

**[BIR REVENUE MEMORANDUM CIRCULAR NO. 27-
2013, March 15, 2013]**

**GUIDELINES IN THE FILING, RECEIVING AND PROCESSING OF
TAXABLE YEAR 2012 INCOME TAX RETURNS (ITRs) AND
PRESCRIBING ADDITIONAL ATTACHMENT OF THE REGULAR
ALLOWABLE ITEMIZED DEDUCTIONS TO BIR FORM NOVEMBER
2011 ENCS VERSIONS**

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



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