REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Making the Public Know

3 February 2010

REVENUE MEMORANDUM ORDER No. 13-2010

SUBJECT : Amendment of RMO No. 6-2010 on the Stamping of Income Tax Returns and the Audited Financial Statements

TO : All Internal Revenue Officials, Employees and Others Concerned

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I. AMENDMENT TO RMO No. 6-2010

Item No. 2, Section III (Policies and Guidelines) is hereby amended to read as follows:

"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, **the Balance Sheet and the Income Statement.** Accordingly, the other pages of the financial statements and its attachments need not anymore be stamped received."

II. REPEALING CLAUSE

All Orders, memoranda and other revenue issuances which are inconsistent with this Order are hereby revoked, modified or amended accordingly.

III. EFFECTIVITY

This Order shall take effect immediately.

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

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HCO/LTB