

Republika ng Filipinas
PAMBANSANG PANGASIWAAN NG FATUBI
(National Irrigation Administration)
Lungsod ng Quezon

MC # 5, S. 1974

MEMORANDUM CIRCULAR

TO : ALL OFFICIALS AND EMPLOYEES
This Agency

SUBJECT: New Deadline in Filing of Income Tax Returns

Pursuant to the provision of Presidential Decree No. 371 which amended the last day of filing of returns for certain class of taxpayers, please be reminded that March 15 of each year is the new deadline for the filing of income tax returns for the following:

1. Residents of the Philippines, whether citizens or aliens who have no income or whose gross income is below ₱1,800 or who did not have any transaction in any business carried on for gain or profit, but are nevertheless required to file an income tax return because they fall under any of the following categories:
 - a) Is an official or employee of the Government or has a contract with the Government of the Republic of the Philippines, including Government-owned or controlled corporations, regardless of the nature of his appointment or duration of his employment.
 - b) Is a professional as defined in section 45 of the Tax Code.
 - c) Is a registered or beneficial owner or mortgagee of any real property, motor vehicle, share or stock or security of a corporation, or any interest in any firm or partnership.
 - d) Has traveled abroad, except children below 18 years of age.
 - e) Has filed a certificate of candidacy for any public office except barrio officials and municipal councilors.
 - f) Is engaged in trade or commerce.
2. Residents of the Philippines whether citizens or aliens whose gross income for the calendar year is at least ₱1,800 derived solely from salaries, wages, interest, dividends, allowances, commissions, bonuses, fees, pensions, or any combination thereof.

Those whose last day of filing is still April 15 are the following:

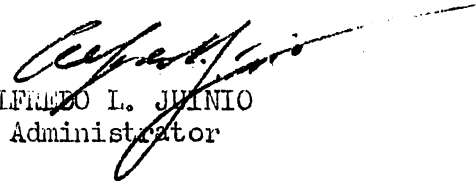
- Non-resident citizens regardless of their source of income.

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- Residents of the Philippines, whether citizens or aliens having a source of income not mentioned in paragraph (1), sub-section (a) of section 45 of the Tax Code.

You are further informed that the Bureau of Internal Revenue is appealing to all concerned to file their income tax returns for the calendar year 1973 as early as possible to avoid inconvenience and overcrowding at deadline time on March 15.

Please be guided accordingly.


ALFREDO L. JUINIO
Administrator