



Bringing In Revenues  
for Nation-building

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

24 SEP 2024

REVENUE MEMORANDUM CIRCULAR NO. 109-2024

**SUBJECT : Clarification on the Types of Checks Accepted for Payment for One-Time Transaction-Related Internal Revenue Taxes**

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

This Circular is hereby issued to clarify the types of checks accepted in payment for One-Time Transaction (ONETT) – related internal revenue taxes, pursuant to Revenue Memorandum Order (RMO) No. 49-2018, as amended.

Section II of Revenue Memorandum Circular (RMC) No. 4-2021 provides guidelines for payments of taxes through Authorized Revenue Collection Officers (RCOs), citing RMO No. 8-2009 as follows:

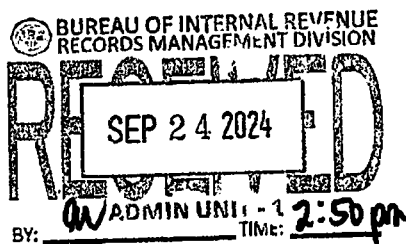
*"4. The issuance of RORs shall be limited to tax payments, in cash not exceeding the amount of twenty thousand pesos (Php 20,000.00) per return. However, there shall be no limit on the amount if payment is made thru checks.*

*The following checks should be accepted in payment for internal revenue taxes:*

- 1. Manager's or Cashier's Checks;*
- 2. Checks drawn against a joint or multiple account for the purpose of tax payment of the personal tax liability of any of the members thereof provided that the name and TIN of the paying member/s shall be indicated on the back / face of the check;*
- 3. Checks drawn against the personal account of the owner of a single proprietorship in payment of the tax liability of his/ her business;*
- 4. Checks drawn against the account of a single proprietorship in payment of the tax liability of the owner provided that the name and TIN of the owner are indicated at the face/back of the check;*
- 5. Checks issued by either of the spouses to pay their income tax liabilities."*

In relation thereto, this Office clarifies that for ONETT-related taxes, taxpayers may make payments over the counter using either cash or check at any Authorized Agents Banks (AABs) or RCOs. However, RCOs can only accept cash payments up to twenty thousand pesos (P20,000.00). For payments by check, both AABs and RCOs are directed to accept only Manager's or Cashier's Check regardless of the amount to standardize the requirements and expedite the verification processes.

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



**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

By:

**MARIDUR V. ROSARIO**  
Deputy Commissioner  
Operations Group  
Officer-in-Charge  
(per DPO No. 1273-2024)  
Date of signing: 09/24/2024

00001-23