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Tax in a dot RMO 1-2025: Processing of request for documents from the SEC



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TAX 2025-02

Processing of request for documents from the SEC

The Bureau of Internal Revenue (BIR) has released the guidelines and procedures to be followed by authorized BIR officials and employees when requesting for corporate information from the Securities and Exchange Commission, which include the following:

- All requested SEC documents shall be limited to taxpayers with delinquent accounts and taxpayers under tax investigation through a letter of authority
 - SEC documents that can be requested are as follows:
 - Articles of Incorporation and Bylaws
 - General Information Sheet

Audited Financial Statements

For detailed guidelines and procedures, please see attached Revenue Memorandum Order (RMO) No. 1-2025 for your reference.



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