

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

October 1, 2007

REVENUE MEMORANDUM CIRCULAR NO. 62-2007

SUBJECT : Publishing the Full Text of Unnumbered Memorandum dated September 26, 2007 Entitled “EFPS Filers Without Payment for Returns Filed in 2007”

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, quoted hereunder is the full text of Unnumbered Memorandum dated September 26, 2007 entitled “EFPS Filers Without Payment for Returns Filed in 2007”, as follows:

“MEMORANDUM

TO : **All HREAs of the Large Taxpayers Service
and Concerned Division Chiefs
All Regional Directors
All Revenue District Offices**

FROM : **LILIAN B. HEFTI
Commissioner of Internal Revenue**

SUBJECT : **EFPS Filers Without Payment for Returns
Filed in 2007**

DATE : **September 26, 2007**

It has come to the attention of this Office that some of the EFPS filers are just filing their tax returns electronically but are not paying the corresponding taxes due whether electronically or manually resulting to considerable revenue losses.

In view thereof, you are hereby directed to ask your concerned RDC Heads for the listings of your EFPS filers with returns filed since January 2, 2007 up to present which have filed their tax returns without the corresponding payment of the tax due thereon and immediately issue a Collection Letter requiring the taxpayers to pay immediately or suffer the pain of criminal, civil and administrative sanctions. Simultaneously, make an immediate call to the taxpayers especially for returns involving big amounts. The concerned Division Chiefs or RDOs should make the personal call to ask the taxpayers to pay the unpaid tax.

Reports of the actions taken covering the listings of EFPS filers which failed to pay, amount collected from Collection Letters issued pursuant to this memorandum and status/actions taken against taxpayers who still refused to pay shall be submitted to the Office of the Commissioner, copy furnished the Office of the Deputy Commissioner-Operations Group, not later than October 15, 2007.”

All concerned are hereby enjoined to be guided accordingly and give this circular a wide publicity as possible.

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