



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

April 26, 2017

REVENUE MEMORANDUM CIRCULAR NO. 34-2017

SUBJECT : Amending Paragraph 6 of Revenue Memorandum Circular (RMC) No. 28-2017 re: Guidelines in the Filing, Receiving and Processing of 2016 Income Tax Returns including its Attachments

TO : All Internal Revenue Officials, Employees and Others Concerned

This Circular is being issued to clarify paragraph 6 of RMC No. 28-2017 re: guidelines in the filing, receiving and processing of 2016 Income Tax Returns including its attachments.

Paragraph 6 of RMC No. 28-2017 is hereby amended and shall read as follows:

“Required Attachments. The required attachments (Annexes “B1 to B5”) and accompanying schedules shall be submitted to the LTD/RDO or AABs located within the territorial jurisdiction of the LTD/RDO where the taxpayer is registered.

Taxpayers who electronically filed shall also submit a copy of electronically filed ITR with Filing Reference Number (FRN) thru eFPS facility or an email Tax Return Receipt Confirmation and a copy of electronically filed ITR thru eBIRForms facility, together with the required attachments within fifteen (15) days from the deadline of filing or date of electronic filing of the return whichever comes later.

Illustrations.

<i>Date of Electronic Filing</i>	<i>Deadline of Filing</i>	<i>Deadline of Submission of Attachments</i>
<i>February 14, 2017</i>	<i>April 17, 2017</i>	<i>May 02, 2017</i>
<i>April 17, 2017</i>	<i>April 17, 2017</i>	<i>May 02, 2017</i>
<i>April 18, 2017 (Late Filing)</i>	<i>April 17, 2017</i>	<i>May 03, 2017</i>
<i>April 28, 2017 (Late Filing)</i>	<i>April 17, 2017</i>	<i>May 15, 2017</i> <i>(May 13 is the 15th day which falls on Saturday)</i>

The Summary Alphalist of Withholding Tax (SAWT) using the Data Entry Module of the BIR shall be emailed to esubmission@bir.gov.ph, if applicable.”

All other circulars and revenue issuances inconsistent herewith are hereby amended, modified or revoked accordingly. All internal revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

10:15 A.M.
APR 27 2017

Caesar R. Dulay
CAESAR R. DULAY
Commissioner of Internal Revenue

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RECEIVED

R.G. Manabat & Co.

BIR