Quezon City

December 28, 2016

REVENUE MEMORANDUM CIRCULAR NO. 136-2016

SUBJECT : Over-The-Counter Acceptance of Tax Returns/Payments of Internal Revenue Taxes Due to Unavailability of eFPS

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is hereby issued in the light of unavailability of the Bureau's Electronic Filing and Payment System (eFPS) since December 26, 2016 and the subsequent issuance of a tax advisory where all eFPS taxpayers are advised to file their tax returns using the eBIRForms facility and pay the corresponding taxes due thru over-the counter (thru cash, checks or debit) with the concerned Authorized Agent Banks (AABs) where they are enrolled.

Considering the deadline for filing of BIR Form Nos. 2550Q, 2550M and 2551M fell on December 27, 2016, all concerned taxpayers may be allowed to file these returns using either BIR official printed forms, copies of system-generated Filing Reference Number (FRN) or Tax Return Receipt Confirmation respectively generated by eFPS and eBIRForms facility, photocopies/computer generated or electronically filed tax returns and to pay "over-the-counter" with the AABs where they are enrolled, without the corresponding penalties for late filing until December 29, 2016, provided that these returns have been filed within the said deadline. With respect to eFPS-mandated taxpayers who have opted to file manually instead of the eBIRForms facility, these tax returns should be re-filed through the eFPS upon its availability thru a tax advisory issued by this Bureau.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
4:52 P.M.
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