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

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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June 20, 2014

REVENUE MEMORANDUM CIRCULAR NO. 63-2014

SUBJECT : Circularizing BIR Form No. 0217 - Application for Contractor's Final Payment Release Certificate (Formerly BIR Form No. 2555) May 2014 Version

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to reiterate the implementation of Memorandum of Agreement (MOA) between the Department of Public Works and Highways (DPWH) and the Department of Finance (DOF) dated July 13, 1992, pursuant to Revenue Memorandum Order (RMO) No. 39-92.

In line with the MOA, all contractors engaged by the government to construct infrastructures and other projects are required to file an Application for Contractor's Final Payment Release Certificate – BIR Form No. 0217 (formerly BIR Form No. 2555) hereto attached as **Annex "A"**, to the Bureau of Internal Revenue (BIR) before the release of final payment by the DPWH.

The said application shall be submitted by the contractor to the BIR thirty (30) days before filing a claim for the release of final payment by the DPWH. Contractors whose principal place of business is registered under the jurisdiction of Revenue District Office (RDO) in Metro Manila shall file their application to the Audit Information, Tax Exemption and Incentives Division (AITEID) located in the BIR National Office, while contractor whose principal place of business is registered under the jurisdiction of RDO outside Metro Manila shall file their application to the RDO having jurisdiction over their principal place of business.

All application shall be in triplicate copies and shall be distributed as follows:

Original - Contractor's Copy
Duplicate - AITEID/Concerned RDO's Copy
Triplicate - Assistant Commissioner-Assessment Service/Regional Director's Copy

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue
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