



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

15 SEP 2020

REVENUE MEMORANDUM CIRCULAR NO. 98-2020

**SUBJECT :** Clarifying the Submission of BIR Form No. 1709, or the Related Party Transaction (RPT) Form, and its Attachments, as Prescribed in Revenue Regulations (RR) No. 19-2020

**TO :** All Internal Revenue Officers and Others Concerned

Section 6 of RR No. 19-2020 mandates that BIR Form No. 1709, or the RPT Form, shall be attached to the Annual Income Tax Return (AITR) for the current taxable year and subsequent years. On the other hand, Revenue Memorandum Circular (RMC) No. 76-2020 clarified that BIR Form No. 1709 and its required documents shall be submitted as attachments to the AITR for fiscal year ending March 31, 2020 until September 30, 2020.

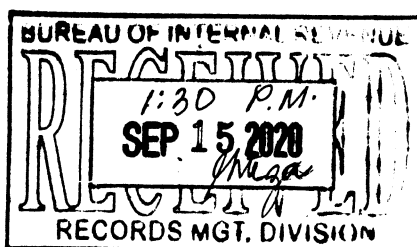
Due, however, to the continuing adverse impacts of COVID-19 pandemic, and in order to assist the taxpayers, individuals or non-individuals, giving them sufficient time to comply with the mandates of RR No. 19-2020, submission of BIR Form No. 1709 and its required documents shall be further extended as follows:

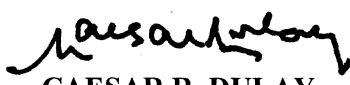
| Annual Income Tax Return                                                            | Extended Deadline |
|-------------------------------------------------------------------------------------|-------------------|
| For Fiscal Year Ending March 31, 2020 and April 30, 2020                            | December 29, 2020 |
| For Fiscal Year Ending May 31, 2020 and June 30, 2020                               | January 31, 2021  |
| For Fiscal Year Ending July 31, 2020 and August 31, 2020                            | March 1, 2021     |
| For Fiscal Year Ending September 30, 2020 and October 31, 2020                      | March 31, 2021    |
| For Fiscal Year Ending November 30, 2020 and Calendar Year Ending December 31, 2020 | April 30, 2021    |

All other circulars which are inconsistent herewith are hereby repealed, modified and/or amended accordingly.

All internal revenue officers, employees and others concerned are enjoined to give this Circular the widest dissemination and publicity as possible.

This Circular shall take effect immediately.



  
CAESAR R. DULAY  
Commissioner of Internal Revenue  
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