REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

OT-011-2020

JANSKY ANDREW S. JAAFAR
Police Superintendent,
Provincial Chief, CIDG Batangas Provincial Field Unit
Camp General Miguel C. Malvar, Kumintang Ilaya
Batangas City

Gentlemen:

This refers to your several letters all dated January 28, 2019 requesting verification whether annual income tax returns of the below-named individuals were filed with the Bureau of Internal Revenue and requesting copies thereof to be used by your office as investigative references, *to wit*:

1. Mauricio A. Rodriguez
2. Arnulfo G. Asi
3. Arthur G. De Castro
4. Aries B. Perez
5. Remefil Omeping
6. Marvin A. Parto
7. Jomar Sandaval MNU/ Jomar Adajar Vertucio
8. Estilito H. Magboo
9. Juny Brucal
10. Edgar F. Laugo/ Eddie Laugo
11. Jose Manongsong
12. Reynaldo P. Malabanan
13. Vilmo B. Faderogao
14. Nolasco A. Cupo
15. Leonito M. Bantugon
16. Conrado A. Cupo
17. Tomas A. Cupo, Jr.
18. Leonardo "Dayo" Bantugon, Jr.
19. Roger Christian Desepeda Cupo
20. Rogelio A. Cupo
21. Archie V. Anuran
22. Erwin M. Bulandan
23. Rodel D. De Sagun, Jr.
24. Jerome M. Tolentino
25. Roderic De Gracia Lumanglas
26. Jophel A. Macarang
27. Irasty F. Carinan
28. Jerwin R. De Ocampo
29. Florencio Gonzales
30. Demeterio Castillo
31. Florencio V. Olan, Jr.
32. Marvin L. Fajardo
33. Zoren D. Almazan
34. Pol Marc L. Fajardo
35. Richard M. Camalate
36. Allan L. Fajardo
37. Emiliano Malabanan
38. Michael Llyod C. Abesamis
39. Erizz Shermagne F. Abesamis
40. Arnold M. Marikit
41. Joey M. Barabecho
42. Elpidio Quinto Lacorte
43. Cesar D. Catibog
44. Marlon M. Luansing
45. Sherwin C. Lasi
46. Reddes T. Motallana
47. Marvin L. Gerez
48. Enriquito M. Silva
49. Nolie Perez
50. Osmundo Batula
51. Roberto Lubigan Garcia
52. Jayson Magtibay
53. Ruel H. Mercado
54. Jerry/Gerry L. Dimaano

55. Elpidio L. Dimaano, Jr.
56. Joseph L. Dimaano
57. Felimon H. Loredo
58. Rowena C. Arellano
59. Braulio D. Loredo
60. Reymises Vivar Fernandez
61. Windy P. Lat
62. Gabriel Andal
63. John Ronnel H. Lacdao
64. Marlon Magsino
65. Pablito L. Tasico
66. Michael B. Malveda
67. Joel P. Lat
68. Henry B. Rosario
69. Grandy T. Lantin
70. Rickson R. Lacdao
71. Ronaldo L. Ramilo
72. Mark O. Parducho
73. Ponciano D. Masongsong
74. Garry T. Aguila
75. Noel L. Fajardo
76. Jonathan B. Palacio
77. Reynaldo R. Dela Cueva
78. Gilbert Carandang
79. Almaidan Hadjiyusoph Mindalano
80. Lorenzo Marquez Vizconde
81. Carlo Mendoza
82. Ariel T. Ilao
83. Freddie Ramos
84. Farhan Naga
85. Raida Mamayog
86. Alvin Mamayog
87. Rasmiah Mamayog
88. Geronomino O. Bantugon

In reply, please be informed that Section 270 of the National Internal Revenue Code (NIRC) of 1997, as amended[1], provides that:

> "**SEC. 270. Unlawful Divulgence of Information.** — Except as provided in Sections 6(F) and 71 of this Code and Section 26 of Republic Act No. 6388, any officer or employee of the Bureau of Internal Revenue who divulges to any person or makes known in any other manner than may be provided by law information regarding the business, income or estate of any taxpayer, the secrets, operation, style or work, or apparatus of any manufacturer or producer, or confidential information regarding the business of any taxpayer, knowledge of which was acquired by him in the discharge of his official duties, shall, upon conviction for each act or omission, be punished by a fine of not less than Fifty thousand pesos (P50,000) but not more than One hundred thousand pesos (P100,000), or suffer imprisonment of not less than two (2) years but not more than five (5) years, or both.
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> Any officer or employee of the Bureau of Internal Revenue who divulges or makes known in any other manner to any person other than the requesting foreign tax authority information obtained from banks and financial institutions pursuant to Section 6 (F), knowledge or information acquired by him in the discharge of his official duties, shall, upon conviction, be punished by a fine of not less than Five hundred thousand pesos (₱500,000) but not more than One million pesos (₱1,000,000), or suffer imprisonment of not less than two (2) years but not more than five (5) years, or both."

It is evident from the above provision that under the "unlawful divulgence" rule, personnel of the Bureau of Internal Revenue (BIR) cannot divulge information gained from taxpayers concerning the latter's business, income, or estate as well as the secrets, operation, style or work, or apparatus of any manufacturer or producer, or confidential information regarding the business of any taxpayer. Section 270 of the NIRC of 1997, as amended, is clear in its intent to protect taxpayers from having their otherwise sensitive and private information unnecessarily revealed to other parties. ***(BIR Ruling No. 211-2015 dated June 19, 2015 and BIR Ruling No. 188-2014 dated June 16, 2014)***

It is to be noted that there are exceptions to the aforementioned provision: (1) disposition of income tax returns under Section 71 of the NIRC of 1997, as amended; (2) disclosure of income tax returns under

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[1] Further amended by R.A. No. 11213 known as "Tax Amnesty Act".

Section 26 of Republic Act No. 6388 in case of an individual who files a certificate of candidacy and executes a waiver for the examination of his returns; and (3) information given by the BIR pursuant to a request by a foreign tax authority under an existing tax treaty under Section 4 of Revenue Regulations No. 10-2010. ***(BIR Ruling No. 120-2013 dated March 22, 2013).*** However, your request does not fall under any of the above exceptions.

The divulgence of confidential information does not only erode the confidence of the taxpaying public in the reliability and ability of the BIR to safeguard the secrecy of the information, but also puts life and safety in danger. As such, the BIR issued Revenue Memorandum Circular (RMC) 50-2016, reminding its officials and employees that the unauthorized disclosure or divulgence of official or confidential information is criminally and administratively punishable by law and existing revenue issuances. The circular serves as a warning to revenue officials and employees that they will be held criminally and administratively liable if they violate the law.

Accordingly, the BIR cannot furnish you with the copies of the submitted annual income tax returns of the individuals mentioned above, if there are any. However, the BIR shall allow the verification whether the annual income tax returns of the said individuals were filed in the BIR which reply shall be limited to a "YES" or "NO" answer, as the same is not a violation of Sec. 270 of the NIRC of 1997, as amended.

It must be noted that with the implementation of Republic Act No. 10173, otherwise known as *"Data Privacy Act of 2012"*, the Bureau of Internal Revenue, as an implementing agency, is committed to protect the personal information[2] and sensitive personal information[3] of its taxpayers.

In view of the foregoing, this Office allows Police Chief Inspector Jansky Andrew S. Jaafar to verify whether the annual income tax returns of the individuals enumerated above were filed in the BIR, and directs the concerned Revenue District Office of the BIR to limit its answer to a "YES" or "NO", without giving additional information other than that the same were filed.

Please be guided accordingly.

Very truly yours,

MARISSA O. CABREROS
Deputy Commissioner, Legal Group

Nº 0002870

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COPY FURNISHED:

REVENUE REGION NO. 9A – CaBaMiRo (Cavite-Batangas-Mindoro-Romblon)
Attention: Revenue District Office No. 58 – Batangas City, West Batangas
Revenue District Office No. 59 – Lipa City, East Batangas

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[2] **Sec. 3 (g) of RA No. 10173. -** *Personal information* refers to any information whether recorded in a material form or not, from which the identity of an individual is apparent or can be reasonably and directly ascertained by the entity holding the information, or when put together with other information would directly and certainly identify an individual.

[3] **Sec. 3 (k)(3) of RA No. 10173.** (3) Issued by government agencies peculiar to an individual which includes, but not limited to, social security numbers, previous or current health records, licenses or its denials, suspension or revocation, and tax returns;