

REVENUE MEMORANDUM CIRCULAR NO. 6-2002 issued on February 18, 2002 prescribes the establishment of Tax Filing Centers at the Revenue District Offices, Large Taxpayers Assistance Divisions I and II and Large Taxpayers District Office-Makati to receive “no payment” returns (exempt/break-even/refundable and “for second installment”). Only completely accomplished “No Payment” returns which are Exempt/Breakeven/Refundable or “For Second Installment” shall be accepted at the filing centers.