



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

BANK BULLETIN NO. 2016-09

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 2016 Income Tax Filing Period

DATE : March 16, 2016

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, 2016:

1. Extension of banking hours for acceptance of tax payments up to 5:00 o'clock in the afternoon;
2. Opening of bank operations for two (2) Saturdays prior to April 15, 2016 (*i.e. March 19 and April 2, 2016*) pursuant to Bank Bulletin No. 2016-05 dated February 10, 2016; and
3. Opening of additional counters and assignment of additional personnel to ensure prompt servicing of all taxpayers.

Likewise, in order to streamline the 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 March 19, 2016 up to April 15, 2016:

1. All income tax returns accepted on March 19, 2016 and April 2, 2016 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 21, 2016 and April 4, 2016, respectively. The remittance of the tax collections and the submission of the BCS, together with the supporting income tax returns and attachments shall be in accordance with the existing procedures.
2. Two or more checks and/or 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 that:
 - 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 return, whether or not the taxpayer is under the jurisdiction of a regional office with Document Processing Division (DPD). Any copy 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 covered by BIR Form No. 1702, 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);
 - 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 are reminded that in the preparation of the Batch Control Sheets (BCS) using the Limited Bank Data Entry System (LBDES) for corporate income tax returns, only the form type code of 1702 should be reflected in the said report and the suffixes "RT", "EX" and "MX" must be disregarded pursuant to Bank Bulletin No. 2014-06.
5. All AABs shall ensure that the pertinent portion of the income tax returns and/or deposit slips are machine-validated and the details of tax payments should be clearly imprinted in all the copies thereof.
6. 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 income tax forms are printed in format prescribed in Revenue Memorandum Order No. 24-2013 dated September 11, 2013 [***printed in folio size bond paper (8.5" x 13") for all tax forms except for the annual income tax returns (BIR Form Nos. 1700, 1701 and 1702) which shall be printed using the A4 size bond paper (8.27" x 11.69"); portrait orientation/layout; and page set up margins shall be Left: 0.146, Right: 0.148, Top: 0.14, Bottom: 0.14 inches***].

7. All AABs are also reminded of the following Bank advisories:
 - 7.1. Bank Bulletin No. 2016-05 issued on February 10, 2016, for the extension of the banking hours up to 5:00 PM for the period April 1 to April 15, 2016. 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.
 - 7.2. Bank Bulletin No. 2015-06 issued on April 17, 2015, advising all AABs to accept all tax payments being made by the taxpayers using whether BIR official printed forms, copies of system generated Filing Reference Numbers (FRNs), photocopied/computer generated or electronically filed tax returns whether or not these are accompanied with complete attachments.
 - 7.3. 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.
8. All AABs are also reminded on the following AAB obligations provided in the Memorandum of Agreement among the AAB, the BIR and the Bureau of Treasury:
 - 8.1. Not to set up limits as to the number of tax forms and taxpayers to be serviced;
 - 8.2. Not to designate any particular hour/day for the acceptance of tax payments during the regular and/or extended banking hours; and
 - 8.3. Not to require opening of deposit/accounts as a pre-requisite in accepting tax payments.
9. Pursuant to Revenue Memorandum Circular No. 15-2014 dated March 3, 2014, all AABs are reminded that the filing anywhere of the Annual Income Tax Returns (BIR Form Nos. 1700 and 1701) as well as the payment of taxes due thereon of the following government officials and employees shall no longer be allowed:
 - 9.1. Members of the Armed Forces of the Philippines (AFP);
 - 9.2. Members of the Philippine National Police (PNP); and
 - 9.3. Public School Teachers/Professors/Instructors

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

For the guidance and strict compliance of all concerned.

(Original Signed)

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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