



Republic of the Philippines
Bangsamoro Autonomous Region in Muslim Mindanao
OFFICE OF THE CHIEF MINISTER

Bangsamoro Government Center, Governor Gutierrez Avenue, Rosary Heights VII, Cotabato City 9600

MEMORANDUM

Order No. 0075
Series of 2023

TO : ALL SERVICES, OFFICES, SPECIAL PROGRAMS, & ATTACHED AGENCIES
Office of the Chief Minister
Bangsamoro Autonomous Region in Muslim Mindanao

ATTENTION : CONTRACT OF SERVICE PERSONNEL (COSP)

SUBJECT : F.Y. 2022 ANNUAL INCOME TAX RETURN (AITR)

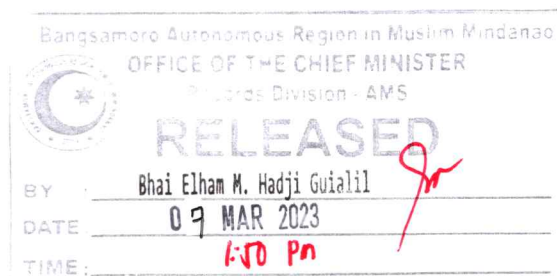
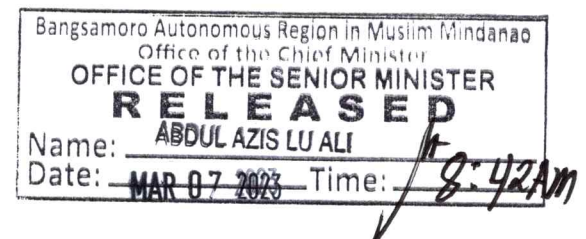
DATE : 27 February 2023

- You are hereby directed to file your Annual Income Tax Return (AITR) to the nearest Bureau of Internal Revenue (BIR) office in your vicinity.
- Guidelines in filing the AITR:
 - All employees under Contract of Service shall download the PDF Version of the new **BIR Form no. 1701-A** [Annual Income Tax Return for Individuals Earning Income Purely from Business/Profession] that is available on the BIR website (www.bir.gov.ph) under the BIR Forms-Income Tax Return section. Kindly print the said form and fill out the applicable items/field.
 - For employees earning *Annual Taxable Income of more than P250,000*, please secure **BIR Form No. 2307** [Certificate of Creditable Tax Withheld at source] from the Finance Management Service – Accounting Division of this office which presents the income that is subjected to the Expanded Withholding Tax (EWT) remitted by the withholding agent. The amount indicated in BIR Form No. 2307 will serve as a proof of tax credit to reduce the amount of tax payable to the BIR.
 - Payment of the income tax due thereon shall be made through an Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered.
- This return must be filed **on or before April 14, 2023**. Failure to file the said return on the prescribed date shall be subject to penalty under section 248 of the Tax Code.
- For information and immediate compliance.

By Authority of the Chief Minister
AHOD B. EBRAHIM:

ABDULRAOF A. MACACUA
Senior Minister

OCM-BARMM RD-AMS
AAA140061



RECEIVED FOR ROUTING
By: MASNAH K. MIDTIMBANG
Date: 07 MAR 2023
Time: 1:46 PM