

April 2, 2009

# tax alert

## Guidelines for manual filing: 2009

*(Bank Bulletin Nos. 18-09 and 19-09)*

The Bureau of Internal Revenue (BIR) has issued two Bank Bulletins to implement guidelines and procedures aimed at making 2009 income tax filing more convenient and less stressful for taxpayers who are still under the manual filing scheme (non-EFPS).

Company personnel who are responsible for preparing and/or filing the returns and the checks for payment of the income tax should be informed of these guidelines.

- 1. Extended banking hours and enhanced facilities.** Authorized agent banks (AABs) have been enjoined to undertake interim measures to extend banking hours up to 5:00 pm, assign more personnel and open more counters from April 1 to April 15 to ensure the servicing of taxpayers. Filings and payments of taxpayers who are already within the bank premises at the close of the banking hours shall not be refused.
- 2. Two or more checks per tax return.** Two or more checks in payment for a single tax liability will be acceptable provided that said checks are in accordance with the provisions of Revenue Regulations No. 16-02. That is, the taxpayer should indicate in the space provided for "PAY TO THE ORDER OF" the presenting/collecting bank or the bank where the payment is to be coursed and "FAO Bureau of Internal Revenue" as payee. The taxpayer identification number (TIN) should be written under the "ACCOUNT NAME".
- 3. Out-of-district filing.** From April 1 to 15, returns may be filed with any AAB, even with those outside jurisdiction of the revenue district office (RDO) where the taxpayer is registered. No penalty for wrong venue filing shall be imposed on either the bank or the taxpayer for such out-of-district filing. The AAB, however, should indicate its RDO number in the LBDES field, and not the RDO number of the taxpayer. The returns shall be stamped with "Out of District".

4. **Forms to be used.** Photocopied or computer generated BIR Forms will be allowed in lieu of the officially printed forms, provided these are originally filled up. Computer-generated forms should be of laser quality and printed in a white 8 ¼ x 13 or 8 ¼ x 11 class A (56 SM) paper stock using black ink. AABs shall ensure that the returns/payment forms and/or deposit slips are machine-validated and the details of payments are clearly imprinted in all the copies.
5. **Late filing.** AABs are authorized, without being penalized, to accept all tax payments beyond the prescribed deadlines even without prior approval from the RDO or without computation of the penalties. Such late returns, however, shall be stamped “Filed Late” or “Increments not paid”.
6. **Treatment of taxpayers.** AABs are reminded that equal treatment of bank clients and non-bank clients should at all times be enforced.

Should you need assistance in the review, preparation and filing of your income tax returns, you may communicate with the contact persons indicated below. Copies of the Bank Bulletins may also be provided upon request.

20th Floor, Tower 1  
The Enterprise Center  
6766 Ayala Avenue  
1200 Makati City  
Philippines  
T +63 2 886-5511  
F +63 2 886-5506; +63 2 886-5507  
W [www.punongbayan-araullo.com](http://www.punongbayan-araullo.com)

Offices in Cebu, Davao, Cavite

**Member of Grant Thornton International**

P&A Tax Alerts are intended to keep our clients up to date with significant tax developments. We welcome your suggestions and feedback so that the Tax Alerts may be even more useful to you. If you have comments, or if you would require assistance, or if you would like to be included in our mailing list, please contact our Tax Knowledge Center:

- Lina Figueroa at T: 887-9458 , E: [Lina.Figueroa@pna.ph](mailto:Lina.Figueroa@pna.ph)
- Senen Quizon at T: 887-9471, E: [Senen.Quizon@pna.ph](mailto:Senen.Quizon@pna.ph)