

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

January 30, 2003

REVENUE MEMORANDUM CIRCULAR NO. 9-2003

SUBJECT: Prescribing the Establishment of “BIR-On-Wheels” by the Revenue District Offices, Large Taxpayers Assistance Divisions (LTAD) I & II, Large Taxpayer’s District Offices (LTDOs)–Makati and Cebu

TO : All Internal Revenue Officials and Others Concerned

In line with the Bureau of Internal Revenue’s thrust of enhancing public service by delivering fast, efficient and courteous service to the taxpaying public, you are hereby directed to establish “BIR-On-Wheels” (BOW) as follows:

A. Revenue District Offices and Large Taxpayers District Offices of Cebu and Makati:

- 1) Commercial shopping centers, malls or other establishments frequented by the public which shall be open on every weekend starting March 15, 2003 to April 15, 2003 from 11:AM to 5:00 PM,
- 2) Perimeter of the office building which shall be open on weekdays starting March 18, 2003 to April 15, 2003 from 9:00 AM to 5:00 PM

B. Large Taxpayers Assistance Division I & II:

- 1) Rm 113/114, BIR National Office Bldg. which shall be open on weekdays starting March 18, 2003 to April 15, 2003 from 9:00 AM to 5:00 PM
- 2) Rm 102, BIR National Office Bldg. which shall be open on weekdays starting March 18, 2003 to April 15, 2003 from 9:00 AM to 5:00 PM
- 3) In addition to Nos. 1 & 2 above, Large Taxpayers Assistance Divisions I & II shall provide personnel to assist large taxpayers on their respective offices upon request of taxpayer.

The “BIR-On-Wheels” shall be manned by at least two (2) Revenue Officers who will:

- 1) answer queries of taxpayers relative to **substituted-filing, VAT on professionals,. etc.** and other related tax issues;
- 2) assist taxpayers in accomplishing BIR Forms; and
- 3) receive BIR Form Nos. 1700 (**not covered or not qualified under substituted-filing**), 1701 and 1702 “No Payment” returns (Exempt, Break-even, Refundable, etc.)

The following guidelines and procedures are hereby prescribed in the acceptance and processing of the aforementioned returns:

I. VENUES:

FILER	VENUES
1. Regular Large Taxpayers	➤ LTAD I – Rm. 113/114, BIR National Office Building (NOB)
2. Large Taxpayers-Excise	➤ LTAD II – Rm. 102, BIR National Office Building (NOB)
3. Taxpayers under LTDO-Makati	➤ LTDO Makati- 5/F Atrium Bldg., Makati Ave., Makati City
4. Taxpayers under LTDO-Cebu	➤ LTDO Cebu – G/F AMWSLAI Bldg., Salinas Drive, Cebu City
5. Employees of Regular and Excise Large Taxpayers:	
a) If the employee opted to register using his employer’s office address	➤ Revenue District Office (RDO) having jurisdiction over the employer’s address; or ➤ “BIR-On-Wheels” of the RDO having physical jurisdiction over the employer’s place of business.
b) If the employee opted to register using his residence address	➤ RDO having jurisdiction over his residence; or ➤ “BIR-On-Wheels” of the RDO having jurisdiction over his residence
6. Employees of Taxpayers under LTDO- Makati and Cebu	
a) If the employee opted to register using his employer’s office address	➤ Revenue District Office (RDO) having jurisdiction over the employer’s address; or ➤ “BIR-On-Wheels” of the RDO having physical jurisdiction over the employer’s place of business.
b) If the employee opted to register using his residence address	➤ RDO having jurisdiction over his residence; or ➤ “BIR-On-Wheels” of the RDO having jurisdiction over his residence
7. All other taxpayers	➤ RDO having jurisdiction over their place of office/residence; or ➤ “BIR-On-Wheels” of the RDO having jurisdiction over their place of office/ residence

- II. Only completely accomplished BIR Form Nos. 1700 (**not covered or not qualified under substituted-filing**), 1701 and 1702 “No Payment” returns (Exempt, Break-even, Refundable, etc) shall be accepted at the BOW.

- III. All returns should be processed in accordance with the existing procedures, (RMO Nos. 55-94, 53-97, 17-99, 52-99 and 61-99) in the processing of “No Payment” returns received by Revenue Collection Officers.

All concerned are hereby enjoined to be guided accordingly and give this circular as wide a publicity as possible.

(Original Signed)
GUILLERMO L. PARAYNO, JR
Commissioner of Internal Revenue