



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

Quezon City

## ADVISORY

**To all Concerned Taxpayers, Revenue Officials and Employees:**

Filing of amended Annual Income Tax Returns (AITR) for taxable period ending December 31, 2020 shall be made on or before May 15, 2021. The submission of the required attachments to the electronically filed amended AITR pursuant to the pertinent issuances, shall be submitted on or before May 30, 2021 to the Revenue District Office where the taxpayer is registered or through the use of Electronic Audited Financial Statement (eAFS) System.

In relation thereto:

1. No penalty shall be imposed for non- submission of attachments to filed AITR but later amended on or before May 15, 2021.
2. For tentative AITR electronically filed on or before April 15, 2021 but the required attachments are not yet submitted, the submission of the same as attachment to the amended return shall be made on or before May 30, 2021.
3. Taxpayers who have already submitted attachments to the tentative AITR but will amend their returns as a result of correction of tax rates used need not resubmit the same documents.
4. Taxpayers amending their returns for reasons other than correction of tax rates used shall make the required submission on or before May 30, 2021. Provided that, where no revisions and/or changes resulted from the amendment on the documents already submitted, attachments to the amended AITR need not be resubmitted.

Issued this 28<sup>th</sup> day of April, 2021.

CAESAR R. DULAY

Commissioner of Internal Revenue

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