

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

May 26, 2008

REVENUE MEMORANDUM CIRCULAR NO. 42 - 2008

Subject : Permission for the Manual Filing of Tax Returns of Taxpayers Enrolled in Electronic Filing and Payment System (eFPS) Due to Technical Problems Encountered in the eFPS Environment.

To : All Internal Revenue Officers, Taxpayers and Others Concerned.

Technical problems are being encountered in the eFPS environment. In this regard, authority is given effective today for the manual filing of all tax returns due for filing and taxes due for payment on or before May 26, 2008 by all eFPS-enrolled taxpayers as provided for in the Memorandum of Agreement with eFPs – AABs.

For those who cannot issue checks due to absence of signatories, they can pay under the bank debit system preferably using the bank account enrolled in the eFPS by debiting the said account. If not feasible, they can manually file their return and pay their tax due thru the bank debit system using their account with any bank where they maintain their account, even if the depository bank is an Accredited Agent Bank of any/another Revenue District Office (RDO) within the same Revenue Region, provided the return reflects the correct RDO Code (RDO Code of the home RDO) (please refer to Revenue Regulations No. 16-2002).

These manually filed returns are to be reported to the BIR through the Limited Bank Data Entry System (LBDES) and the Electronic Data Transmission (EDT) by the accredited agent banks.

All internal revenue officers, taxpayers and others concerned are enjoined to give this Circular as wide a publicity as possible.

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