REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

May 25, 2018

REVENUE MEMORANDUM CIRCULAR NO. 42-2018

SUBJECT : **Suspension of the Use of the Update of Exemption of Employees (UEE) Data Entry Module in Filing of the BIR Form No. 2305 (Certificate of Update of Exemption and of Employers and Employee's Information) and 2305 Batch File Validation Module**

TO : **All Internal Revenue Officials, Employees and Others Concerned.**

Section 35 of the National Internal Revenue Code (NIRC) of 1997, as amended, which allowed personal and additional exemptions for an individual taxpayer, has been repealed by Section 12 of Republic Act (RA) No. 10963 otherwise known as the Tax Reform for Acceleration and Inclusion (TRAIN) Law effective January 1, 2018. Thus, taxpayers with dependents are no longer required to update their additional exemptions by filing the BIR Form No. 2305 - Certificate of Update of Exemption and of Employer's and Employee's Information.

This is to circularize the suspension of the use of Update of Exemption of Employees (UEE)/Batch File Validation Modules and the submission of report pursuant to Revenue Memorandum Circular (RMC) No. 59-2015. Change of civil status and Employee's Information shall now be done manually using BIR Form No. 1905 (Application for Registration Information Update).

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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