

**[BIR REVENUE MEMORANDUM ORDER NO. 19-94,
March 17, 1994]**

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

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