

**REPUBLIKA NG PILIPINAS**  
**KAGAWARAN NG PANANALAPI**  
**KAWANIHAN NG RENTAS INTERNAS**  
Quezon City

January 9, 2009

**REVENUE MEMORANDUM ORDER NO. 4-2009**

**SUBJECT : Directive to Intensify Collection of Taxes Not Paid by EFPS Taxpayers Due on the E-filed Tax Returns.**

**TO : All Internal Revenue Officers and Others Concerned.**

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Based on existing EFPS rules and regulations, EFPS taxpayers are mandated to use the e-file and e-payment facility of the Bureau in the filing of their tax returns and payment of the taxes due thereon.

Data culled from the ITS>Returns Processing System (RPS), however, reveals that a growing number of e-filed tax returns by these taxpayers have not been accompanied with the corresponding e-payment for the taxes due per the e-filed tax returns. Since these delinquent taxes constitute part of the accounts receivable of the Bureau, it is therefore necessary that enforcement measures be employed in order to collect the taxes due at the earliest possible time.

In view thereof, all Revenue District Offices, LTDOs, LTS Offices are hereby directed to immediately review and check if the necessary payments have been made on the e-filed tax returns by all EFPS taxpayers. After validation that no payments were actually made either manually or through the e-payment facility, you are to issue and serve immediately the corresponding Collection Notices to enforce the collection of the basic taxes due thereon including penalties imposed for the failure to pay the amount of tax due as appearing on the tax returns. In the imposition of surcharge for late payment, the 50% rate shall be applied to those EFPS taxpayers whose periodically e-filed tax returns have consistently not been covered by any tax payment.

Should these EFPS taxpayers fail to pay the total delinquent taxes due within the period prescribed in the Notice/s sent, you are hereby likewise directed to fully utilize the summary remedies provided for under Sections 205, 206, and 207 of the 1997 National Internal Revenue Code, as amended, such as the issuance and service of the Warrant of Distrainment/Levy and/or Garnishment to be signed and approved by the concerned BIR Official based on existing Revenue Delegation Authority Orders (RDAOs).

All concerned revenue officials are hereby enjoined to strictly comply with this directive.

(Original Signed)  
**SIXTO S. ESQUIVIAS IV**  
Commissioner of Internal Revenue