REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS

May 25, 2005

Revenue Memorandum Circular No. 22 - 2005

SUBJECT : Authorized Place of Filing and/or Payment of Amended Income Tax Returns of Actors and Actresses

TO : All Internal Revenue Officers and Others Concerned Within Revenue Region 5, 6, 7 and 8

On May 20, 2005, a dialogue/forum entitled "Entertainment Professionals Briefing" was held at the Bureau of Internal Revenue, National Office Building, to elicit voluntary and full tax compliance among actors and actresses.

As an offshoot, and because of findings of rampant/prevalent non-compliance among the members of show business industry, the Commissioner, in his desire to strictly monitor the same and by virtue of the power vested in him under Sec. 7 in relation to Sec. 51 (B) of the National Internal Revenue Code, as hereunder quoted:

> "Sec 51 (B) . . . except in cases where the Commissioner otherwise permits, the return shall be filed with an authorized agent bank, Revenue District Officer, Collection Agent or duly authorized treasurer of the city or municipality in which such person has his legal residence or principal place of business in the Philippines, or if there be no legal residence or place of business in the Philippines with the Office of the Commissioner."

now allows all actors and actresses who were not issued Letters of Authority to file and/or pay their amended Income Tax Returns at any authorized banks within the jurisdiction of Revenue District No. 39 – South, Quezon City. In relation thereto, a Regional Task Force of Revenue Region No.7 , Quezon City, has been formed to monitor and supervise the activities as aforestated.

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

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue