REVENUE MEMORANDUM ORDER NO. 32-2000 issued August 22, 2000 prescribes the guidelines and procedures in the receiving, retrieval, processing and storage of tax returns in the Revenue District and Regional Offices. All "no payment" returns, including returns to be paid on 2nd installment, withholding tax returns covered by Tax Remittance Advice and returns paid through a Tax Debit Memo/Credit Memo shall be filed with and accepted by the concerned RDO where the taxpayer is registered. Revenue District Offices (RDOs) shall not accept no payment returns filed late but instead, these shall be filed with an Authorized Agent Bank (AAB) or Collection Officer/Deputized Municipal Treasurer (for municipalities with no AABs), for payment of necessary penalties.

The original and duplicate copies of returns/documents "with payment" from the AABs shall be picked up by the respective RDOs. The Revenue District Officers shall be responsible for monitoring and facilitating resolution of their return suspense errors. The Bank Document Analysts of the concerned RDO shall attend to the inquiries of AABs regarding the procedural and encoding errors they have committed. The Document Processing Section, on the other hand, shall be responsible for the temporary safekeeping of original returns and updating of document status in the ITS.