

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

April 12, 2019

REVENUE MEMORANDUM CIRCULAR NO. 46-2019

SUBJECT : Guidelines in the Filing and Payment of Income Tax Returns for Taxable Year 2018

TO : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is being issued to prescribe the GUIDELINES in the filing and payment of 2018 Income Tax Returns, due on or before April 15, 2019.

Taxpayers who are mandated to use eBIRForms/eFPS under existing issuances, and those who opted to file manually, shall file and pay strictly in accordance with the guidelines hereto attached as “**Annex A**”.

All internal revenue officers, employees and others concerned are hereby enjoined to give the Circular as wide a publicity as possible.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue