

**[ 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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