



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BANK BULLETIN NO. 2020-03

TO : ALL BIR AUTHORIZED AGENT BANKS

FROM : The Commissioner of Internal Revenue

SUBJECT : Implementation of Certain Policies in the Acceptance of Annual Income Tax Returns (AITR) for Calendar Year 2019 and Other Tax Returns Whose Due Dates Fall Within the Community Quarantine Period

DATE : March 23, 2020

In connection with the issuance of Revenue Memorandum Circular (RMC) No. 28-2020, all Authorized Agent Banks (AABs) shall accept payment of AITR (***BIR Form Nos. 1700, 1701, 1701A, 1701Q, 1702 RT, 1702EX, 1702MX, 1702Q***) for CY 2019 until May 15, 2020 without imposition of corresponding penalties to taxpayers.

Likewise, pursuant to RMC No. 30-2020, all AABs shall accept tax payments for tax returns (***BIR Form Nos. 2550M, 1600WP, 2550Q, 1702Q, 2000, 2000-OT, 1600, 1601C, 2200M, 1606, 1706, 1707, 1800 and 1801***) whose due dates/deadlines fall during the quarantine period within thirty (30) calendar days from the due dates/deadlines of filing/payment of said returns without imposition of corresponding penalties to taxpayers.

In view thereof, this Bulletin is issued to reiterate the relevant responsibilities of the AABs pertaining to the acceptance of AITR for Calendar Year 2019 and other tax returns whose due dates fall within the Enhanced Community Quarantine period and the corresponding payments of the taxes due thereon, as follows:

1. Accept all tax payments even **out-of-district returns**;

Encode the tax payment data using the Limited Bank Data Entry System (LBDES)/Bank System indicating the Revenue District Office (RDO) of the accepting AAB branch in the required field of the LBDES/Bank system and NOT the RDO Number of the taxpayer.


2. Accept all tax payments being made by the taxpayers using any of the following:
 - a. BIR official printed forms and copies of system-generated Filing Reference Numbers (FRNs);
 - b. Photocopies of returns/computer-generated or electronically-filed tax returns; and
 - c. Downloaded BIR Forms/tax returns originally filled out and signed by the taxpayers or his duly authorized representative.

3. Receive the income tax returns and other 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. Accordingly, in the case of corporations and other juridical persons covered by BIR Form No. 1702, stamping of "RECEIVED" shall be extended in at least two (2) additional copies of the audited financial statements, aside from those attached in the AITRs, to satisfy the requirements of the Securities and Exchange Commission (SEC);
4. Stamp "RECEIVED" the attached financial statements to the income tax returns 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 (MOA) executed between the SEC and the BIR. The other pages of the financial statements and its attachments need not anymore be stamped "RECEIVED".
5. Ensure that the pertinent portion of the income tax returns and other tax returns and/or deposit slips are machine-validated and the details of tax payments should be clearly imprinted in all copies thereof.
6. Accept payments made through checks and/or combination of cash and check/s in the payment for single tax liability, provided that the said checks are prepared in accordance with the provisions of Revenue Regulations No. 16-2002.
7. Report in the Batch Control Sheet (BCS) all tax payments accepted on March 28, 2020 and April 4, 2020 as collection for the following working day March 30, 2020 and April 6, 2020, respectively. However, the machine validation of the income tax returns in the deposit slip for the tax payment received shall be on the date of actual receipt of collection. The remittance of the tax collections and the submission of BCS, together with the supporting income tax returns and other tax returns including its attachments shall be in accordance with the existing procedures.
8. Prepare 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 Nos. 2014-06 and 2016-28.
9. Comply with the obligations provided for in the MOA executed by the AABs, the Bureau of Internal Revenue (BIR) and the Bureau of the Treasury (BTr).
10. Accept the tax payments from taxpayers who are already within the bank's premises by the close of the AAB banking hours.
11. Accept the payment of manually filed and out-of-district returns from taxpayers enrolled in the eFPS in cases of unavailability of the eFPS facility as announced by the BIR, through an advisory posted in the BIR website.

Encode the tax payment data using the Limited Bank Data Entry System (LBDES)/Bank System indicating the Revenue District Office (RDO) of the accepting AAB branch in the required field of the LBDES/Bank system and NOT the RDO Number of the taxpayer.

12. Do not impose penalties for any violations committed by the taxpayers in the filing of their tax returns and payments of internal revenue taxes, since it is the Bureau which will be the one to impose whatever appropriate penalties incident to the said violation, in accordance with existing policy.

For your guidance and strict compliance.


CAESAR R. DULAY
Commissioner of Internal Revenue
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