



REPUBLIC OF THE PHILIPPINES  
Department of Finance  
**Bureau of Internal Revenue**  
Quezon City

Making the Public Know

April 12, 2010

**REVENUE MEMORANDUM CIRCULAR NO. 32-2010**

SUBJECT : Acceptance of Out-of-District Income Tax Returns

TO : All Internal Revenue Officers, Taxpayers and Others Concerned

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This is in connection with Bank Bulletin No. 2010-11 dated February 22, 2010, that allows the acceptance of “out-of-district” income tax returns (or income tax returns filed outside the Revenue District Office [RDO] where the taxpayer is registered) covering taxable year ending December 31, 2009 by Authorized Agent Banks (AABs) from April 5 up to April 15, 2010, without imposing penalties to taxpayers. Said policy created various problems in the handling of physical returns and crediting of tax collections to the proper Revenue District Offices. This Circular is being issued to address problems relative to the filing and payment of out-of-district income tax returns.

For the information and guidance of the taxpaying public, all internal revenue officers, all AABs, and others concerned, beginning April 13, 2010, acceptance of “out-of-district” income returns by AABs and Revenue Collection Officers shall no longer be allowed without the imposition of the applicable penalties. A penalty of twenty-five percent (25%) of the amount due shall be imposed on taxpayers in violation thereof, pursuant to Section 248 of National Internal Revenue Code, as implemented under Section 4, 4.1.2 of Revenue Regulations No. 12-99. However, no penalty shall be imposed to taxpayers who have already filed their income tax returns and paid the corresponding income taxes due outside the RDO where they are registered from April 5 up to April 12, 2010, pursuant to Bank Bulletin No. 2010-11 cited above.

All internal revenue officers, taxpayers and others concerned are hereby enjoined to give this Circular a wide publicity as possible.

(Original Signed)  
**JOEL L. TAN-TORRES**  
Commissioner of Internal Revenue