REVENUE MEMORANDUM CIRCULAR NO. 44-2022 issued on April 12, 2022 prescribes the guidelines in the filing of Annual Income Tax Returns (AITRs) and payment of tax due thereon for Taxable Year 2021, and informs Electronic Filing and Payment System (eFPS) users/filers that BIR Form No. 1702-RT (Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate) January 2018 (ENCS) is now available in the eFPS.

Taxpayers who are manual filers or mandated to use Offline eBIRForms Package/eFPS under existing issuances shall file and pay in accordance with the guidelines attached as "Annex A" in the Circular.