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

December 5, 2014

REVENUE MEMORANDUM CIRCULAR NO. 87-2014

SUBJECT : Suspension of All Audit and other Field Operations of the Bureau of Internal Revenue Effective December 16, 2014

TO : All Internal Revenue Officers, Employees and Others Concerned

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All field audit and other field operations of the Bureau of Internal Revenue relative to examinations and verifications of taxpayers' books of accounts, records and other transactions are hereby ordered suspended for the period December 16, 2014 to January 4, 2015. Thus, no field audit, field operations, or any form of business visitation in execution of Letters of Authority/Audit Notices, Letter Notices, or Mission Orders should be conducted. Likewise, no written orders to audit and/or investigate taxpayers' internal revenue tax liabilities shall be served, except in the following cases:

- Investigation of cases prescribing on or before April 15, 2015;
- Processing and verification of estate tax returns, donor's tax returns, capital gains tax returns and withholding tax returns on the sale of real properties or shares of stocks together with the documentary stamp tax returns related thereto;
- Examination and/or verification of internal revenue tax liabilities of taxpayers retiring from business;
- Audit of National Government Agencies (NGAs), Local Government Units (LGUs)and Government Owned and Controlled Corporations (GOCCs) including subsidiaries and affiliates of GOCCs;
- Monitoring of privilege stores (tiangge);
- Stocktaking; and
- Other matters/concerns where deadlines have been imposed or under the orders of the Commissioner of Internal Revenue.

In general, examiners and investigators shall make use of this period to do office work on their cases and to complete the report on those with already completed field work. Service of Assessment Notices, Warrants and Seizure Notices should still be effected. Most importantly, all efforts should be directed to ensure maximum collection in the remaining days of the year.

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

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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