

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

November 12, 2007

**REVENUE MEMORANDUM CIRCULAR NO. 83 - 2007**

**SUBJECT** : CIRCULARIZING MEMORANDUM DATED FEBRUARY 6, 2003 OF  
DEPUTY COMMISSIONER ESTELITA C. AGUIRRE OF RESOURCE  
MANAGEMENT GROUP RELATIVE TO THE NON-ISSUANCE OF  
SERVICE RECORD WITHOUT NATIONAL OFFICE CLEARANCE  
AND OMBUDSMAN CLEARANCE

**TO** : ALL REVENUE OFFICIALS, EMPLOYEES AND OTHERS CONCERNED

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For the information and guidance of all concerned, circularized hereunder is the full text of memorandum dated February 6, 2003 relative to the "Non-issuance of Service Record without National Office Clearance and Ombudsman Clearance", as follows:

"MEMORANDUM TO:  
The Regional Director  
Revenue Region No. \_\_\_\_

ATTENTION: Head, Human Resource Management Unit

DATE: February 6, 2003

SUBJECT: NON-ISSUANCE OF SERVICE RECORD WITHOUT NATIONAL  
OFFICE CLEARANCE AND OMBUDSMAN CLEARANCE

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It has been observed that some retirees from the Regional Office claimed their GSIS Benefits without securing the proper clearances from the National Office and Office of the Ombudsman, resulting to some unsettled money and property accountabilities in the Bureau.

Relative thereto, strict implementation on the non-issuance of service records for purposes of retirement/separation

without National Office Clearance and Ombudsman Clearance,  
should be observed.

For your compliance.

(Signed)

**ESTELITA C. AGUIRRE**  
Deputy Commissioner  
Resource Management Group"

All concerned are hereby enjoined to be guided accordingly and give  
this Circular a wide publicity as possible.

(Original Signed)  
**LILIAN B. HEFTI**  
Commissioner of Internal Revenue