REVENUE REGULATIONS NO. 6-98 issued July 20, 1998 amends Section 2 of Revenue Regulations No. 4-97 by providing for the recognition of checks as one of the acceptable modes of payment to facilitate payment of taxes with the BIR. To effect payment of taxes through the bank debit system or credit facility with a bank, a credit company or similar institution, the taxpayer will have to open/maintain a bank account with any Authorized Agent Bank of the BIR where he intends to file his tax return/form/declaration and pay his tax liabilities.