REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

January 19, 2010

**REVENUE MEMORANDUM ORDER NO. 6-2010**

**Subject** : Stamping of Income Tax Returns and the Attached Audited Financial Statements, and the Number of Copies of Tax Returns to be Submitted and Filed

**To** : All Internal Revenue Officers and Others Concerned

---

## I. BACKGROUND

In one of the recent meetings with Authorized Agent Banks (AABs) it was raised that one of the problems encountered by AABs in their processing of income tax returns (ITRs) was the stamping of all the pages of the financial statements attached to a set of income tax returns and the multiple sets of ITRs being filed in the AABs causing delay in the processing of the said returns.

## II. OBJECTIVES

This Order is issued to:

1. Facilitate the receipt of ITRs including its attached financial statements;

2. Avoid the time-consuming process of stamping all the pages of documents attached to the income tax returns which results to taxpayers' long queue in the bank;

3. Maintain the number of copies of tax returns that shall be submitted at the number prescribed in the instructions in the tax returns which presently is limited to three (3) copies; and

4. Improve taxpayer service.

## II. POLICIES & GUIDELINES

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.

2. The attachments to the income tax returns shall also be received in the same manner as above, but for the attached financial statements the same shall be stamped received only on the page of the Audit Certificate. Accordingly, the other pages of the financial statements and its attachments need not anymore be stamped received.

3. Taxpayer shall only accomplish and file three (3) copies of tax returns with the AAB and/or the BIR. Any tax return in excess of three (3) shall not be received by the AAB and/or the BIR.

## III. REPEALING CLAUSE

All revenue issuances inconsistent herewith are hereby repealed or modified accordingly.

## IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
**JOEL L. TAN-TORRES**
Commissioner of Internal Revenue

A-1