

REVENUE REGULATIONS NO. 9-99 issued May 24, 1999 amends RMO No. 30-99 by prescribing non-resident citizens, overseas contract workers and seamen to file information returns (BIR Form 1701C or the new computerized Form 1703). Said form, together with other relevant supporting papers, shall be filed to the Foreign Post or the Revenue District Office which has jurisdiction over the place of residence of the taxpayer not later than April 15 following the taxable year. The 1998 returns filed after April 15 but not later than July 15, 1999 will not be subject to penalty charges.