REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

December 7, 2009

REVENUE MEMORANDUM CIRCULAR NO. 69 – 2009

SUBJECT : Mandatory Enrollment to and Availment of the Electronic Filing and Payment System (eFPS) Facility for Selected Taxpayers

TO : All Internal Revenue Officers and Others Concerned

This circular is issued to remind the following taxpayers of the Bureau's mandatory requirement for them to file tax returns and pay tax due thereon through the BIR's eFPS facility:

1. **Large taxpayers** pursuant to Revenue Regulations (RR) No. 2-2002;
2. All **Government bidders** pursuant to RR No. 3-2005;
3. **Corporations with paid-up capital stock of Ten Million Pesos** (P 10,000,000.00) pursuant to RR No. 10-2007;
4. **Corporations with complete computerized system** pursuant to RR No. 10-2007;
5. **Taxpayers belonging to the list of the Top 20,000 Private Corporations** under Section 2.57.2(M) of RR NO. 2-98, as last amended by RR No. 14-2008, in relation to RR No. 5-2004; and
6. **Taxpayers belonging to the Top 5,000 Individual Taxpayers** pursuant to RR No. 6-2009.

For purposes of filing of the Monthly Withholding Tax Returns (*except withholding of Final VAT and withholding of Percentage Tax which shall be filed and remitted on or before the 10th day of the following month after the withholding was made*) under the eFPS, the staggered filing of the said returns and payment of the taxes due thereon shall be followed by the taxpayers enumerated and listed in each industry group under RR No. 26-2002.

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

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue