

**[ BIR REVENUE MEMORANDUM ORDER NO. 25-  
2012, October 03, 2012 ]**

**GUIDELINES AND PROCEDURES IN THE PRE-AUDIT OF ANNUAL  
INCOME TAX RETURNS OF INDIVIDUALS ENGAGED IN  
BUSINESS/PRACTICE OF PROFESSION AND CORPORATE  
TAXPAYERS FILED AT THE REVENUE DISTRICT OFFICES**

*Text Available at the Office of the National Administrative Register, U.P. Law  
Complex, Diliman, Quezon City*



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