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

March 3, 2014

**REVENUE MEMORANDUM CIRCULAR NO. 15-2014**

**SUBJECT** : Reminder on the Acceptance of Out-Of-District Filing of Income Tax Returns of Certain Government Officials and Employees

**TO** : All Revenue Collection Officers (RCOs), Revenue District Officers (RDOs), Revenue Regional Directors, Authorized Agent Banks and Others Concerned

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Pursuant to the provisions of Revenue Memorandum Circular No. 29-2013, it is hereby reminded that the filing of the Annual Income Tax Returns (BIR Form Nos. 1700 and 1701) as well as the payment of taxes due thereon anywhere of the following government officials and employees shall no longer be allowed:

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

Any concerned revenue personnel who is found to be violating this Circular shall be subjected to the appropriate sanctions prescribed under Section 7 of Revenue Regulations No. 13-2010 dated November 25, 2010.

All internal revenue officials and others concerned are hereby enjoined to give this Circular a wide publicity as possible.

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

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