CLARIFICATION OF CERTAIN ISSUES ON THE FILING OF INCOME TAX RETURNS AND THE USE AND ISSUANCE OF STICK-ON LABELS

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I

Objectives

This Order is issued to clarify certain issues relative to -

a) the filing of Income Tax Returns (BIR Forms 1701-A, 1701 and 1702) and Non-Resident Citizen Income Tax Return (BIR Form 1701-C), and

b) the issuance and use of stick-on-labels on the aforesaid returns.

II
Guidelines

Section A. Place of Filing income tax returns - 1. All 1701-A and 1701-C income tax returns without cash or check payments shall be filed by the taxpayer with the appropriate Collection Officers of the Bureau of Internal Revenue in accordance with RMO 31-91[*] and 43-91. These shall cover returns which are exempt, refundable, taxable break-even (where the tax due equals the tax withheld) and taxable paid in installment where the first installment is already covered by the amount of tax withheld or to be paid fully thru Tax Debit Memo (TDM). The tax returns shall be filed with the Collection Officers of the RDO where the taxpayer has his legal residence or place of employment.

2. The 1701-A returns with tax payments shall be filed with the accredited banks under the jurisdiction of the RDO where the taxpayer has his legal residence or place of employment.

3. The 1701 and 1702 tax returns whether exempt, refundable or taxable shall still be filed with the accredited banks where the taxpayer has his legal residence or place of business.

4. 1701 C returns shall be filed as follows:

a)

For taxpayers with local addresses, the return shall be filed with the Collection Officers of the RDO where the taxpayer has his legal residence or place of business if there is no payment to be made while those with payments shall be filed with the accredited banks within the district.

b)

For taxpayers with foreign addresses, the return shall be filed with the Philippine Embassy of the country where the non-resident citizen is residing. If the taxpayer opted to file in the Philippines, the tax return shall be filed in accordance with A-1 of this Order if without cash or check payment and for those with payment, with the accredited bank nearest the National Office.

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Section B. Late/Out of District Filing of Returns - If the returns without cash or check payment are filed after due date (April 15) and/or out of district and the taxpayers concerned at the time of the filing of the returns are willing to pay the corresponding penalties, said returns shall be filed directly with the accredited banks. Otherwise, if the taxpayers do not want to pay their penalties immediately, these returns shall be filed with the appropriate Collection Officer who shall stamp on the returns "late filing" or "out of district", except for 1701, 1702 and 1702Q returns which shall be filed directly with the accredited banks which shall stamp such returns "late filing" or "out of district." The penalties shall only be imposed upon audit of the returns. However, taxpayers under the jurisdiction of split RDOs pursuant to RAO 5-93 and RAO 1-94 and who erroneously filed their tax returns/paid taxes in banks/Collection Officers using the stick on labels with the old RDO Code as Prefix to their TIN, shall be relieved from penalties for filing out of venue. The accredited banks shall continue to receive the returns of these taxpayers without being imposing penalties during the duration of the income tax filing period ending April 15, 1994.

Section C. Issuance and Use of Stick-on-Labels - 1. The affixing of pre-printed stick-on-labels to BIR Form 1701-A and 1701-C returns only is not strictly required for this filing season. The taxpayer concerned who was previously issued a TIN card but do not have any old stick-on-label shall indicate his/her TIN on the tax return and shall present the TIN card to the receiving bank/Collection Officer who shall verify and initial the TIN indicated on the return to ascertain its correctness.

2. TIN labels shall, however, be affixed to all other income tax returns, including BIR Form 1701, 1702 and 1702Q whether said returns are exempt, refundable or taxable. Since only active business taxpayers who filed ITR's in 1993 were issued computer pre-printed stick-on-labels, other business/professional taxpayers who were not issued these labels shall request for the stick-on-labels from the RDO concerned.

3. The district office shall requisition blank labels from the TIN Coordinating Section of the Information Systems Operations Service (ISOS) for the use of taxpayers who have not been issued such labels. The BIR issuing officer shall see to it that the correct TIN information is typed on the labels.

4. In extreme cases when no stick-on-label is available, the taxpayer concerned who was previously issued a TIN shall indicate his/her TIN on the tax return and shall attach a photocopy of the TIN card to the original copy of the return to be filed with the accredited bank branches.

5. Pending the cleaning-up/updating of TIN Masterfile as a result of splitting of RDO's, ISOS shall print new TIN labels where the RDO Code pursuant to RAO 5-93 shall not be indicated. However, labels which have already been printed and still bear the RDO Code prior to the split-up of RDOs pursuant to aforesaid RMO shall still be allowed to be used. The receiving bank teller/collection officer of the appropriate RDO shall make the necessary correction on the pre-printed RDO Code on the labels.

6. If the taxpayer has not been issued a TIN, the taxpayer shall apply for his/her TIN at the appropriate District Office using the prescribed TIN application form. The RDO concerned or his authorized representative upon receipt of the duly accomplished application for TIN shall mark on all copies of the return "TIN-IN-PROCESS", sign it and give one copy of the application form to the taxpayer for attachment to the original copy of the return to be filed. The RDO shall forward the original copy of the TIN application form to the ISOS within 10 days from receipt. The taxpayer shall then file the return marked "TIN-IN-PROCESS" together with a copy of the TIN application to the BIR Accredited bank/Collection Officer.

III
Repealing Clause

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This Order hereby repeals or amends accordingly all issuances or portions thereof inconsistent herewith.

IV
Effectivity

This Order shall take effect immediately.

Adopted: 17 Mar. 1994

(Sgd.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

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[*] See p. 704, National Administrative Register Vol. II No. 4.

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