



Tax in a Dot Hot and fresh!

Dear Valued Clients and Friends,

ITR filing guidelines for newly-enrolled eFPS taxpayers with pending AAB registration *(Revenue Memorandum Circular No. 18 -2015)*

For taxpayers who are newly enrolled to eFPS (e.g. TAMP taxpayers) whose registration with Authorized Agent Banks (AABs) has not been completed, they shall electronically file their returns and shall manually pay thru the AABs/Revenue Collection Officers (RCOs) not later than April 15, 2015 following existing procedures.

These taxpayers should complete their ePayment registration and must comply with eFile and ePay on all succeeding returns not later than June 15, 2015. In the event that the ePayment registration has not been completed on or before June 15, 2015, all returns filed electronically and paid over the counter from April 15, 2015 shall be imposed a penalty of P1,000 per return and 25% surcharge of the tax due for wrong venue filing pursuant to RR No. 5-2015.

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