



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

August 26, 2016

REVENUE MEMORANDUM CIRCULAR NO. 90-2016

**SUBJECT** : Alternative Mode in the Electronic Filing of All Tax Returns with Due Date on August 29, 2016

**TO** : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to provide guidelines in electronic filing of all tax returns due on August 29, 2016 which falls on a national holiday, and is therefore due on the following working day August 30, 2016. This circular covers only taxpayers who are mandated to use the Electronic Filing and Payment System (eFPS) and those who opt to file electronically thru eFPS.

Due to the scheduled system maintenance, eFPS will be inaccessible this August 26 at 5:00 pm till August 30 at 6:00 am. *In view of this, taxpayers are advised to use the eBIRForms facility in efile their tax returns and pay either electronically (thru debit notes) or over-the-counter (thru cash or checks).*

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY  
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

9:15 P.M.

AUG 26 2016

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