REVENUE MEMORANDUM ORDER No. 8-98 issued February 13, 1998 prescribes the policies, guidelines and procedures to implement the Corporate Stock and Documentary Stamp Tax (DST) Program. The filing of the Corporate Stock DST Declaration and the DST Return (BIR Form No. 2000) are required to be done by the following: a) all existing corporations when DST is still due on the subscribed share issued by the corporation; b) all new corporations; and c) all existing corporations with authorization for increased capital stock when DST is due on subscriptions made after the authorization. A surcharge equivalent to 25% of the amount due will be imposed in cases of: a) failure to file the return and pay the tax due on or before the prescribed deadline and b) failure to pay the full amount of tax shown in the required tax return. In case of willful neglect to file the required return within the period prescribed or in case a false or fraudulent return is willfully made, the penalty to be imposed will be 50% of the total amount due.