

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

Quezon City

May 27, 2008

REVENUE MEMORANDUM CIRCULAR NO. 43-2008

**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.

It has been noticed that technical problems are being encountered in the eFPS environment during deadlines for filing tax returns. In this regard, authority is hereby given for the manual filing of all tax returns of eFPS enrolled taxpayers once the Information Systems Group (ISG) of the Bureau of Internal Revenue announced thru an official memorandum and posted in the BIR web and BIR e-mail the unavailability or limited capability of the system on the deadline date or the day before the deadline.

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.

However, taxpayers are still required to lodge/file via EFPS said declarations/returns, up to the step of getting the Filing Reference Number, 15 days from date of manual filing to ensure submission of complete and accurate return data for uploading to the BIR Integrated Tax System.

Anent hereto, ISG should continuously check eFPS capability one (1) day before deadline date and on the deadline date for the filing of any tax. Once eFPS limited capability is determined, an official announcement to that effect shall be issued by the Deputy Commissioner of the ISG, or in her absence, any Assistant Commissioner in the ISG.

In the meantime, the ISG is hereby instructed to conduct a thorough study on the cause and reason of perennial eFPS limited capability during deadline date of any tax and come up with recommendation to solve the problem so as not to cause inconvenience to taxpayers.

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

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