REVENUE MEMORANDUM ORDER NO. 13-2010 issued on February 4, 2010 amends Revenue Memorandum Order No. 6-2010 relative to the policies and guidelines on stamping of Income Tax Returns and the audited Financial Statements.

Item No. 2, Section III was amended to read as follows:

“2. The attachments to the income tax returns shall also be received in the same manner as above, but for the attached financial statements the same shall be stamped received only on the page of the Audit Certificate, the Balance Sheet and the Income Statement. Accordingly, the other pages of the financial statements and its attachments need not anymore be stamped received.”