

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

December 4, 2007

REVENUE MEMORANDUM CIRCULAR NO. 82-2007

SUBJECT : **Taxpayers' Responsibility for Representations Made in Their Behalf by Their Tax Agents**

TO : **All Internal Revenue Officers and Others Concerned**

It has come to the attention of this Office that taxpayers whose tax returns (together with the necessary attachments) were prepared, signed and filed in their behalf by their tax agents / accountants are disowning responsibility for any errors discovered in, or audit findings made on, such returns and documents.

Such disclaimers are also being used by the concerned taxpayers as a convenient excuse to abscond from their liability for such errors and/or audit findings. Indeed, it is no longer uncommon for some taxpayers to make such disavowals, on the pretext that they were not the ones who personally prepared their tax returns and financial statements.

Taxpayers are therefore advised that the contents and representations – as they are reflected in the tax returns and information statements filed with the BIR – made in their behalf by their tax agents, remain their responsibility in their capacity as the principals stated in the aforesaid returns and information statements. In this regard, a taxpayer is under strict obligation to check, verify and validate:

- The authenticity of a tax return and/or information statement made in their behalf; and
- The correctness and validity of the information contained in such documents.

In this regard, in cases where it is found that the purported tax payments were not actually received by the BIR, the liability to pay said tax payments again shall remain the responsibility of the concerned taxpayers, even if it should be claimed that such tax payments had already been made in their behalf by their tax agents.

As such, effective January 2008, all Collecting Offices (the Large Taxpayers Service, the Regional and District Offices) are hereby directed to verify and authenticate the validity and correctness of all tax returns prepared, signed and filed by tax agents in behalf of their clients.

Any findings, errors, violations or infractions noted therein as a result of such verification and authentication procedures shall render both the taxpayer and his / its tax agent civilly, administratively and criminally liable, pursuant to existing laws and regulations.

All internal revenue officers are hereby enjoined to give this Circular as extensive publicity as possible.

(Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue