REVENUE MEMORANDUM ORDER No. 92-98 issued December 14, 1998 implements the policies, guidelines and Integrated Tax System (ITS) transition procedures for the implementation of Revenue Regulations No. 8-98. The filing of BIR Form 1706 and payment of Capital Gains Tax from the sale of real property for one-time transaction will be done at the Authorized Agent Bank (AAB) or collection agent under the jurisdiction of the Revenue District Office where the property is located. Taxpayer involving one-time transaction with no previously issued Taxpayer Identification Number (TIN) will be required to register following regular Registration System (REG) guidelines (excluding attachments such as Capture Form - Form 1925, marriage contract and the birth certificate of taxpayer's dependents) until such time that the TIN issuance with minimum requirements is in place. The concerned AABs will accept out-of-district returns for this type of transaction only.