



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

BANK BULLETIN NO. 2014-08

TO : **ALL BIR AUTHORIZED AGENT BANKS**

FROM : **The Commissioner of Internal Revenue**

SUBJECT : **Implementation of Certain Policies in the Acceptance of Income Tax Returns During the Income Tax Filing Period**

DATE : **March 11, 2014**

In response to the needs of the taxpaying public during this income tax filing season, all Authorized Agent Banks of the Bureau of Internal Revenue (BIR-AABs) must undertake the following interim measures from April 1 to 15, 2014:

1. Extension of banking hours for tax payments; and
2. Assignment of additional personnel and opening of additional counters to ensure servicing of all taxpayers.

Likewise, in order to streamline front-end processing and speed up the transaction processing time, the BIR allows the following simplified policies and procedures which shall also be in effect from April 1, 2014 up to April 15, 2014:

1. All income tax returns accepted on April 5, 2014 and April 12, 2014 shall be validated on the date of actual collection but the same shall be reported in the Batch Control Sheet (BCS) as collection for the following working day, April 7, 2014 and April 14, 2014 respectively. The remittance of the tax collections and the submission of the BCS, together with the supporting tax returns and supporting attachments shall be in accordance with the existing procedures.
2. Two or more checks and/or a combination of cash and check/s may be accepted in payment for a single tax liability, provided that the said checks are in accordance with the provisions of Revenue Regulations No. 16-2002.
3. Pursuant to Revenue Memorandum Order (RMO) No. 6-2010 dated January 19, 2010, as amended by RMO No. 13-2010 dated February 3, 2010, and RMO No.13-2011 dated March 16, 2011, all AABs are reminded on the following:
 - 3.1. All AABs shall receive the income tax returns by stamping the official receiving seal on the space provided for in the three (3) copies of the returns. Any copies of the return in excess of three (3) copies shall not be stamped "RECEIVED" by the AAB. However, in the case of corporations and other juridical persons, there shall be stamped "RECEIVED" in at least two (2) extra copies of the audited financial statements for filing with the Securities and Exchange Commission (SEC).

On the other hand, all AABs under the physical jurisdiction of Revenue Region (RR) No. 2 – Cordillera Administrative Region (CAR), RR No. 5 – Caloocan City, RR No. 7 – Quezon City and RR No. 9 – San Pablo City shall receive and stamp only two (2) copies of the income tax returns pursuant to Operations Memorandum Nos. 12-02-005, 12-02-006 and 12-11-002 dated February 8, 2012, February 9, 2012 and October 22, 2012, respectively. The original copy thereof shall be the BIR/RDO's copy while the duplicate is the taxpayer's copy.

For the information and guidance of all the concerned AABs, the following are the Revenue District Offices (RDOs) under the abovementioned revenue regions:

Revenue Region No. 2 – CAR:

- RDO No. 7 – Bangued, Abra
- RDO No. 8 – Baguio City
- RDO No. 9 – La Trinidad, Benguet
- RDO No. 10 – Bontoc, Mt. Province
- RDO No. 11 – Tabuk, Kalinga
- RDO No. 12 – Lagawe, Ifugao

Revenue Region No. 5 – Caloocan City

- RDO No. 24 – Valenzuela City
- RDO No. 25A – Plaridel, Bulacan
- RDO No. 25B – Sta. Maria, Bulacan
- RDO No. 26 – Malabon/Navotas
- RDO No. 27 – Caloocan City

Revenue Region No. 7 – Quezon City

- RDO No. 28 – Novaliches
- RDO No. 38 – North Quezon City
- RDO No. 39 – South Quezon City
- RDO No. 40 – Cubao
- RDO No. 41 – Mandaluyong City
- RDO No. 42 – San Juan
- RDO No. 43A – East Pasig
- RDO No. 43B – West Pasig
- RDO No. 45 – Marikina City
- RDO No. 46 – Cainta-Taytay

Revenue Region No. 9 – San Pablo City

- RDO No. 54A – Trece Martirez City
- RDO No. 54B – Bacoar, Cavite
- RDO No. 55 – San Pablo City
- RDO No. 56 – Calamba City, Laguna
- RDO No. 57 – Binan, Laguna
- RDO No. 58 – Batangas City
- RDO No. 59 – Lipa City
- RDO No. 60 – Lucena City
- RDO No. 61 – Gumaca, Quezon
- RDO No. 62 – Boac, Marinduque
- RDO No. 63 – Calapan City, Oriental Mindoro

- 3.2. The attached financial statements to the income tax returns shall be stamped received ***only on the page of the Audit Certificate, the Balance Sheet and the Income Statement*** pursuant to RMO No. 13-2010 and the Memorandum of Agreement executed between the SEC and the BIR on February 17, 2010. The other pages of the financial statements and its attachments ***need not*** anymore be stamped received.

4. All AABs shall ensure that the tax returns and/or deposit slips are machine-validated and the details of tax payments should be clearly imprinted in all the copies thereof.
5. All AABs should accept photocopied or electronic/computer-generated income tax returns, in lieu of the officially printed forms, provided that the said forms are *originally filled out and signed* by the taxpayer or his/her/its duly authorized representative; provided further that the said forms are printed as prescribed in Revenue Memorandum Circular No. 61-2012 dated October 12, 2012 (printed in polio size bond paper (8.5" x 13"), portrait orientation/layout and page set up margins shall be Left: 0.146, Right: 0.148, Top: 0.14, Bottom: 0.14 inches)
6. All AABs are also reminded of the following Bank advisories:
 - 6.1 Bank Bulletin No. 2014-04 issued on February 11, 2014, for the extension of the banking hours up to 5:00 PM for the period April 1 to April 15, 2014. All AABs shall not refuse accepting tax payments from taxpayers who are already within the banks' premises by the close of the said extended banking hours during the said period.
 - 6.2 Bank Bulletin No. 2009-23 issued on April 7, 2009, relative to the acceptance and reporting of tax returns filed with check payments made by the taxpayers after the AAB's cut-off/clearing time.
7. Pursuant to Revenue Memorandum Circular No. 15-2014 dated March 3, 2014, all AABs are reminded that the filing of the Annual Income Tax Returns (BIR Form Nos. 1700 and 1701) as well as the payment of taxes due thereon **anywhere** of the following government officials and employees shall **no longer be allowed**:
 - a. Members of the Armed Forces of the Philippines (AFP);
 - b. Members of the Philippine National Police (PNP); and
 - c. Public School Teachers/Professors/Instructors

Please be further reminded that equal treatment for filing and paying taxpayers, whether or not they are regular clients of the receiving AAB branch, shall at all times be observed.

For the guidance and strict compliance of all concerned.


KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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