



Tax in a Dot Hot and fresh!

Dear Valued Clients and Friends,

Deferment of eFiling of “No Payment” ITRs *(Revenue Memorandum Circular No. 18 -2015)*

“No Payment” Income Tax Returns (ITRs) may be filed manually on or before April 15, 2015 with the Revenue District Office (RDO) where the taxpayer is registered, thru the use of the official printed forms or the offline eBIRForms Package.

However, “No Payment” ITRs filed manually shall be re-filed electronically on or before June 15, 2015.

The penalty of P1,000 per return, and 25% surcharge under RR No. 5-2015 on filing or using a mode/venue different from that prescribed shall be waived provided the subject ITRs have been re-submitted electronically in the BIR’s systems on or before June 15, 2015.

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