



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

BANK BULLETIN NO. 2022-06

TO : **ALL BIR AUTHORIZED AGENT BANKS**
FROM : The Commissioner of Internal Revenue
SUBJECT : Reiteration of Relevant Policies in the Acceptance of 2021 Annual
Income Tax Return and Payment
DATE : March 8, 2022

This bulletin is issued to reiterate the relevant responsibilities of the AABs pertaining to the acceptance of annual income tax returns and payments, as follows:

1. Accept all tax payments being made by the taxpayers using any of the following:
 - a. BIR official printed forms or copies of system-generated Filing Reference Numbers (FRNs);
 - b. Photocopies of returns/computer-generated or electronically-filed tax returns; and
 - c. Downloaded Annual Income Tax Returns (AITRs) originally filled out and signed by the taxpayer or his duly authorized representative as per Bank Bulletin No. 2018-05 dated April 5, 2018.

Accept the new versions of BIR Form Nos. 1700, 1701, 1701A, 1702-RT, 1702-EX and 1702-MX for the filing of Annual Income Tax Returns.

2. Receive the income tax returns by stamping the official receiving seal on the space provided for in the three (3) copies of the return, whether or not the taxpayer is under the jurisdiction of a regional office with Document Processing Division (DPD). Any copy of the return in excess of three (3) copies shall not be stamped "RECEIVED" by the AAB. Accordingly, in the case of corporations and other juridical persons covered by BIR Form No. 1702, stamping of "RECEIVED" shall be extended in at least two (2) additional copies of the audited financial statements, aside from those attached in the AITRs, to satisfy the requirements of the Securities and Exchange Commission (SEC):
3. Stamp "RECEIVED" the attached financial statements to the income tax returns only on the page of the Audit Certificate, the Balance Sheet, and the Income Statement pursuant

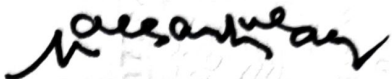
to RMO No. 13-2010 and the Memorandum of Agreement (MOA) executed between the SEC and the BIR. The other pages of the financial statements and its attachments need not anymore be stamped "RECEIVED".

4. Ensure that the pertinent portions of the income tax returns and/or deposit slips are machine-validated and the details of tax payments should be clearly imprinted in all copies thereof.
5. Accept payments made through checks (**even without the receiving AAB Branch indicated in the check**, provided that all check tax payments shall be made payable to the Bureau of Internal Revenue) and/or combination of cash and check/s in the payment for single tax liability, provided that the said checks are prepared in accordance with the requirements stated in Bank Bulletin No. 2020-19.
6. Report in the Batch Control Sheet (BCS) all income tax payments accepted on March 26, 2022 and April 02, 2022 as collection for the following working day, March 28, 2022 and April 04, 2022, respectively since. However, the machine validation of the AITR in the deposit slip for the tax payment received shall be on the date of actual receipt of collection. The remittance of the tax collections and the submission of BCS, together with the supporting income tax returns and attachments, shall be in accordance with the existing procedures.
7. Prepare the Batch Control Sheets (BCS) using the Limited Bank Data Entry System (LBDES) for corporate income tax returns, only the form type code of 1702 should be reflected in the said report and the suffixes "RT", "EX" and "MX" must be disregarded pursuant to Bank Bulletin No. 2014-06 and 2016-28.
8. Comply with the obligations provided for in the MOA executed by the AABs, the Bureau of Internal Revenue (BIR) and the Bureau of the Treasury (BTr) as provided in Bank Bulletin No. 2021-18.
9. Accept the tax payments from taxpayers who are already within the bank's premises by the close of the said extended banking hour.
10. Accept the manually filed and out-of-district returns, and corresponding payment of taxes from taxpayers enrolled in the eFPS in cases of unavailability of the eFPS facility, as announced by the BIR, through an advisory posted in the BIR website.

Encode the tax payment data using the Limited Bank Data Entry System (LBDES)/Bank system indicating the Revenue District Office (RDO) of the accepting AAB branch in the required field of the LBDES/Bank system and NOT the RDO Number of the taxpayer.

11. Do not impose penalties for any violations committed by the taxpayers in the filing of their tax returns and payments of internal revenue taxes, since it is the Bureau which will be the one to impose whatever appropriate penalties incident to the said violations, in accordance with existing policies.

For your guidance and strict compliance.



CAESAR R. DULAY
Commissioner of Internal Revenue

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