

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

April 15, 2008

REVENUE MEMORANDUM CIRCULAR NO. 32 - 2008

Subject : Permission and Extension of Deadline 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 April 15, 2008 by all eFPS-enrolled taxpayers as provided for in the Memorandum of Agreement with eFPs - AABs. For excise tax purposes, however, this permission for manual filing/payment and extension of filing deadline shall be applicable only to metallic mineral companies filing quarterly excise tax return under BIR Form No. 2200-M. In connection thereto, prescribed attachments to the returns are, needless to say, still due for submission within fifteen (15) days from April 15, 2008, following existing rules and regulations.

These manually filed returns/filing referenced numbers 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.

Since sudden manual filing is not expected by taxpayers required to electronically file and pay and therefore signatories to checks are not immediately available, the Commissioner hereby extends, until April 17, 2008, the deadline for filing of all tax returns (except as mentioned hereinabove) of eFPS enrolled taxpayers whose filing due date falls on April 15, 2008 pursuant to Sections 53 (Extension of Time to File Returns) and 204(B)(1) of the Tax Code of 1997.

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