REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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REVENUE MEMORANDUM CIRCULAR NO. 11-2015

SUBJECT : **CLARIFICATION ON REVENUE REGULATIONS NO. 6-2014 ON TAX PRACTITIONERS/AGENTS MANDATED TO USE THE ELECTRONIC BUREAU OF INTERNAL REVENUE FORMS (eBIRFORMS)**

TO : **All Internal Revenue Officers, Business Establishments, and Others Concerned.**

This Circular is issued to clarify Section 4 (1) of Revenue Regulations No. 6-2014, which states that:

> "xxx
>
> "**Section 4. MANDATORY COVERAGE.** Only those non-eFPS filers are covered by this Regulations:
>
> 1. Accredited Tax Agents/Practitioners and all its **client-taxpayers**;
>
> xxx"

The term "Client-Taxpayers" abovementioned shall mean those taxpayers who are otherwise authorizing their tax agents/practitioners to file on their behalf. Thus, client-taxpayers whose tax agents/practitioners only sign the audit certificate but have no authority to file the returns in their behalf are not covered by the said Revenue issuance. The linking module of authorization by the client-taxpayer to his/her tax agent/practitioner is available online via eBIRFORMS.

It shall be noted however that the taxpayer may cancel anytime his/her authorization prior to the termination of their client-agent relationship.

Tax agents/practitioners should encourage their client-taxpayers to use the electronic filing and payment facilities of the Bureau via eBIRFORMS and eFPS.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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