

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

**REVENUE MEMORANDUM CIRCULAR NO. 29-2013**

**SUBJECT** : Acceptance of Income Tax Returns For Calendar Year 2012 Filed by  
Certain Government Officials and Employees

**DATE** : March 14, 2013

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Pursuant to Revenue Regulations No. 13-2010 dated November 25, 2010, all Revenue Collection Officers (RCOs), Revenue District Offices (RDOs), Large Taxpayers District Offices (LTDOs), concerned LT Divisions and Authorized Agent Banks (AABs) shall not accept out-of-district returns. However, the said policy created some problems on the filing of income tax returns and payment of the taxes due thereon by certain government officials and employees.

Relative thereto, all RDOs, RCOs, other concerned revenue officials and AABs are hereby advised to accept the out-of-district income tax returns, with or without payment, for CY 2012 (BIR Forms 1700 and 1701) filed on or before April 15, 2013 by the following government officials and employees:

1. Members of the Armed Forces of the Philippines (AFP);
2. Members of the Philippine National Police (PNP); and
3. Public School Teachers/ Professors/Instructors.

The receiving Revenue Officers(ROs)/RCOs and AABs shall require the abovementioned taxpayers to present their valid official identifications or other documentary proofs to show that they are actually members of the AFP, PNP or Public School Teachers, Professors and Instructors.

The following procedures shall be observed in the acceptance and processing of the income tax returns from the above government officials and employees:

- a) Receive out-of-district tax returns with and without payment, in triplicate copies;
- b) Issue Revenue Official Receipts (RORs) for the tax returns with payment;
- c) Stamp the word "RECEIVED" on all copies of the tax returns, indicate the date of receipt, and affix initial on the tax returns;
- d) Batch separately all Out-of-District tax returns with and without payment, in accordance with the existing revenue issuances, and prepare corresponding BCS-A and BCS-B, respectively.

For RDOs under the physical jurisdiction of Revenue Region (RR) No. 2 – Cordillera Administrative Region (CAR), RR No. 5 – Caloocan City, RR No. 7 – Quezon City and RR No. 9 – San Pablo City, the ROs/RCOs shall receive and stamp only two (2) copies of the income tax returns pursuant to Operations

Memorandum Nos. 12-02-005 and 12-02-006 dated February 8, 2012 and February 9, 2012, respectively. The original copy thereof shall be the BIR copy while the duplicate is the taxpayer's copy.

- e) Forward the BCS-A and BCS-B together with the corresponding out-of-district tax returns and attachments to the respective Collection Section of the RDO and to the Regional Data Processing Division (DPD) for RDOs under the jurisdiction of RR Nos. 2, 5, 7 and 9.

No penalties and/or sanctions shall be imposed to the abovementioned taxpayers for filing income tax returns for CY 2012 and paying the taxes due thereon at the wrong venue.

In addition, this Circular is issued to inform all internal revenue officials and employees, and all others concerned that the out-of-district filing of tax returns with or without payment for CY 2013 and the year thereafter of the aforesaid government officials and employees shall no longer be allowed. Their concerned government employers, as withholding agents, should withhold the correct amount of tax on compensation of the said government officials and employees, and that the taxes withheld should be accordingly remitted on time to the Bureau of Internal Revenue (BIR). The issuance of this Circular notwithstanding, the concerned employers of these government officials and employees are still liable to the fines and penalties imposed for not withholding the correct amount of withholding taxes from their income payments to these government officials and employees, pursuant to the provisions of Revenue Regulations No. 2-98, as amended.

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

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