

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

March 17, 2011

**REVENUE MEMORANDUM ORDER NO. 15-2011**

**SUBJECT** : Acceptance of Out-of-District Income Tax Returns for CY 2010 filed by Certain Government Officials and Employees

**TO** : All Internal Revenue Officers, Authorized Agent Banks, and Others Concerned

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**I. OBJECTIVE** – This Order is promulgated to allow the acceptance of Out-of-District Income Tax Returns for CY 2010 timely filed by government officials and employees who, due to the peculiar nature of their work, may be assigned, transferred, detailed, seconded, or required to be physically present in other places outside the jurisdiction of the Revenue District Offices (RDOs) where they are registered.

**II. ACCEPTANCE OF OUT-OF-DISTRICT RETURNS** - The provisions of Revenue Regulations No. 13-2010 notwithstanding, all Authorized Agent Banks (AABs) and Revenue Collection Officers (RCOs) shall accept Out-of-District Income Tax Returns for CY 2010 (BIR Forms 1700 and 1701) filed on or before April 15, 2011 by the following government officials and employees:

- a) Members of the Armed Forces of the Philippines (AFP);
- b) Members of the Philippine National Police (PNP); and
- c) Public School Teachers, Professors, and Instructors.

The above taxpayers shall present their official I.D. or other proof to show that they are members of the AFP, PNP, or Public School Teachers, Professors and Instructors to the concerned AAB or RCO for verification purposes.

The Income Tax Returns for CY 2010 filed after April 15, 2011 shall, however, be filed by the above taxpayers in the RDOs where they are registered, subject to all applicable penalties.

**III. PROCEDURE** - The following procedure shall be observed in the receipt of the income tax returns and tax payments by AABs and RCOs:

**1. For returns received by AABs:**

- a) Stamp the words “Out-of-District” on the face of the tax return;
- b) Batch all Out-of-District returns received, in accordance with the existing revenue issuances, and prepare the corresponding Batch Control Sheet (BCS) -A for pick up by the representative of the RDO having jurisdiction over the collecting bank; and
- c) Indicate the RDO Number of the accepting Bank Branch in the required field of the Limited Bank Data Entry System (LBDES) and NOT the RDO Number of the taxpayer.

**2. For returns received by RCOs:**

- a) Receive Out-of-District tax returns with and without payment;
- b) Issue Revenue Official Receipts (RORs) for the tax returns with payment;
- c) Stamp the word "RECEIVED", indicate the date of receipt, and affix initial on the tax returns;
- d) Batch separately all Out-of-District tax returns with and without payment, in accordance with the existing revenue issuances, and prepare the corresponding BCS-A and BCS-B, respectively, in triplicate copies; and
- e) Forward the original and duplicate copies of BCS-A and BCS-B together with the corresponding Out-of-District tax returns and attachments to the respective Collection Section of the RDO.

**3. For returns received by the Collection Section of the RDO:**

- a) Receive the original and duplicate copies of BCS-A and BCS-B, the corresponding Out-of-District tax returns, and all the attachments from the AABs and/or RCOs;
- b) Log BCS-A and BCS-B and the corresponding tax returns in the record book of the RDO;
- c) Segregate all Out-of-District tax returns and attachments received on a per home RDO basis and prepare a transmittal list for each RDO; and
- d) Forward the transmittal list and the corresponding original and duplicate copies of all Out-of-District tax returns together with all the attachments to the proper RDO where the returns are required to be filed within five (5) calendar days from receipt thereof.

**IV. NON-IMPOSITION OF PENALTIES/SANCTIONS** - No penalties and/or sanctions shall be imposed to the above taxpayers for filing Income Tax Returns for CY 2010 (BIR Forms 1700 and 1701) and paying the tax due thereon at the wrong venue. No penalties and/or sanctions shall likewise be imposed to the AABs and RCOs for accepting the same.

**V. REPEALING CLAUSE** – All other issuances and/or portions thereof inconsistent herewith are hereby repealed or amended accordingly.

**VI. EFFECTIVITY** – This Order shall take effect immediately.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue