REPUBLIC OF THE PHILIPPINES
Department of Finance
Bureau of Internal Revenue
Diliman, Quezon City

March 22, 2012

REVENUE MEMORANDUM ORDER NO. 3-2012

SUBJECT : Acceptance of Out-of-District Income Tax Returns For Calendar Year 2011 Filed by Certain Government Officials and Employees

TO : All Internal Revenue Officers and Others Concerned

In order to address some concerns in the filing of tax returns and payment of taxes for Calendar Year 2011 by the following government officials and employees, the guidelines, policies and procedures embodied in Revenue Memorandum Order No. 15-2011 dated March 17, 2011 with respect to the acceptance of the aforementioned taxpayers' income tax returns and/or payment of the corresponding taxes due thereon by the Authorized Agent Banks (AABs) or Revenue Collection Officers outside the jurisdiction of their respective home Revenue District Offices (RDOs) shall still be observed:

1. Members of the Armed Forces of the Philippines (AFP)
2. Members of Philippine National Police (PNP): and
3. Public School Teachers, Professors, and Instructors.

This Order shall take effect immediately and shall only cover returns filed by the above taxpayers on or before April 16, 2012. Thereafter, income tax returns of the above taxpayers shall be filed only with the RDO where they are registered.

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

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