REVENUE MEMORANDUM ORDER NO. 17-99 issued March 1, 1999 prescribes the policies, guidelines and procedures on the filing of tax returns of purely compensation income earners without cash or check payments (BIR Form No. 1700) and the processing of refundable income tax returns of employees with excess withholding taxes on compensation income. All income tax returns (BIR Form 1700) of taxpayers receiving purely compensation income without cash or check payment classified as exempt, refundable or break-even tax returns, those to be covered fully with a Tax Debit Memo and taxable ITRs of taxpayers electing to pay in two (2) installments where the 1st installment is fully covered by their withholding taxes will be filed directly with the Revenue District Office (RDO) where the taxpayer is registered. BIR Form 1700 tax returns with a tax due and payable will be filed with the Accredited Agent Banks (AABs) under the jurisdiction of the RDO where the taxpayer is registered. All other tax returns, whether exempt, refundable or taxable will be filed and the tax due therein paid with the AAB where the taxpayer has his/her legal residence or place of business. When tax returns without cash or check payment are filed after due date, the RDO having jurisdiction over the taxpayer will receive the tax return, compute the corresponding penalties and request the concerned taxpayer to pay said penalties to an AAB under its jurisdiction using BIR Form 0605 (Payment Form).