

**[BIR REVENUE MEMORANDUM ORDER NO. 11-92,
February 24, 1992]**

**PRESCRIBING REVISED PROCEDURES ON THE APPLICATION FOR
AND ISSUANCE OF TIN OF OVERSEAS CONTRACT WORKERS AND
ON THE RECEIPT, TRANSMITTAL AND PROCESSING OF INCOME
TAX RETURNS (1701C) OF NON-RESIDENT CITIZENS.**

The following addenda/amendments to RMC No. 63-91, RMO Nos. 29-91 and 5-92 relative to the issuance of TINs to overseas contract workers and processing of 1701C tax returns are hereby prescribed:

A. The Revenue District Office (RDO) shall accept the TIN applications of returning Overseas Contract Workers (OCWs-Balik-Manggagawa) with residences within the RDO's jurisdiction upon their presentation of their overseas employment papers. The BIR counter located in POEA shall continue to accept similar TIN applications. The additional procedures prescribed in 4.3.d and 4.3.e of RMC No. 63-91 shall be followed by the RDO for these applications. (Addendum to Section 3 and 4 of RMC No. 63-91)

B. All 1701C returns without cash/check payments shall also be filed with the following Collection Officers in accordance with RMO Nos. 31-91 and 43-91:

1. For taxpayers with local addresses - with the Collection Officers of RDO where the taxpayer has his legal residence or place of business.
2. For taxpayers with foreign addresses only - with the Collection Officers in the National Office (Addendum to Paragraph A of RMO No. 5-92).

The Collection Officers shall transmit the original and triplicate copies of these 1701C returns to RISSI and to the RDO concerned respectively, following the procedures prescribed in the abovementioned RMOs.

The International Tax Affairs Division (ITAD) *does not* accept anymore 1701C returns from non-resident citizens filing their tax returns in the Philippines per RMO No. 10-91.

C. The Revenue District Office concerned shall transmit *out-of-district 1701C returns* (triplicate copies) to the following, not later than three (3) days upon receipt of such tax returns:

1. 1701C returns of taxpayers with local addresses - to the respective RDO having jurisdiction over said taxpayers.
2. 1701C returns of taxpayers with foreign addresses - to ITAD.