

**[BIR REVENUE MEMORANDUM ORDER NO. 35-91,
October 17, 1991]**

**AMENDMENTS/ADDENDA TO RMO NOS. 19-91 AND 29-91
RELATIVE TO THE RECEIPT OF TAX RETURNS AND PAYMENT OF
TAX THRU THE BANKS UNDER THE NEW PAYMENT CONTROL
SYSTEM (NPCS)**

RMO Nos. 19-91 and 29-91 dated June 10, 1991 and September 11, 1991 respectively, are hereby amended to include the following additional guidelines on the receipt of tax returns and payment of tax due in checks specifically, thru the ranks under the NPCS.

A. *BIR Form No. 2551* - Percentage Tax Return (To be Accomplished by Persons Subject to 2% Tax Under Sec. 122 of NIRC), revised October, 1991 (Annex A^{*}) shall be included among the tax returns to be filed with and paid directly to the accredited banks in places covered by payment thru the Banks System under the NPCS.

The aforesaid form was also revised to include spaces for stick-on label and carbonized portion to facilitate validation of payment by banks.

B. *Extension officers/teller booths of accredited bank branches located in the BIR offices* may accept tax returns from the following taxpayers:

<u>Extension Office/Teller Booth Location</u>	<u>Covered Taxpayers</u>
a. In the Revenue District	From taxpayers of the Office Revenue District Office (RDO) concerned only.
b. In the Regional Office	From taxpayers of the RDO housed in the Regional Office itself.
c. In the BIR National Office	From taxpayers of RDO No. 30 (North Q.C.) and 30-A (South Q.C.) only.

Aforesaid banks which shall accept tax returns from taxpayers of different RDOs shall prepare separate reports (Tax returns/ATAPs Batch Control Sheets (BCS) A/B) for each RDO concerned.

However, accredited bank branches and/or extension offices/teller booths may accept ATAPs for payment of deficiency taxes from taxpayers of different RDOs since the law does not prescribe specific venue on payment of deficiency taxes.

C. *Procedures* In accepting tax returns to be paid in checks after the accredited bank's clearing time, the following procedures shall be observed by the accredited bank branches: