REVENUE MEMORANDUM ORDER No. 25-98 issued March 13, 1998 defines the policies for the amendment/clarification of RMO No. 8-98 relative to the Corporate Stock Documentary Stamp Tax (DST) Program. The deadline for the filing of BIR Form Nos. 2000 and 2000-A by existing corporations for Documentary Stamp Tax on subscribed shares of stock is extended until March 31, 1998. All existing corporations that have already paid their DST on issuances of subscribed shares of stock in full must file BIR Form No. 2000-A, together with the evidences of payment, with the Revenue District Office where the corporation is registered. In the event that none of the required evidences of payment can be submitted, the corporations may still file BIR Form 2000-A provided that a Sworn Statement attesting to the circumstances that led to the absence of any evidence of payment of DST is attached.