



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

Quezon City

March 18, 2020

**REVENUE MEMORANDUM CIRCULAR NO. 28-2020**

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

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

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For the information and guidance of all concerned, this Circular is being issued to amend RMC No. 25-2020. All concerned are advised that the filing and payment of 2019 Annual Income Tax Returns (AITR) is hereby extended from April 15, 2020 to May 15, 2020 without the imposition of penalties to taxpayers.

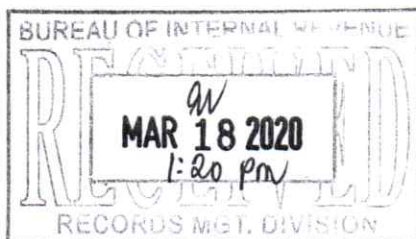
Further, taxpayers may file and pay the corresponding taxes due thereon to any Authorized Agent Banks (AAB) nearest to the location of the taxpayer or to any Revenue Collection Officer under the Revenue District Office (file and pay anywhere).

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

**CAESAR R. DULAY**

Commissioner of Internal Revenue

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