



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION

1:20 P.M.  
APR 16 2014

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**RECEIVED**

April 16, 2014

**REVENUE MEMORANDUM CIRCULAR NO. 28-2014**

**SUBJECT :** Waiver of Penalties for Electronic Filing and Payment System (eFPS)  
Taxpayers

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

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In view of the system downtime yesterday, April 15, 2014, due to the volume of taxpayers filing/paying thru eFPS, all concerned are hereby informed that the penalties attendant to late filing of returns and payment of the income tax/es for the taxable year ended December 31, 2013 and quarter ended March 31, 2014, are hereby waived. This waiver strictly covers eFPS-registered taxpayers and tax returns filed today, April 16, 2014.

Likewise, all those eFPS-enrolled taxpayers who have already manually filed and paid their income tax due for above taxable periods will not be imposed of penalties, and are hereby advised to refile using eFPS until April 25, 2014.

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

**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue  
By:

*Nelson M. Aspe*  
**NELSON M. ASPE**  
Deputy Commissioner for Operations  
Officer-in-Charge