

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

BANK BULLETIN NO. 2009-19

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 17, 2009

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 April 15, 2009:

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, 2009 up to April 15, 2009, as well as on March 28, 2009 (in lieu of April 11, 2009 which is Black Saturday):

1. All income tax returns accepted on March 28, 2009 and April 4, 2009 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, March 30, 2009 and April 6, 2009 respectively. The remittance of the tax collection and the submission of the BCS, together with the supporting tax returns, shall be in accordance with existing procedures.
2. Two or more checks 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. Out-of-District tax returns may be accepted without imposing penalties to taxpayers for wrong venue filing, provided that the AAB shall:
 - 3.1 Indicate the Revenue District Office (RDO) No. of the accepting Bank Branch in the required field of LBDES and NOT the RDO No. of the taxpayer, and
 - 3.2 Stamp the words "Out of District" on the face of the return.

4. No penalty shall be imposed on AABs for accepting Out-of-District income tax returns (BIR Forms 1700, 1701, 1701Q and 1702).
5. As stated in Bank Bulletin No. 2009-16 dated February 16, 2009, all AABs are reminded to extend banking hours up to 5:00 P.M. for the period April 1 to 15, 2009, and shall not refuse accepting tax payments from taxpayers who are already within the banks premises by the close of the said extended banking hours for the said period.
6. Use of photocopied, electronic/computer-generated BIR Forms in filing tax/information returns, payment forms, etc., in lieu of the officially printed forms, shall conform with the following provisions of Revenue Memorandum Order No. 38-99:
 - 6.1 Computer-generated BIR forms can be used in filing tax/information returns, payment forms, declaration forms, certificates, and other attachments to forms, in lieu of the officially printed BIR forms, provided that the forms are **originally filled up** and
 - 6.2 Computer-generated forms shall be of laser quality and printed in a white 8 1/4 x 13 or 8 1/4 x 11 class A (56 SM) paper stock using black ink.
7. AABs shall ensure that the returns/payment forms and/or deposit slips are machine-validated and the details of payments should be clearly imprinted in all the copies thereof.

Please be further reminded that equal treatment of filing and paying taxpayers (whether or not clients of the receiving AAB branch) shall at all times be observed.

For the guidance and strict compliance of all concerned.

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue