

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

March 9, 2009

REVENUE MEMORANDUM ORDER NO. 8-2009

Subject : Further Amending Section II of Revenue Memorandum Order (RMO) No. 32-2008 Amending Section III. (4) Policies and Guidelines of RMO No. 4-2007 Relative to the Limitation on the Acceptance of Payments of Internal Revenue Taxes Thru Revenue Collection Officers (RCOs)

To : All Internal Revenue Officers, Employees and Others Concerned

I. Objectives:

This Order is being issued to further amend Section II of RMO No. 32-2008 dated October 3, 2008 amending Section III. (4) Policies and Guidelines of RMO No. 42007 dated March 2, 2007 relative to the limitation on the acceptance of payments of internal revenue taxes in cash or in checks thru RCOs.

II. Amendatory Provisions :

Section II of RMO No. 32-2008 is hereby further amended to read as follows:

*“4. The issuance of RORs shall be limited to tax payments, in **cash** not exceeding the amount of **twenty thousand pesos (Php 20,000.00)** per return.” **However, there shall be no limit on the amount if payment is made thru checks.***

The following checks should be accepted in payment for internal revenue taxes:

- 1. Manager’s or Cashier’s Checks*
- 2. Checks drawn against a joint or multiple account for the purpose of tax payment of the personal tax liability of any of the members thereof provided that the name and TIN of the paying member/s shall be indicated on the back / face of the check;*
- 3. Checks drawn against the personal account of the owner of a single proprietorship in payment of the tax liability of his/ her business ;*
- 4. Checks drawn against the account of a single proprietorship in payment of the tax liability of the owner provided that the name and TIN of the owner are indicated at the face/back of the check;*
- 5. Checks issued by either of the spouses to pay their income tax liabilities.*

III. Repealing Clause:

This Order supersedes all revenue issuances or portions thereof inconsistent herewith.

IV. Effectivity:

This Order shall take effect immediately.

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue

J-1