

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

June 6, 2006

REVENUE MEMORANDUM CIRCULAR NO. 39-2006

SUBJECT : Authorizing the Use of BIR Form 2114, BIR Form 2329 and BIR Form 0425 – No Audit Program (NAP) Forms

TO : All Internal Revenue Officials, Employees and Others Concerned

This Circular is issued to prescribe the various BIR Forms for No Audit Program pursuant to Revenue Regulations No. 6-2005, as amended, to wit:

- BIR Form 2114** - No Audit Program (NAP) Participation Form (Annex "A")
- BIR Form 2329** - Certification of Exemption from Audit/Investigation (Annex "B")
- BIR Form 0425** - Notice of Disqualification Under No Audit Program (Annex "C")

All revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue