REVENUE MEMORANDUM ORDER NO. 54-2010 issued on June 15, 2010 prescribes the supplemental provisions for Revenue Memorandum Order (RMO) No. 6-2010, as amended by RMO No. 13-2010, relative to the receipt and stamping of tax returns and payment forms.

The requirement for the receipt and stamping of only three (3) copies of the Income Tax Returns, as prescribed under item No. 1, Section II (Policies and Guidelines) of RMO No. 6-2010, shall also be applied to all other tax returns and payment forms, unless a lesser number of copies is prescribed.