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

June 6, 2006

REVENUE MEMORANDUM CIRCULAR NO. 39-2006

SUBJECT : Authorizing the Use of BIR Form 2114, BIR Form 2329 and BIR Form 0425 – No Audit Program (NAP) Forms

TO : All Internal Revenue Officials, Employees and Others Concerned

---

This Circular is issued to prescribe the various BIR Forms for No Audit Program pursuant to Revenue Regulations No. 6-2005, as amended, to wit:

BIR Form 2114 - No Audit Program (NAP) Participation Form (Annex "A")

BIR Form 2329 - Certification of Exemption from Audit/Investigation (Annex "B")

BIR Form 0425 - Notice of Disqualification Under No Audit Program (Annex "C")

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

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