REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION
10:40 A.M.
JUN 14 2017
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June 9, 2017

REVENUE MEMORANDUM CIRCULAR NO. 42-2017

SUBJECT : Circularizing the Revised BIR Form No. 2305 (Certificate of Update of Exemption, and of Employer and Employee's Information) April 2017 ENCS

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to prescribe the revised BIR Form No. 2305 (Certificate of Update of Exemption, and of Employer and Employee's Information) April 2017 ENCS to reflect the provision of Revenue Regulations (RR) No. 5-2017 implementing Republic Act No. 10754, entitled "An Act Expanding the Benefits and Privileges of Person with Disability (PWD)" relative to the tax privileges of person with disability.

The revised BIR Form No. 2305, attached as **Annex "A"**, will be used by individuals to update their civil status, additional exemption which now includes PWD as an additional exemption/dependent of a benefactor, if applicable, and employer's information.

All 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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