



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

March 16, 2020

REVENUE MEMORANDUM CIRCULAR NO. 25-2020

SUBJECT : Filing of the 2019 Income Tax Returns and Submission of Required Attachments

TO : All Internal Revenue Officers and Others Concerned

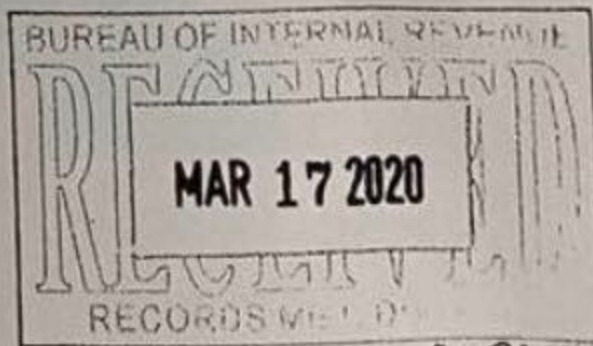
For the information and guidance of all concerned, this Circular is being issued to prescribe the guidelines in the filing and receiving of the 2019 Income Tax Returns.

Despite of the one-month lockdown of the National Capital Region to prevent the further spread of COVID-19, **the filing of the Annual Income Tax Return (AITR) for Calendar Year 2019 shall not be extended. Hence, its filing shall still be done on or before April 15, 2020.** However, to limit taxpayers' exposure to persons who may be carrier or infected of the aforesaid virus, taxpayers who are not mandated to use the electronic filing facilities of the Bureau [e.g., Electronic Filing and Payment System (EFPS), eBIRForm Facility] are encouraged to use these facilities.

Taxpayers who are enrolled in EFPS shall continue to settle the tax liabilities with the Authorized Agent Bank (AAB) where the taxpayer is enrolled, while for those who shall file their AITR through EBIRForm Facility, the following are the payment options:

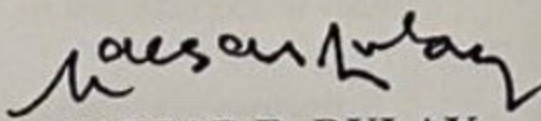
1. Over-the-Counter (OTC) payment through Authorized Agent Banks (AABs);
2. Revenue Collection Officers (RCOs) in areas where there is no AABs;
3. Electronic/Online Payment:
 - a) **LandBank of the Philippine's (LBP) Link.Ziz Portal** (for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit/Prepaid Card and taxpayer utilizing PesoNet facility (depositor of RCBC & Robinsons Bank), refer to Annex "A"
 - b) **Development of the Philippines' (DBP) Pay Tax Online** (for holders of Visa/Mastercard Credit Card and/or Bancnet ATM/Debit Card), refer to Annex "B"
 - c) **Union Bank Online Web and Mobile Payment Facility** (for taxpayer who has an account with Union Bank of the Philippines), refer to Annex "C"
 - d) **Mobile Payment (GCash/Paymaya)**, refer to Annex "D"

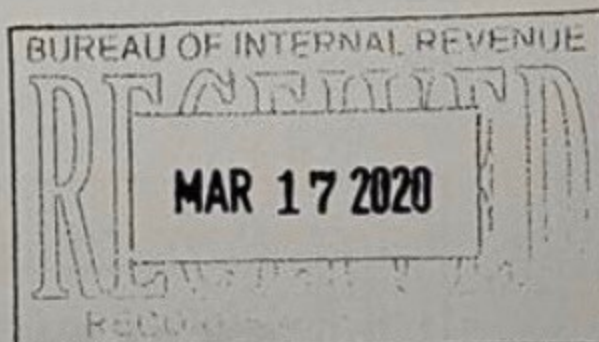
The filing of tax returns manually can still be done by those who are not mandated to file and pay electronically, if the AITR to be filed has tax due and payable. If there is no tax to be paid, the same are required to be filed through eBIRForm facilities.



Considering the limitations in the preparation of the AITR to be filed by concerned taxpayers due to the aforesaid lock-down, errors in the determination of their income taxes are possible. Hence, taxpayers, at any time, can amend their AITR filed, provided the concerned taxable period has not been the subject yet of an audit. An amendment that will result to additional income tax to be paid, can still be paid without the imposition of corresponding penalties if the same shall be done not later than June 15, 2020. Moreover, required attachments to the electronically filed AITR can be submitted to the Revenue District Office where the taxpayer is registered until June 15, 2020.

All internal revenue officers, and all other concerned are hereby enjoined to give this Circular a wide a publicity as possible.

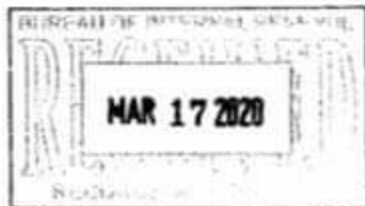

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Commissioner of Internal Revenue
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LandBank of the Philippine's (LBP) Link.Ziz Portal (for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit/Prepaid Card and taxpayer utilizing PesoNet facility (depositor of RCBC & Robinsons Bank). Follow the steps below:

- a) Access the BIR website: <https://www.bir.gov.ph> and Click the "ePAY" icon to link with LandBank Link.BizPortal or directly access the LBP's website via <https://www.lbp-eservices.com/egps/portal/index.jsp>
- b) Click "PAY NOW"
- c) Enter "BUREAU OF INTERNAL REVENUE" in the Merchant name.
- d) Select "Tax Payment" as transaction type.
- e) Fill out the tax payment details and Source Account information.
- f) View and Print Payment Confirmation.

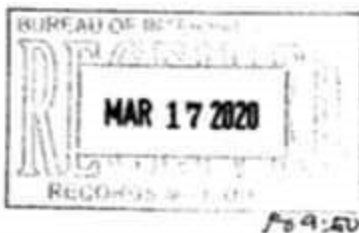


Development of the Philippines' (DBP) Pay Tax Online (for holders of Visa/Mastercard Credit Card and/or Bancnet ATM/Debit Card). Follow the steps below:

- a) *Access the BIR website via <https://www.bir.gov.ph> and click the "ePAY" icon to link with DBP online facility or directly access the DBP website via www.dbppaytax.com*

- b) *Provide the following information:*
 - *Form series & number, the same as your eBIR form*
 - *Tax type, also indicated in your eBIR form*
 - *Return period*
 - *The Tax Identification Number (TIN) of your business*
 - *The BIR branch code as per your Certificate of Registration*
 - *The amount to be paid, as indicated on your eBIR Form.*

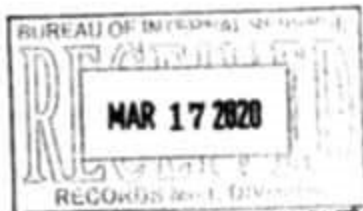
- c) *Check if all the information is correct and submit.*
- d) *Select mode of payment.*
- e) *Enter your personal information and proceed with the payment.*
- f) *Verify the information, provide ATM card details and submit the payment. You will then receive an email and text confirmation, save to serve as proof of payment.*



Union Bank Online Web and Mobile Payment Facility (for taxpayer who has an account with Union Bank of the Philippines), to use the epayment facility, the taxpayer shall:

- a) Access the BIR website via <https://www.bir.gov.ph> and click the "ePAY" icon to link with Union Bank online facility or directly access the Union Bank website via <https://www.unionbankph.com/online>
- b) Click "Pay Bills".
- c) Select "BUREAU OF INTERNAL REVENUE" in the Biller List.
- d) Fill out the required biller information/payment details.
- e) Select the account to be debited.
- f) Review payment details and click "Pay" to submit tax payment.
- g) View and print payment confirmation.

An email confirmation will also be received by the taxpayer in the email address he/she provided.



a) GCash

To pay taxes via GCash App, download the App and in the Google Play Store or Apple App Store

- a) *Open the GCash app then select Pay Bills.*
- b) *Choose the biller, select **Government**.*
- c) *Select **BIR***
- d) *Select Form Series*
- e) *Enter other pertinent details (Form Number, Tax Type, Return Period, TIN, Branch Code (just put 00000 if you don't have any other branch), the Amount to be paid and email (optional, in case taxpayer want to receive a confirmation thru e-mail, add valid email address)*
- f) *Confirm your payment. You will be directed to a payment confirmation page and receive a text message confirming your payment.*

Note: Do not exit. Save the payment reference in your phone gallery. Check the upper portion for the option to save in your gallery. Make a backup copy of your payment reference for your future reference.

b) PayMaya

To pay taxes via PayMaya App, download the App in the Google Play Store or Apple App Store or Huawei AppGallery, follow the steps indicated below:

- a) *Log in to your PayMaya account and click on the "Pay Bills" option*
- b) *Select "Bureau of Internal Revenue"*
- c) *Enter all pertinent details for tax payment [Tax Identification Number (TIN) and Branch Code, Amount to be Paid, Revenue District Office (RDO) Code, Form Series, Form Type, Tax Type, Return Period and email address where you want to receive the receipt of tax payment]*
- d) *Review the details of the transaction before clicking "Pay" button*
- e) *Receive payment confirmation via SMS and email.*

