

**[BIR REVENUE MEMORANDUM CIRCULAR NO. 89-
2012, December 27, 2012]**

**CLARIFYING THE TAX IMPLICATIONS AND RECORDING OF
DEPOSITS/ADVANCES MADE BY CLIENTS OF GENERAL
PROFESSIONAL PARTNERSHIPS FOR EXPENSES**

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



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