



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

10:40 A.M.

JUN 14 2017

RECEIVED

June 09, 2017

REVENUE MEMORANDUM CIRCULAR NO. 43-2017

SUBJECT : Availability of the New Versions of the Update of Exemption of Employees (UEE) Data Entry Module in Filing of the BIR Form No. 2305 (Certificate of Update of Exemption and of Employers and Employee's Information) and 2305 Batch File Validation Module

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

This is to announce the availability of the updated versions of the UEE Data Entry Module and Batch File Validation Module in the filing of BIR Form No. 2305 in relation to Revenue Memorandum Circular (RMC) No. 59-2015.

Updates in the new versions include the acceptance of Persons with Disability (PWD) pursuant to Republic Act (RA) No. 10754. The following work around procedures shall be followed to allow the data entry of a qualified PWD dependent as an additional exemption:

1. In the Part III – Additional Exemptions of BIR Form No. 2305, encode the name and birthdate of the qualified PWD dependent;
2. Tick the “Mark if PWD/Mentally/Physically Incapacitated” box; and
3. Click the save button after encoding all the required information.

Every employer should ascertain whether a PWD, regardless of age, being claimed as a dependent, is qualified by satisfying the following conditions:

- a. Filipino citizen;
- b. within the fourth (4th) civil degree of consanguinity or affinity to the taxpayer/benefactor;
- c. not gainfully employed; and
- d. chiefly dependent upon and **living with the taxpayer/benefactor.**

The total number of dependent (qualified dependent children and/or qualified PWD dependent) for which additional exemptions may be claimed by the taxpayer/benefactor shall not exceed four (4).

In order to claim the PWD as qualified dependent, employees shall submit the following documents to their employers, for the first year of claiming the exemption and three (3) years thereafter or upon renewal of the PWD ID whichever comes first:


- a. Duly accomplished BIR Form No. 2305;
- b. Photocopy of PWD Identification Card issued by the Persons with Disability Affairs Office (PDAO) or the City / Municipal Social Welfare and Development Office (C/MSWDO) of the place where the person with disability resides or the National Council on Disability Affairs (NCDA);

W-

- c. Sworn Declaration/Identification of Qualified Dependent PWD, Support and Relationship (Annex 'A');
- d. Birth Certificate of PWD;
- e. Medical Certificate attesting to disability issued by in accordance with the Implementing Rules and Regulations of R.A. 10754 (Annex 'B'); and
- f. Barangay Certification attesting to the fact that the PWD is living with the benefactor.

Employers are advised to use the new versions available at <http://www.bir.gov.ph/index.php/downloadables.html>. Please refer to Annex 'C' for the procedures in backing-up the data encoded in the old version of the UEE Data Entry Module and restoring it to the new version.

All internal revenue officers and employees are hereby enjoined to give this Circular a wide publicity as possible.


CAESAR R. DULAY
Commissioner of Internal Revenue

H-2

**BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION**

10:40 A.M.

JUN 14 2017

Monte
RECEIVED

007086