REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

April 26, 2017

REVENUE MEMORANDUM CIRCULAR NO. 34-2017

SUBJECT : **Amending Paragraph 6 of Revenue Memorandum Circular (RMC) No. 28-2017 re: Guidelines in the Filing, Receiving and Processing of 2016 Income Tax Returns including its Attachments**

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is being issued to clarify paragraph 6 of RMC No. 28-2017 re: guidelines in the filing, receiving and processing of 2016 Income Tax Returns including its attachments.

Paragraph 6 of RMC No. 28-2017 is hereby amended and shall read as follows:

*"**Required Attachments.** The required attachments (**Annexes "B1 to B5"**) and accompanying schedules shall be submitted to the LTD/RDO or AABs located within the territorial jurisdiction of the LTD/RDO where the taxpayer is registered.*

*Taxpayers who electronically filed shall also submit **a copy** of electronically filed ITR with Filing Reference Number (FRN) thru eFPS facility or an email Tax Return Receipt Confirmation and **a copy** of electronically filed ITR thru eBIRForms facility, together with the required attachments **within fifteen (15) days from the deadline of filing or date of electronic filing of the return whichever comes later**.*

Illustrations.

Date of Electronic Filing	***Deadline of Filing***	***Deadline of Submission of Attachments***
February 14, 2017	*April 17, 2017*	*May 02, 2017*
April 17, 2017	*April 17, 2017*	*May 02, 2017*
April 18, 2017 (Late Filing)	*April 17, 2017*	*May 03, 2017*
April 28, 2017 (Late Filing)	*April 17, 2017*	*May 15, 2017* *(May 13 is the 15th day which falls on Saturday)*

The Summary Alphalist of Withholding Tax (SAWT) using the Data Entry Module of the BIR shall be emailed to esubmission@bir.gov.ph, if applicable."

All other circulars and revenue issuances inconsistent herewith are hereby amended, modified or revoked accordingly. All internal revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
10:15 A.M.
APR 27 2017
RECEIVED

CAESAR R. DULAY
Commissioner of Internal Revenue

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