

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

September 30, 2015

**REVENUE MEMORANDUM CIRCULAR NO. 63-2015**

**SUBJECT** : Electronic Bureau of Internal Revenue Forms (eBIRForms) Terms of Service Agreement

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

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This circular is issued to inform the taxpayers regarding the updated version of the eBIRForms Terms of Service Agreement (TOSA) published as Annex "D" of Revenue Memorandum Order (RMO) No. 24-2013.

The updated version of TOSA is hereto attached as Annex "A".

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

[Original Signed]  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

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