



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



April 28, 2025

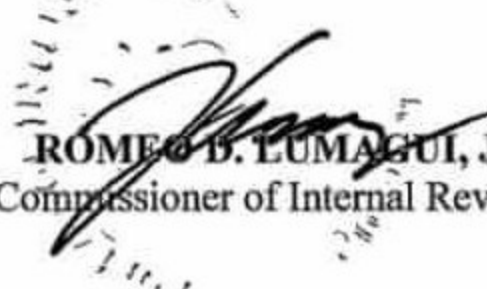
**TAX ADVISORY**

Pursuant to Revenue Memorandum Circular (RMC) No. 87-2024 and reiterated as requirement in 2024 Annual Income Tax Return (AITR) filing under RMC No. 34-2025, all taxpayers are mandated to submit the required attachments to the AITRs thru the Electronic Audited Financial Statements (eAFS) System. However, due to issues encountered, all taxpayers who are not capable of submitting the attachments to the duly filed 2024 AITRs thru the said system shall manually submit the same to their respective Revenue District Offices.

Accordingly, the submission of the abovementioned attachments shall proceed in accordance with the prescribed deadline, and no extension shall be granted.

Please be guided accordingly.



  
**ROMEO B. LUMAGUI, JR.**  
Commissioner of Internal Revenue

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