REVENUE MEMORANDUM ORDER NO. 4-99 issued January 8, 1999 prescribes the policies and procedures for the processing and monitoring of commercial and universal banks' tax liabilities. As a matter of policy, all types of taxes due from said banks will be paid through Electronic Fund Transfer Instruction System (EFTIS), except for Capital Gains Tax and the corresponding Documentary Stamp Tax. All tax returns will be filed at the Bureau's Large Taxpayers Division, except for Capital Gains Tax Returns and the corresponding Documentary Stamp Tax Returns. Said banks will provide the information requirements of the BIR through the Information Systems Operations Service Data Center and the Bangko Sentral ng Pilipinas.