REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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OCT 30 2015
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REVENUE MEMORANDUM CIRCULAR NO. 71-2015

SUBJECT : Acceptance of Tax Returns and Payments of Taxpayers Who Are Mandated To File Their Tax Returns Thru The Electronic Filing and Payment System (eFPS) and Electronic BIR Forms (e-BIR Forms) On Areas Affected by Typhoon Lando

TO : Revenue District Office (RDO) Nos. 2, 3, 4, 5, 22, 23-A, 23-B and all RDOs under Revenue Region No. 2 – Cordillera Administrative Region (CAR)

DATE : October 30, 2015

Due to the effects of Typhoon Lando that devastated some areas under the jurisdiction of the subject district offices where the power supply and/or telco internet connectivity have been temporarily disconnected, all concerned taxpayers duly registered under the said district offices who are mandated users of eFPS and eBIR Forms are hereby temporarily allowed to manually file their respective tax return.s and manually pay the taxes due thereon.

The filing of tax returns and the corresponding payment of the taxes due thereon, if there are any, may be made by the said concerned taxpayers with the Authorized Agent Banks (AABs) via their over-the-counter payment facilities. However, in cases where there are no AABs within the respective area where the taxpayers are duly registered, the said taxpayers shall file their tax returns and pay the corresponding taxes due thereon with the Revenue Collection Officers (RCOs), duly authorized by the RDO to receive tax returns and accept payments of the taxes due thereon, regardless of the amount of the taxes due. Accordingly, all concerned RCOs shall strictly observe the prescribed procedural requirements, more particularly the remittance of the collected amount of taxes to the nearest Authorized Government Depository Bank (AGDB) within the prescribed period, pursuant to the provisions of Revenue Memorandum Order No. 21-2014 and Operations Memorandum No. 2015-05-01.

In order that the penalties and sanctions shall not be imposed by this Bureau as a result of the manual filing of these tax returns, all the concerned RDOs shall inform their respective taxpayers to re-file the manually filed tax returns, through the eFPS or the eBIR Forms, as the case may be, on or before November 6, 2015. However, in cases where the power supply and/or internet connectivity in certain areas under the territorial jurisdiction of the subject revenue district offices has not yet been restored even after the said deadline, the affected taxpayers under these areas shall re-file the manually filed returns, through the said electronic facilities, within twenty four (24) hours immediately after restoration thereof.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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