

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

November 12, 2010

**Revenue Memorandum Circular No. 85-2010**

**Subject: Grace Period on Filing of BIR Form No. 1947 pursuant to the provisions of Revenue Regulation No. 11-2010 dated October 28, 2010 and Revenue Memorandum Circular No. 82-2010 dated November 5, 2010**

**To:** All Revenue Officials, Revenue Employees and Others Concerned

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This Circular is being issued to inform all concerned that qualified managerial or technical employees currently employed by any Regional or Area Headquarters (RHQs) or Regional Operating Headquarters (ROHQs) who opt to be taxed at the fifteen percent (15%) preferential income tax rate on their salaries for calendar year 2010 who are required to file BIR Form No. 1947 pursuant to the provisions of Revenue Regulation No. 11-2010 dated October 28, 2010 and Revenue Memorandum Circular No. 82-2010 dated November 5, 2010 are hereby given until **November 30, 2010** to file the said form.

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

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue