



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

July 26, 2019

REVENUE MEMORANDUM CIRCULAR NO. 75-2019

SUBJECT : Circularizing the Availability of the Revised BIR Form No. 1914
[Application for Tax Credits/Refunds] April 2019 (ENCS)

TO : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is issued to prescribe the newly revised BIR Form No. 1914 [Application for Tax Credits/Refunds] April 2019 (ENCS) hereto attached as Annex "A". The newly revised form shall be accomplished and filed by taxpayers applying for tax credits or refunds.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.


CAESAR R. DULAY
Commissioner of Internal Revenue
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