

REVENUE MEMORANDUM ORDER NO. 38-99 issued May 4, 1999 prescribes the policies, guidelines and procedures in the use of electronic/computer-generated forms in the filing of tax/information returns, payment forms, declaration forms, certificates and attachments to BIR forms. Computer-generated BIR forms can be used in lieu of the officially printed BIR forms, provided the forms are originally filled-up; of laser quality; printed in a white 8 ¼ x 11 class A (56 GSM) paper stock using black ink and the machine validation portion is ¼ inch away from the lower edge of the paper. All Authorized Agent Banks, other collection agents and BIR offices designated to receive returns will accept duly filed computer-generated forms. Taxpayers may request for soft copies (diskette-copy) of the BIR forms by submitting to the Bureau's Taxpayer Assistance Service a written request for the same, together with a 3.5 blank diskette.