REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

April 26, 2017

REVENUE MEMORANDUM CIRCULAR NO. 33-2017

SUBJECT : Over-the-Counter Acceptance of Certain Tax Returns/Payment of Internal Revenue Taxes Due to Unavailability of eFPS

TO : All Internal Revenue Officers and Others Concerned

This Circular is hereby issued in the light of unavailability of the Bureau's electronic Filing and Payment System (eFPS) for the filing of BIR Form Nos. 2550Q, 2550M and 2551M and payment of the corresponding taxes due thereon whose deadline fell yesterday, April 25, 2017.

Accordingly, all taxpayers who are mandated to use the eFPs shall be allowed to file the said returns thru the eBIRForms facility, as well as to pay the corresponding taxes due therefrom, if any, thru "over-the-counter" with any Authorized Agent Bank (AAB) falling under the jurisdiction of the Revenue Office where the taxpayers are registered without the corresponding payment of penalties for late filing, until today, April 26, 2017.

All internal revenue officials and employees 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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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

J- APR 26 2017

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