



Republic of the Philippines  
Department of Education  
National Capital Region  
DIVISION OF CITY SCHOOLS  
City of Mandaluyong

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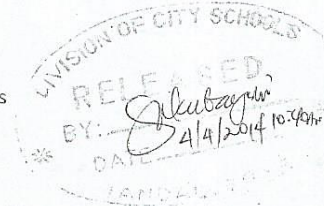
# RUSH

**Memorandum**

Date : April 4, 2014

Memorandum To : Assistant Schools Division Superintendent  
Education/District Supervisors  
Principals, Elementary and Secondary Schools  
Division Accountant  
Accounting Staff

Subject : GUIDELINES ON THE PROVISIONS OF REVENUE MEMORANDUM  
CIRCULAR NO. 29-2013 ON FILING OF ANNUAL INCOME TAX  
RETURNS FOR CALENDAR YEAR 2013



Reproduced hereof is DepEd Order No. 38, S. 2014, entitled *Guidelines on The Provisions of Revenue Memorandum Circular No. 29-2013 on Filing of Annual Income Tax Returns for Calendar Year 2013* dated March 27, 2014 at its enclosures, for the information and guidance of all concerned.

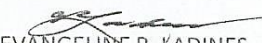
The said guidelines answers the concerns of teachers and other DepEd Officials and employees relative to the filing of Income Tax Returns (ITRs) covering 2013 to be filed prior the annual tax filing due on **April 15, 2014** and the years thereafter.

Particular attention is invited to paragraphs 4, 5 and 6 which provide:

1. substituted filing of ITRs by employees receiving purely annual compensation income;
2. concerned officials and employees of DepED who are not qualified for substituted filing, and therefore they are still required to file BIR Form
3. non-acceptance of 2013 ITRs of concerned officials and DepEd employees out of the respective RDO

Enclosure No. 1 to DepEd Memorandum No. 38, s. 2014, re: Revenue Memorandum Circular No. 29-2013 clearly states that out-of-district filing of tax returns with or without payment for 2013 and the year thereafter of the members of the AFP, PNP Public School Teachers, Professors and Instructors shall no longer be allowed.

Immediate and widest dissemination of this Memorandum is desired.

  
EVANGELINE P. LADINES  
Schools Division Superintendent



Republic of the Philippines  
**Department of Education**

# 2714  
DIVISION OF CITY SCHOOLS  
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By: Malou  
Date: 03 APR 2014  
Time: 11:38 AM  
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27 MAR 2014

DepEd MEMORANDUM  
No. **38**, s. 2014

**GUIDELINES ON THE PROVISIONS OF REVENUE MEMORANDUM CIRCULAR NO. 29-2013  
ON FILING OF ANNUAL INCOME TAX RETURNS FOR CALENDAR YEAR (CY) 2013**

To: Undersecretaries  
Assistant Secretaries  
Bureau Directors  
Directors of Services, Centers and Heads of Unit  
Regional Secretary, ARMM  
Regional Directors  
Schools Division Superintendents  
Heads, Public Elementary and Secondary Schools  
All Others Concerned

1. Section 3 of the Bureau of Internal Revenue (BIR) Revenue Regulations (RR) No. 13-2010 dated November 25, 2010 provides that all Revenue Collection Officers (RCOs), Revenue District Officers (RDOs), Large Tax Payers District Offices (LTDOs), concerned LT Divisions and Authorized Agent Banks (AABs) **shall not accept out-of-district returns** (a tax return filed outside the jurisdiction of the RDO, LTDO or LT Division, where the tax payer is registered, or where the return is required to be filed under the National Internal Revenue Code (NIRC) and existing rules and regulations).

2. However, to address the problems encountered in the implementation of the guidelines under RR No. 13-2010, Revenue Memorandum Circular (RMC) No. 29-2013 dated March 14, 2013 entitled *Acceptance of Income Tax Returns for Calendar Year 2012 Filed by Certain Government Officials and Employees* was issued that allowed all RDOs, RCOs, other concerned revenue officials and AABs to *accept the out-of-district income tax returns (ITRs) of public school teachers, professors/instructors for CY 2012 only* contained in Enclosure No. 1.

3. Enclosure No. 2 contains a copy of the letter from BIR **Commissioner Kim S. Jacinto-Henares** dated February 27, 2014, as a reminder on the provisions of RMC No. 29-2013 relative to the filing of ITRs covering CY 2013 to be filed on or before the annual tax filing deadline on **April 15, 2014**, and the years thereafter.

4. *This shall not cover the substituted filing of ITRs by employees receiving purely compensation income* (individual taxpayers receiving purely compensation income, regardless of amount, from one employer in the Philippines for the CY, the income tax of which has been withheld correctly by their employer (tax due equals tax withheld), and shall not be required to file BIR No. Form No. 1700. In lieu of BIR Form No. 1700, the Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form No. 1604-CF) filed by their respective employers, duly received by the BIR, and shall be tantamount to the substituted filing of ITRs by said employees.

5. But it applies to the following concerned officials and employees of DepEd who are **not qualified for substituted filing**, and therefore they are still required to file BIR Form No. 1700:

- a. individuals deriving compensation income from two or more employers concurrently or successively at anytime during the taxable year;
- b. employees deriving compensation income, regardless of the amount, whether from single or several employers during the calendar year, the income tax of which has not been withheld correctly (i.e. tax due is not equal to the tax withheld) resulting to collectible or refundable return;
- c. individuals deriving other non-business, non-profession-related income in addition to compensation income not otherwise subject to a final tax; and
- d. individuals receiving purely single compensation come from a single employer, although the income tax of which has been correctly withheld, but whose spouse falls under (a), (b) and (c).

6. In view of this, concerned officials and employees of the DepEd are reminded that they are no longer allowed to file their respective 2013 ITRs (**BIR Form No. 1700** or the Annual ITR for Individuals Earning Purely Compensation Income) and **BIR Form No. 1701** or the Annual ITRs for Self-Employed Individuals, Estates and Trusts shall be filed by individuals who are engaged in trade/business or the practice of profession including those with mixed income (i.e., those engaged in the trade/business or profession who are also earning compensation income) with or without payment outside the jurisdiction of RDOs of the BIR where they are duly registered pursuant to the provisions of RMC No. 29-2013 dated March 14, 2013.

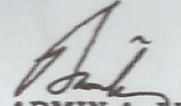
7. In cases where these concerned officials and employees of the DepEd intend to transfer their registration to another RDOs, the following duly accomplished BIR Forms, as the case may be, should be immediately filed/submitted with the said RDO on or before **April 15, 2014** and/or prior to the filing of the requisite tax returns:

Enclosure No. 3a - **BIR Form No. 1902 (Application for Registration)**  
(For Individuals Earning Purely Compensation Income and Non-Resident Citizens/Resident Alien Employee)

Enclosure No. 3b - **BIR Form No. 1905 (Application for Registration Information Update)**  
(Replacement Copy of Certificate of Registration/  
Replacement Copy of TIN Card/Cessation of Registration/  
Cancellation of TIN/Other Updates of Registration  
Information

8. These BIR Forms can be downloaded at BIR website address: [www.bir.gov.ph](http://www.bir.gov.ph).

9. Immediate dissemination of this Memorandum is desired.

  
**BR. ARMIN A. LUISTRO FSC**  
Secretary

Encl.: As stated  
Reference: None

To be indicated in the Perpetual Index under the following subjects:

EMPLOYEES                      OFFICIALS                      PAYMENT                      TAX

(Enclosure No. 1 to DepEd Memorandum No. 38, s. 2014)

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

**REVENUE MEMORANDUM CIRCULAR NO. 29-2013**

**SUBJECT** : Acceptance of Income Tax Returns For Calendar Year 2012 Filed by  
Certain Government Officials and Employees

**DATE** : March 14, 2013

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Pursuant to Revenue Regulations No. 13-2010 dated November 25, 2010, all Revenue Collection Officers (RCOs), Revenue District Offices (RDOs), Large Taxpayers District Offices (LTDOs), concerned LT Divisions and Authorized Agent Banks (AABs) shall not accept out-of-district returns. However, the said policy created some problems on the filing of income tax returns and payment of the taxes due thereon by certain government officials and employees.

Relative thereto, all RDOs, RCOs, other concerned revenue officials and AABs are hereby advised to accept the out-of-district income tax returns, with or without payment, for CY 2012 (BIR Forms 1700 and 1701) filed on or before April 15, 2013 by the following government officials and employees:

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

The receiving Revenue Officers (ROs)/RCOs and AABs shall require the abovementioned taxpayers to present their valid official identifications or other documentary proofs to show that they are actually members of the AFP, PNP or Public School Teachers, Professors and Instructors.

The following procedures shall be observed in the acceptance and processing of the income tax returns from the above government officials and employees:

- a) Receive out-of-district tax returns with and without payment, in triplicate copies;
- b) Issue Revenue Official Receipts (RORs) for the tax returns with payment;
- c) Stamp the word "RECEIVED" on all copies of the tax returns, indicate the date of receipt, and affix initial on the tax returns;
- d) Batch separately all Out-of-District tax returns with and without payment, in accordance with the existing revenue issuances, and prepare corresponding BCS-A and BCS-B, respectively.

For RDOs under the physical jurisdiction of Revenue Region (RR) No. 2 – Cordillera Administrative Region (CAR), RR No. 5 – Caloocan City, RR No. 7 – Quezon City and RR No. 9 – San Pablo City, the ROs/RCOs shall receive and stamp only two (2) copies of the income tax returns pursuant to Operations

Memorandum Nos. 12-02-005 and 12-02-006 dated February 8, 2012 and February 9, 2012, respectively. The original copy thereof shall be the BIR copy while the duplicate is the taxpayer's copy.

- e) Forward the BCS-A and BCS-B together with the corresponding out-of-district tax returns and attachments to the respective Collection Section of the RDO and to the Regional Data Processing Division (DPD) for RDOs under the jurisdiction of RR Nos. 2, 5, 7 and 9.

No penalties and/or sanctions shall be imposed to the abovementioned taxpayers for filing income tax returns for CY 2012 and paying the taxes due thereon at the wrong venue.

In addition, this Circular is issued to inform all internal revenue officials and employees, and all others concerned that the out-of-district filing of tax returns with or without payment for CY 2013 and the year thereafter of the aforesaid government officials and employees shall no longer be allowed. Their concerned government employers, as withholding agents, should withhold the correct amount of tax on compensation of the said government officials and employees, and that the taxes withheld should be accordingly remitted on time to the Bureau of Internal Revenue (BIR). The issuance of this Circular notwithstanding, the concerned employers of these government officials and employees are still liable to the fines and penalties imposed for not withholding the correct amount of withholding taxes from their income payments to these government officials and employees, pursuant to the provisions of Revenue Regulations No. 2-98, as amended.

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

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

(Enclosure No. 2 to DepEd Memorandum No. 38, s. 2014)



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

February 27, 2014

**BRO. ARMIN A. LUISTRO, FSC**  
Secretary  
DEPARTMENT OF EDUCATION  
DepEd Complex, Meralco Avenue  
Pasig City

Sir:


This is to remind your good Office that for annual income tax returns covering calendar year 2013 to be filed on or before the annual income tax filing deadline of April 15, 2014 and the years thereafter, officials and employees of Department of Education are no longer allowed to file their respective 2013 income tax returns (BIR Form No. 1700 and No. 1701), with or without payment, outside the jurisdiction of Revenue District Offices (RDOs) of this Bureau where they are duly registered, pursuant to the provisions of Revenue Memorandum Circular No. 29-2013 dated March 14, 2013.

In cases where any of your concerned officials and employees is not yet duly registered with the appropriate RDO where he/she is required to file income tax return and pay the tax due thereon, a duly accomplished Application for Registration (BIR Form No. 1902) or an Application for Registration Information Update (BIR Form No. 1905), as the case may be, should be immediately filed/submitted with the said RDO prior to the filing of the requisite tax returns.

Accordingly, notifications on this regard should be immediately issued to all your national/regional/provincial branches to avoid inconvenienc as well as the imposition of the penalty for filing the tax returns at wrong venue pursuant to Section 248(A)(2) of the National Internal Revenue Code (NIRC) of 1997, as amended, on the part of your officials and employees, in filing their respective tax returns and/or paying the amount taxes due thereon.


For your information and guidance.

Very truly yours

  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

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DEPARTMENT OF EDUCATION  
OFFICE OF THE SECRETARY  
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