

**[ BIR REVENUE MEMORANDUM ORDER NO. 13-  
2011, March 16, 2011 ]**

**AMENDING CERTAIN PROVISION OF REVENUE MEMORANDUM  
ORDER (RMO) NO. 6-2010, RELATIVE TO THE STAMPING OF  
INCOME TAX RETURNS AND THE ATTACHED AUDITED  
FINANCIAL STATEMENTS, AND THE NUMBER OF COPIES OF TAX  
RETURNS TO BE SUBMITTED AND FILED**

**I. AMENDATORY PROVISIONS**

Policy and guideline no. 1 of RMO 6-2010 is hereby amended to read as follows:

"1.All concerned Offices, including AABs, shall receive the income tax returns by stamping the official receiving seal or stamp of receipt of an internal revenue office where the said returns are filed on the space provided for in the three (3) copies of the returns.

In the case of corporations and other juridical persons, there should be stamped "RECEIVED" in at least two (2) extra copies of the audited financial statements for filing with the Securities and Exchange Commission."

**II. REPEALING CLAUSE**

All revenue issuances inconsistent herewith are hereby repealed or modified accordingly.

**IV. EFFECTIVITY**

This Order shall take effect immediately.

Adopted: 16 March 2011

(SGD.) KIM S. JACINTO-HENARES  
*Commissioner of Internal Revenue*

