

**REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE**

March 15, 2007

**REVENUE MEMORANDUM CIRCULAR NO. 22-2007**

**SUBJECT:** Extension of the Deadline to Complete and Report the Pre-Audit of 2005 Tax Returns Pursuant to Revenue Memorandum Circular ( RMC) No. 67-2006

**TO :** All Regional Directors, Revenue District Officers, Regional Division Chiefs, Revenue Officers and Others Concerned

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In view of the short time allotted for pre-audit of the subject tax returns which should have been completed and reported on or before December 15, 2006, the deadline for the said activity is hereby extended until June 29, 2007.

All concerned are reminded that the coverage, guidelines, procedures and reporting requirements per RMC No. 67-2006 shall be observed and that 2006 tax returns shall be covered by a separate revenue issuance.

This Circular shall take effect immediately for the strict compliance of all concerned.

(Original Signed)  
**JOSE MARIO C. BUÑAG**  
Commissioner of Internal Revenue