REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

November 5, 2014

REVENUE ADMINISTRATIVE ORDER NO. 3-2014

SUBJECT : ORGANIZATION AND FUNCTIONS OF THE REGIONAL OFFICES, ITS DIVISIONS & SECTIONS AND REVENUE DISTRICT OFFICES

TO : All Internal Revenue Officials and Employees

I. OBJECTIVE:

This Order defines the organization and functions of the Regional Offices (ROs) including the Divisions and the Revenue District Offices (RDOs) under them down to section level pursuant to the Rationalization Plan under Executive Order No. 366.

II. ORGANIZATION:

The Regional Office shall be under the direct supervision of the Deputy Commissioner for Operations Group. It shall be headed by a Regional Director and shall be composed of the following divisions and RDOs with their respective sections:

A. Office of the Regional Director and Assistant Regional Director (including Client Support Unit)

B. Assessment Division
1. Assessment Programs and Performance Audit Section
2. Review and Evaluation Section
3. Tax Billing Section
4. Office Audit Section

C. Collection Division
1. Collection Programs and Performance Audit Section
2. Receivable Accounts and Collection Enforcement Section
3. Withholding Agents Monitoring Section

D. Legal Division
1. Law & Appellate Section
2. Litigation and Prosecution Section
3. Personnel Adjudication Section

E. Finance Division

1. Revenue Accounting Section
2. Disbursement Accounting Section
3. Budget Section

F. Administrative and Human Resource Management Division

1. General Services Section
2. Procurement, Property and Accountable Forms Section
3. Records Section
4. Human Resource Management Section

G. Regional Investigation Division

1. Intelligence Operations Section
2. Tax Fraud Investigation Section

H. Document Processing Division

1. Document Control Section
2. Data Capture Section
3. Suspense Resolution Management Section
4. Administrative Section

I. Revenue District Office

1. Assessment Section
2. Collection Section
3. Client Support Section
4. Compliance Section
5. Administrative Section

III. FUNCTIONS:

A. REGIONAL OFFICE

1. Administers and enforces internal revenue laws, rules and regulations, including the assessment and collection of all internal revenue taxes, charges and fees from taxpayers within the region's jurisdiction;

2. Establishes regional standards and programs to ensure proper and effective implementation of the National Office's policies and programs within the revenue region;

3. Signs/issues Letters of Authority (LAs), as well as notices and correspondences related to the examination and other enforcement activities of taxpayers within the region's jurisdiction;

4. Approves and issues the appropriate Formal Charge(s) against concerned personnel involving light offenses as defined under letter F of Rule 10, Schedule of Penalties, Revised Rules on Administrative Cases in the Civil Service (RRACS) and the Revised Code of Conduct for Bureau of Internal Revenue Officials and Employees (RCC);

5. Reviews, approves and signs Formal Charge(s) indorsed by or emanating from the Regional Investigation Division;

6. Reviews, approves and signs decisions on administrative cases emanating from the Legal Division;

7. Monitors the implementation and evaluation of the Region's human resource development and management policies and programs;

8. Monitors and oversees all phases of operations of the divisions and RDOs under its jurisdiction;

9. Coordinates with concerned Revenue Data Center and the Information Systems Group in the National Office on resolution of other IT related issues/incidents;

10. Evaluates the effectiveness of National Office's policies and programs and recommends necessary revisions to bring about improved operation and efficient service;

11. Undertakes management improvement work in the region;

12. Gathers, consolidates and processes statistical data for the Regional profile;

13. Monitors, evaluates and improves the implementation of the Region's policies and programs/activities, including those on human resource, gender policies and strategies, professional growth/advancement of employees, as well as accreditation of tax agents and practitioners;

14. Reviews and updates real property values (schedule of zonal values) on a regular basis (Executive Committee on Real Property Valuation (ECRPV) and Technical Committee on Real Property Valuation (TCRPV)) and signs resolutions in real property valuations when no available zonal valuation;

15. Monitors and oversees management of centralized returns processing in the region;

16. Reviews, revises and/or approves all reports and other actions of the divisions/district offices under the Regional Office;

17. Signs Mission Orders for Taxpayer Compliance Verification Drive (TCVD) and Surveillance;

18. Signs Subpoena Duces Tecum (SDT) unless delegated to other Regional Officials;

19. Acts/approves/disapproves recommendation by concerned offices on reports of investigation/verification, Final Assessment Notice (FAN)/Final Letter of Demand (FLN)/Final Decision on Disputed Assessment (FDDA) and Termination Letters;

20. Coordinates with proper offices in the implementation of the abovementioned functions;

21. Consolidates and/or prepares prescribed reports for submission to the offices concerned; and

22. Performs other functions as may be assigned.

Client Support Unit

1. Assists the Regional Director in the necessary linkages and coordination with other NGAs, LGUs and other government and private entities in relation with tax administration and other governance activities;

2. Monitors and evaluates implementation of taxpayer assistance programs/projects by the district offices and recommends improvements thereon;

3. Provides assistance to taxpayers for BIR eServices such as Electronic Filing and Payment System, VAT Relief/Alphalist, e-TIN and other eServices;

4. Administers the elounge facilities and provides technical support to ensure its continuous operation and availability;

5. Participates in tax information dissemination and education campaign in coordination with the district offices and other appropriate offices;

6. Coordinates with the Revenue Data Center on resolution of IT related issues/incidents as reported by the concerned RDO within the region;

7. Gathers, consolidates and processes information regarding the Regional profile such as but not limited to information relative to the number of taxpayers, number of industries and business establishments in the region;

8. Coordinates with other BIR offices and/or external offices relative to the implementation of the abovementioned functions;

9. Prepares prescribed reports for submission to the offices concerned; and

10. Performs other functions as may be assigned.

B. Assessment Division

1. Administers regional plans, activities, standards and other measures necessary to implement assessment programs prescribed by the National Office;

2. Reviews and evaluates all audit/verification reports including claims for tax credit/refund of internal revenue taxes, transfers of properties and capital gains tax cases except those involving erroneous or illegal collection of taxes whenever there are questions of law, and those involving tax fraud criminal prosecution and prepares the corresponding Pre-Assessment Notices (PAN) and Final Assessment Notices (FAN);

3. Provides liaison and coordination with other regions when investigation/audit involves assistance from district offices outside the region;

4. Conducts office audit of tax returns and investigation of protested office audit cases of taxpayers;

5. Monitors utilization of Tax Credit Certificates issued to taxpayers within the RDO's jurisdiction;

6. Coordinates with proper offices in the implementation of the abovementioned functions;

7. Prepares prescribed reports for submission to the offices concerned; and

8. Performs other functions as may be assigned.

1. Assessment Programs and Performance Audit Section

1.1. Administers, monitors and evaluates the implementation of assessment programs and recommends improvements on existing policies and procedures relative thereto;

1.2. Consolidates assessment reports and submits regional accomplishment report as required in the existing revenue issuances;

1.3. Analyzes and evaluates the data from the reports (i.e. Assessment and Accomplishment Reports) of the RDOs and prepares reports on violations disclosed;

1.4. Reviews tax credit/refund issued by the RDOs to various taxpayers/claimants; and

1.5. Performs other functions as may be assigned.

2. Review and Evaluation Section

2.1. Reviews and acts, on a selective basis, reports of investigation/verification, except those involving erroneous or illegal collection of taxes whenever there are questions of law and those involving tax fraud criminal prosecution, abatement and compromise penalties of deficiency tax assessment below Five Hundred Thousand Pesos (P500,000.00);

2.2. Reviews and acts on all letters of protests, requests for reinvestigation, requests for reconsideration and similar communications;

2.3. Prepares revised assessment notices or similar communications to taxpayers, relative to the findings during the review of the reports of the reports of investigation/verification, for the final approval of the Regional Director;

2.4. Develops, controls and checks quality of audits and reports;

2.5. Reviews and evaluates claims for tax credit/refund of internal revenue taxes, transfer of properties and capital gains tax; and

2.6. Performs other functions as may be assigned.

3. Tax Billing Section

3.1. Prepares, issues and monitors PANs, FANs, demand letters and transcripts of assessments of tax cases;

3.2. Prepares and issues Termination Letters on approved reports of investigation, for signature of the Regional Director;

3.3. Prepares and maintains a Monthly Summary of Taxes Assessed (BIR Form No. 40) in accordance with existing revenue issuances;

3.4. Prepares and updates records of every tax account assessed and demanded to indicate the status and/or whereabouts of the dockets; and

3.5. Performs other functions as may be assigned.

4. Office Audit Section

4.1. Conducts original investigation of office audit returns under its jurisdiction;

4.2. Conducts factual verification of requests for reconsideration/ reinvestigation of protested office audit cases;

4.3. Prepares corresponding report of investigation for approval of proper authorities;

4.4. Prepares and submits reports required by the National/Regional Office including correspondences related to audit, e.g. PAN, FAN, etc.;

4.5. Recommends issuance of Subpoena Duces Tecum; and

4.6. Performs other functions as may be assigned.

C. Collection Division

1. Administers regional plans, activities, standards and other measures necessary to implement the collection programs prescribed by the National office;

2. Receives dockets with approved Tax Credit Certificates (TCCs) from the Appellate Division/Replenishment Committee for the issuance of Tax Debit Memo (TDM) upon application of the taxpayer for file and future reference;

3. Monitors all matters pertaining to seized/forfeited properties within the region;

4. Enforces collection based on the final judgement on appealed cases within its jurisdiction;

5. Ensures reconciliation of regional/districts collections per BIR 1209 Reports with BTr figures;

6. Coordinates with the proper offices in the implementation of the abovementioned functions;

7. Prepares prescribed reports for submission to the offices concerned; and

8. Performs other functions as may be assigned.

1. Collection Programs and Performance Audit Section

1.1. Administers, monitors and evaluates the implementation of collection programs and recommends improvements on existing policies and procedures relative thereto;

1.2. Monitors the submission of collection reports generated by concerned offices and performs corresponding analysis of data/information contained in the reports for the purpose of evaluating the RDOs' collection performance and implementation of prescribed collection programs;

1.3. Allocates/modifies goals of RDOs under its jurisdiction;

1.4. Monitors payments thru Authorized Agent Banks (AABs) and Revenue Collection Officers (RCOs) to ensure compliance with policies and procedures;

1.5. Monitors unremitted tax collections of RCOs in coordination with RDOs and Finance Division;

1.6. Monitors the RDO's action on stop-filers/non-filers list;

1.7. Prepares and consolidates regional collection reports; and

1.8. Performs other functions as may be assigned.

2. Receivable Accounts and Collection Enforcement Section

2.1. Monitors the transmittal of dockets and collection of all receivable accounts of the region;

2.2. Maintains a record of tax liabilities for tax clearance purposes and for verification before tax credits or refunds are granted;

2.3. Issues Tax Clearance Certificates to: individuals included in the watch list submitted to the NBI after settlement of their tax liabilities; taxpayers requesting for such as a requirement by other government agencies and BIR offices; taxpayers entering into government contracts pursuant to E.O. No. 398; military personnel for promotion/confirmation of promotion; accreditation, renewal of license; bank requirements; embassy requirement; etc., and prepares monthly reports on the issuance thereof;

2.4. Evaluates offers of compromise settlement of delinquent accounts and request for abatement recommended by RDOs;

2.5. Monitors the sale/disposal of acquired assets within the region;

2.6. Monitors the redemption of dishonored checks within the region's jurisdiction;

2.7. Monitors proper recording and safeguard the taxpayers' properties forfeited by RDOs;

2.8. Ensures proper recording of delinquent accounts in GCL and its timely submission to NO; and

2.9. Performs other functions as may be assigned.

3. Withholding Agents Monitoring Section

3.1. Monitors and evaluates the implementation of the withholding tax system in the district offices to determine adherence to withholding tax rules and regulations, standards, guidelines and procedures;

3.2. Monitors withholding tax reports and analyzes data/information on withholding agents to improve voluntary compliance; and

3.3. Performs other functions as may be assigned.

D. Legal Division

1. Administers regional plans, activities, standards, and other measures necessary to implement the legal programs prescribed by the National Office;

2. Ensures the uniform application of tax laws, regulations and court decisions;

3. Recommends for the approval of the CIR or duly authorized representative, action on cases of protest involving questions of law under its jurisdiction;

4. Coordinates with the proper offices in the implementation of the abovementioned functions;

5. Prepares prescribed reports for submission to the offices concerned; and

6. Performs other functions as may be assigned.

1. Law and Appellate Section

1.1. Evaluates situations referred by district offices concerning application of a revenue ruling, technical advice or post review memorandum or an individual ruling and if appropriate, refers them to the National Office (NO);

1.2. Prepares and issues legal opinions based on established precedents as delegated by the CIR in a separate revenue issuance and elevates to the NO cases for rulings or opinions which involve national policies or where there are no established precedents;

1.3. Reviews and evaluates for the approval of the Regional Director the reports and recommendations submitted by the RDOs regarding applications for tax exemptions such as:

1.3.1. Separation benefits under Sec. 32 (B) (6) (b) of the 1997 Tax Code;
1.3.2. Cooperatives under R. A. No. 6938 as amended by R.A. 9520;
1.3.3. Request for change of accounting period (except change of accounting method) under Section 43 of the Tax Code; and
1.3.4. Other issues as may be delegated by the CIR in a separate revenue issuance;

1.4. Evaluates offers of compromise settlement of assessments involving legal issues within its jurisdiction and makes recommendations for approval of the Regional Evaluation Board;

1.5. Processes protest on RDO resolutions on claims for tax credit/refund within its jurisdiction involving erroneous or illegal collection of internal revenue taxes and protests whenever there are questions of law, for review and approval of the CIR or duly authorized representative;

1.6. Receives and evaluates evidence in support of protested tax cases/disputed assessments within its jurisdiction where issues raised involved questions of law and recommends appropriate action for the final approval of the CIR or duly authorized representative;

1.7. Assists and coordinates with the Legal Service in the National Office with respect to ruling preparation functions; and

1.8. Performs other functions as may be assigned.

2. Litigation and Prosecution Section

2.1. Represents the Bureau or its personnel in the Court of Tax Appeals, Court of Appeals and the Supreme Court as well as the lower courts and in quasi-judicial and administrative offices in the investigation, trial or hearing of internal revenue civil and criminal cases against them in connection with the lawful performance of their official functions;

2.2. Institutes civil and criminal cases/actions to effect collection of delinquent internal revenue taxes and punishment of tax violators falling within its area of jurisdiction;

2.3. Institutes civil and criminal cases/actions against persons violating the provisions of the NIRC of 1997 and other tax laws administered by the BIR relative to the implementation of the Run After Tax Evader (RATE) Program of the BIR;

2.4. Acts as government counsel in the investigation, hearing and trial of civil and criminal actions and files pleadings necessary for the prosecution of internal revenue tax cases within its area of jurisdiction;

2.5. Assists and coordinates with the Enforcement and Advocacy Service in the National Office with respect to litigation and prosecution work; and

2.6. Performs other functions as may be assigned.

3. Personnel Adjudication Section

3.1. Conducts hearing of Formal Charge(s) prepared by the Regional Investigation Division and approved by the Regional Director;

3.2. Causes the service of the approved Formal Charge(s) and other notices to respondents and/or through his/her office;

3.3. Evaluates testimonies of witnesses, as well as evidence presented during formal investigation/hearing submitted by the Regional Investigation Division acting as prosecutor, or those filed by respondent/s or his/her lawyer/s;

3.4. Conducts studies and researches and issues resolutions on all questions that may arise during formal investigation, including issues on existing jurisprudence and principles on administrative law and adjudication;

3.5. Prepares and recommends appropriate actions/decisions on administrative cases pending before it;

3.6. Serves the approved decisions/resolutions to the respondent, Regional Investigation Division, Administrative and Human Resource Management Division, Finance Division, Personnel Adjudication Division, Personnel Division and other concerned offices;

3.7. Assists the Personnel Adjudication Division of the Internal Affairs Service in the conduct of formal investigation/hearing of administrative charges formerly filed against erring regional personnel;

3.8. Conducts preliminary researches on questions of law for presentation in formal investigation/hearing;

3.9. Maintains a systematic compilation of court and administrative decisions and doctrines for reference; and

3.10. Performs other functions as may be assigned.

E. Finance Division

1. Administers regional plans, activities, standards and other measures necessary to implement the financial programs prescribed by the National Office;

2. Administers the fiscal and budgeting operations of the Regional Office;

3. Conducts internal audit of cash, property and accountable forms accountabilities of revenue personnel in the region;

4. Accounts for the revenues and income generated as well as allotments and disbursements incurred by the region;

5. Processes the issuance of Clearance of Accountable Officers;

6. Coordinates with the proper offices in the implementation of the abovementioned functions;

7. Prepares prescribed reports for submission to the offices concerned; and

8. Performs other functions as may be assigned.

1. Revenue Accounting Section

1.1. Maintains basic accounting records and books of accounts relative to income and revenues collected under the Tax Remittance Advice of the National Government Agencies (NGAs) and Direct Payment System;

1.2. Maintains accurate and updated subsidiary ledgers of accountabilities for all Revenue Collection Officers (RCOs), Administrative and Human Resource Management Division Chief, District Administrative Officers, Accountable Forms Custodians and other accountable officers;

1.3. Reviews, reconciles and verifies entries in the subsidiary ledgers of accountable officers, follows-up RCOS with detected discrepancies and required remittance if necessary;

1.4. Maintains records for dishonored checks paid thru the RCOs and the redemption/settlement of the same;

1.5. Reviews and certifies correct Monthly Statement of Collections and Deposits submitted by RDOs and certified by the Bureau of Treasury for submission to the Revenue Accounting Division;

1.6. Checks the remittances made by the RCOs as appearing in the Statement of Account Current of the Monthly Report of Collections against the validated Deposit Slips and confirm the subject deposits with the BTr;

1.7. Cross-checks the entries in the Monthly Report of Accountability for Accountable Forms submitted by RCOs against the data in the Monthly Report of Collections;

1.8. Makes proper adjustments in the Monthly Report of Collection upon receipt of the Monthly Report of Dishonored Checks and upon verification of the entries against the copy of the Treasury Debit Voucher and Notice of Dishonor;

1.9. Prepares and submits periodic Trial Balance and Supporting Financial Statements to BIR-NO, COA and other concerned agencies;

1.10. Monitors and reconciles the collection officers' tax and non-tax collections relative to the eReceipts issued with the manually issued RORs/ORs, if any, and the remittances made to the Authorized Government Depository Bank (AGDB);

1.11. Conducts regular spot checking on the remittance of collections by the collection officers to AGDB through the web-based MRCOS;

1.12. Implements the Electronic New Government Accounting System (eNGAS) for all transactions involving receipt of revenues of the region; and

1.13. Performs other functions as may be assigned.

2. Disbursement Accounting Section

2.1. Maintains basic accounting records and books of accounts on cash allocations transferred to the Region and disbursements;

2.2. Maintains records and/or subsidiary ledgers pertaining to salaries, payroll/voucher deductions, salary refunds, uncomplied/ unliquidated travels, cash advances, remittances to other government offices and private entities;

2.3. Processes, reviews and signs vouchers and payrolls of Regional and District personnel and certifies availability of funds in compliance with existing accounting and auditing rules and regulations;

2.4. Remits taxes withheld, salary deductions of Regional and District personnel for GSIS, BIR, PAG-IBIG, PHILHEALTH and other private insurance, cooperatives and associations to concerned entities;

2.5. Follows-up the liquidation of cash advances, payables and dormant accounts of Regional and District personnel;

2.6. Implements the Electronic New Government Accounting System of COA for all transactions of the region;

2.7. Implements e-FPS for all taxes withheld from employees, debtors and creditors of the region;

2.8. Acts as custodian of vouchers and supporting documents until such time that they are transferred to the Regional Auditor for post-audit and safekeeping;

2.9. Records and controls cash funds transferred from the DBM and that of the NO;

2.10. Implements the Electronic Remittance Module (ERM) of GSIS on all deductions for life and retirement contributions, government share, employee compensation, insurance premium, and all kinds of loans of personnel of the region;

2.11. Prepares and submits periodic Trial Balance and Supporting Financial Statements to BIR-NO, COA and other concerned agencies;

2.12. Attends, replies and complies the requirements stated in the Audit Observations Memorandum (AOM) issued by the COA;

2.13. Implements the year - end adjustment on the computation of employees final withholding taxes for the Year and Prepares the Annual BIR Form 2316, BIR Form 1604CF and such other reports required by the BIR;

2.14. Maintains subsidiary ledgers for individual employees as to basic salary and other benefits received and deductions made;

2.15. Maintains subsidiary ledgers of Plant Property and Equipment, Accountable Forms, Supplies and other Supplies Inventory; and

2.16. Performs other functions as may be assigned.

3. Budget Section

3.1. Prepares and submits annual budget proposal of the revenue region;

3.2. Draws, reviews and signs Obligation Requests as to the availability of allotment for expenses incurred by the Regional Office;

3.3. Records and controls allotments transferred by the DBM/BIR NO to the region;

3.4. Maintains registry of allotments and obligations for MOOE, Personal Services and Capital Outlay;

3.5. Prepares and submits budget reports to BIR-NO, COA, DBM and other concerned agencies;

3.6. Reviews Project Procurement Management Plan (PPMP) submitted by the different Divisions and Revenue District Offices of the Region to be consolidated by the Regional BAC Secretariat;

3.7. Reconciles total obligation against total disbursements per account code to establish unliquidated obligation/accounts payable; and

3.8. Performs other functions as may be assigned.

F. Administrative and Human Resource Management Division

1. Administers regional plans, activities, standards, and other measures necessary to implement the administrative programs prescribed by the National Office;

2. Develops, implements, monitors, controls and evaluates regional programs, plans, standards, guidelines and other related activities pertinent to Human Resource Management;

3. Takes necessary steps to effect transfer of titles of real properties declared forfeited in favor of the Republic of the Philippines;

4. Monitors and controls all requests for accountable forms of the region;

5. Coordinates with the proper offices in the implementation of the abovementioned functions;

6. Prepares prescribed reports for submission to the offices concerned; and

7. Performs other functions as may be assigned.

1. General Services Section

1.1. Supervises/takes charge of the general services in the region, including RDC such as security and janitorial services, mailing, printing, cleanliness and environmental sanitation of working areas, maintenance of office equipment and government vehicles & communication services (e.g. mobile phones and telephones);

1.2. Acts as disbursing officer and special collecting officer of the Region and RDC and takes charge of BAC collections;

1.3. Prepares disbursement vouchers and obligation requests with complete supporting documents for payment of the cost of publication to various publishing companies;

1.4. Takes charge of the fidelity and surety bonds in the Regional and District Offices;

1.5. Prepares required reports such as Monthly Reports of Collection and Deposit, Disbursements and Accountabilities and Report of Checks Issued and Cancelled;

1.6. Conducts physical inventory of property, plant and equipment;

1.7. Maintains the facilities in the BIR Training Centers/Rooms;

1.8. Performs other functions as may be assigned.

2. Procurement, Property and Accountable Forms Section

2.1. Supervises/takes charge of the procurement, requisition, allocation, accountability and utilization of supplies within the region;

2.2. Acts as the main support unit of the Regional Bids and Awards Committee (BAC) and the Technical Working Group (TWG);

2.3. Prepares and updates the Annual Procurement Plan (APP) for review of the BAC and approval of the Regional Director;

2.4. Organizes and makes all necessary arrangements for the BAC and TWG meetings such as pre-procurement, pre-bid conferences, receipt and opening of bids, bid evaluation and post-qualifications;

2.5. Prepares Minutes of BAC meetings and other necessary reports for signature of the BAC members, TWG, Project Proponent and Observer (if any);

2.6. Prepares BAC Resolutions and Notice of Award for signature of the BAC members and approval of the Regional Director;

2.7. Receives, evaluates and screens requisitions for the procurement of supplies, materials, equipment, furniture & fixtures, vehicles spare parts and various services based on the urgency of the request;

2.8. Prepares Request for Quotations (RFQ) for the systematic canvassing and solicitation of quotations from various suppliers/contractors and conducts actual canvass of goods and services;

2.9. Prepares Bidding Documents, Invitation to Observers/ Suppliers/Contractors/Consultants, Request for Publication and other necessary documents;

2.10. Manages the sales and distribution of Bidding Documents to interested bidders;

2.11. Advertises and/or posts bidding opportunities, including Bidding Documents, Notices of Awards, Approved Notarized Contract and Notice to Proceed;

2.12. Receives and checks completeness of bidding documents from various publishing companies;

2.13. Prepares Purchase Orders, Job Orders, Contracts, Agency Procurement Requests (APR) and Requisition for Printing and Binding (RPB), Notice of Award and Notice to Proceed and other required documents;

2.14. Receives and issues approved Purchase Orders, Job Orders, contracts, Agency Procurement Requests (APR) and Requisition for Printing and Binding (RPB), Notice of Award and Notice to Proceed to suppliers/contractors;

2.15. Undertakes actual procurement of supplies, materials, etc. from various suppliers/contractors;

2.16. Submits to COA a copy of the Notice to Proceed (NTP), approved and notarized contract together with the complete supporting documents;

2.17. Coordinates with Project Proponents/End-users & Inspection and Acceptance Committee in the conduct of actual inspection of delivered goods and services, completed infrastructure projects and consultancy services as to quantity, specifications & terms and conditions cited in the contract;

2.18. Receives and evaluates data and information justifying request for changes in the terms and conditions of the contract such as request for change order, request for extension of delivery period, need for price increases and other similar requests;

2.19. Prepares final inspection and acceptance reports for goods delivered and services rendered based on the approved contract/Job Order/Purchase Order/APR/RPB with complete supporting documents for approval of the IAC;

2.20. Keeps and maintains an up-to-date price index of all procurements and index of payments for future procurement;

2.21. Ensures that all procurements undertaken by the BIR are properly documented to provide an audit trail of the procurement process;

2.22. Takes custody of procurement documents and other records;

2.23. Creates, maintains and updates the database of suppliers, contractors and consultants;

2.24. Prepares and maintains records of Acknowledgement Receipt for Equipment (ARE) issued and requisitions for expendable supplies;

2.25. Prepares the necessary documents/requests and coordinates with the Commission on Audit (COA) regarding the use of acquired furniture and equipment that can no longer be sold despite inclusion in auctions;

2.26. Takes charge of the monitoring and distribution of acquired assets in the custody of the RDOs;

2.27. Takes charge of the requisition, distribution and safekeeping of all accountable and non-accountable forms of the region;

2.28. Disposes unserviceable furniture & fixtures, office equipment, waste materials and other properties; and

2.29. Performs other functions as may be assigned.

3. Records Section

3.1. Supervises and controls the movement of regional communications, tax returns, tax dockets and official records;

3.2. Distributes all reports, issuances, rulings and communications to various offices of the region;

3.3. Maintains a detailed record of all reports, communications and various correspondence received and released by the region;

3.4. Issues certified copies of regional tax records as requested by taxpayers;

3.5. Provides storage/warehouse for non-current records and undertakes the disposal of valueless records of the region; and

3.6. Performs other functions as may be assigned.

4. Human Resource Management Section

4.1. Identifies the human resource requirements of the Regional Office and undertakes the selection, hiring and placement of qualified applicants for positions within the coverage of the delegated and decentralized authority of the Regional Director;

4.2. Supports/assists in the conduct of pre-employment examination of applicants in the region in coordination with the Personnel Division;

4.3. Evaluates and consolidates requests for personnel movement made by other offices to the Regional Director for endorsement and approval of the Commissioner;

4.4. Updates personal and training data of the regional personnel and submits updated reports and other supporting documents to the Personnel Division and Training Delivery Division of the Human Resource Development Service (HRDS) for input in the Comprehensive Human Resource Information System (CHRIS);

4.5. Assists in the processing of application for membership in GSIS, PAG-IBIG, PHILHEALTH and other government programs for other benefits and related transactions in coordination with the Personnel Division of the HRDS;

4.6. Monitors attendance, reports habitual tardiness and absenteeism and administers leave of personnel covered within the delegated

and decentralized authority of the Regional Director including Magna Carta of Women and coordinates with the Personnel Division/HRDS all matters/transactions which are not covered by the authority of the Regional Director;

4.7. Pre-processes requests for permission to travel abroad, engage in business, practice a profession, change in personal information and other related concerns of regional personnel and coordinates with the Personnel Division of the HRDS for the finalization of all related requirements prior to the final review and approval of the Commissioner;

4.8. Ensures the effective implementation of policies, programs and guidelines in the Strategic Performance Management System (SPMS) – Office and Individual levels, and submits appraisal reports of all employees within the region;

4.9. Acts as custodian of 201 files (personnel records) of regional officials and employees;

4.10. Prepares, consolidates and transmits required reports on updated Personal Data Sheet (PDS), Statement of Assets, Liabilities and Networth (SALN), Current Personnel Strength (CPS), Summary Report of Attendance (SRA), Report on Appointment Issued (RAI), Accession/Separation Report, Scholarship & Training Programs/Study Grant Report, GAD Report, Comprehensive Drug-Free Workplace Program Report and other reportorial requirements to Offices requiring them;

4.11. Prepares and complies with the reports/data as required by the CSC/COA/ GSIS/ HDMF/ PCW/ DOF/ PHILHEALTH/ DBM/ DOF/ Training Service Providers and other government agencies;

4.12. Monitors the compliance of the Regional Offices and employees with Revenue Travel Assignment Order (RTAO) & Revenue Special Order (RSO), Memorandum Order and submits the required reports to ACIR, HRDS through the Chief, Personnel Division, BIR, N.O.;

4.13. Pre-processes the general payroll for salaries, PERA and other benefits generated by the Personnel Division as well as the supplemental payroll and obligation requests for such claims including RATA of revenue officials of the region for release through Automatic Teller Machine (ATM);

4.14. Monitors payroll all forms of salary overpayments received by the personnel of the region and effect corresponding deductions, stoppage, and suspension of salary of concerned personnel as the case may be;

4.15. Initiates marketing and recruitment of potential qualified applicants through coordination with the CSC and various schools and universities, LGUs and other government agencies;

4.16. Prepares disbursement vouchers for payment of salaries of personnel who were cancelled in the payroll due to no leave credits and no clearance;

4.17. Acts on application for retirement/death benefits, resignation and requests of personnel for transfer to other government office and submits all the required documents to the Personnel Division with the proper indorsement of the Regional Director;

4.18. Ensures the service of the Formal Charge and Preventive Suspension Orders as well as Decisions in Administrative Cases, if any, to the concerned revenue officials and employees of the region, and submits reports on the proof of service thereof to the Personnel Adjudication Division and Personnel Division through the HRDS as directed by the Regional Director;

4.19. Provides assistance in the conduct of Training Needs Assessment (TNA) to the Training Management Division to identify the competency gaps and to determine appropriate interventions;

4.20. Provides training management support in the regional level to ensure the implementation of the various training programs of the bureau;

4.21. Provides assistance/facilitation in the conduct of technical training to Regional/District personnel who require enhancement training on IT applications (i.e. MS word/excel, powerpoint presentation, etc.) Information and Communications Technology (ICT)/ICT-related trainings;

4.22. Monitors the compliance of Regional participants with Regional Revenue Special Orders (RRSOs) relative to training and submits the required reports such as Training Completion Report and Monthly Accomplishment Report to Training Delivery division (TDD);

4.23. Monitors the operations of BIR Training Centers/Rooms in Regional Office with such facility; and

4.24. Performs other functions as may be assigned.

G. Regional Investigation Division

1. Administers regional plans, activities, standards and other measures necessary to implement the tax fraud investigation and intelligence programs prescribed by the National Office;

2. Develops criminal tax cases and conducts intelligence operations to detect, prevent and neutralize individuals and organizations involved in syndicated crimes, smuggling and use of fake BIR accountable forms and other violations of the NIRC;

3. Files criminal cases against persons violating the provisions of NIRC under the Bureau's Run After Tax Evaders (RATE) Program with the local Prosecutor's Office or Department of Justice's (DOJ) National Prosecution Service;

4. Conducts or undertakes the investigation and/or recommends investigation of tax fraud cases referred by the Enforcement and Advocacy Service, Assessment Division of the Regional Office, RDO and cases initiated & developed by the Division;

5. Prepares and submits regional accomplishment report on tax fraud and administrative investigations and intelligence operations to the Office of the Deputy Commissioner, Legal Group;

6. Acts as Chairman of the Revenue Regional Inspection and Acceptance Committee;

7. Coordinates with the proper offices in the implementation of the abovementioned functions;

8. Prepares prescribed reports for submission to the offices concerned; and

9. Performs other functions as may be assigned.

1. Intelligence Operations Section

1.1. Implements policies, work programs, standards, guidelines and procedures relative to intelligence operations of suspected criminal violators of internal revenue laws and regulations within the jurisdiction of the Regional Office;

1.2. Conducts surveillance on taxpayers within the region;

1.3. Coordinates and integrates all intelligence activities of the district offices within the region;

1.4. Coordinates all intelligence operations with the proper authorities;

1.5. Monitors and infiltrates criminal and syndicated groups, as well as identified suspected personalities engaged in activities directed against the BIR;

1.6. Conducts liaison activities with other intelligence, police and investigative agencies for the conduct of arrests, raids and seizures;

1.7. Conducts the investigation of administrative cases against personnel within the region involving light offenses;

1.8. Collates and evaluates pieces of evidence gathered after the investigation, if prima facie exists, prepares the appropriate Formal Charge(s) against personnel concerned for consideration and approval of the Regional Director. If no prima facie exists, prepares a closing memorandum for consideration and approval of the Regional Director detailing therein the facts and the law upon which it is based and attaching therein pertinent records or documents;

1.9. Refers the entire docket of the administrative cases with the approved Formal Charges to the Legal Division and retains certified copies of said dockets, and acts as prosecutor in the proceedings of the said administrative cases;

1.10. Conducts the investigation of administrative cases against personnel within the region involving grave and less grave offenses and submits the reports of investigation with recommendation, together with the entire dockets to the Office of Deputy Commissioner, Legal Group; and

1.11. Performs other functions as may be assigned.

2. Tax Fraud Investigation Section

2.1. Implements policies, work programs, standards, guidelines and procedures relative to tax fraud investigations of suspected criminal violators of internal revenue laws and regulations within the jurisdiction of the regional office;

2.2. Conducts or undertakes investigation of tax fraud cases after a thorough review of evidences against taxpayers in accordance with the established policies;

2.3. Conducts factual verification of requests for reconsideration/ reinvestigation of protested cases within its jurisdiction;

2.4. Gathers, consolidates and interprets intelligence information relating to tax fraud matters from all available sources;

2.5. Supervises the safekeeping of the confidential documents of the Division and controls all data and communications received pertinent to cases handled;

2.6. Consolidates reports submitted by RDOs on the implementation of tax fraud investigation and intelligence programs for submission to the National Office; and

2.7. Performs other functions as may be assigned.

H. Document Processing Division

1. Acts as the central processing office of all tax returns and attachments received from AABs and RDOs under the jurisdiction of the revenue region;

2. Ensures proper recording and tracking of tax returns and attachments;

3. Performs Collection and Bank Reconciliation (CBR) and Returns Processing System (RPS) pre-processing on tax returns/attachments and coordinates with concerned offices for appropriate actions on procedural errors committed by AABs;

4. Encodes returns information in accordance with the requirements of the IT application system;

5. Performs error handling on suspended records/transactions based on Suspense Reports generated by the Revenue Data Center;

6. Act as document custodian of all processed tax returns/attachments;

7. Manages the achievement of set key performance indicators on returns processing for performance monitoring purposes;

8. Upholds transparency, accountability and responsibility relating to returns processing;

9. Ensures adherence of actual operations to offices' workflow as provided for in the Returns Processing Manual for the Document Processing Division (DPD);

10. Coordinates with the proper offices in the implementation of the abovementioned functions;

11. Prepares prescribed reports for submission to the offices concerned; and

12. Performs other functions as may be assigned.

1. Document Control Section

A. Receipt and Control Sub-Section

1. Receives from RDOs the original and duplicate copies of tax returns/documents filed/paid by taxpayers in AABs and RDO-RCOs;

2. Checks for completeness of physical returns/attachments per AAB/RDO per collection date against BCS-As and BCS-Bs and records the necessary information in the Documents Receiving Matrix/ logbook and/or excel spread sheet for complete inventory monitoring report;

3. Forwards original copy of BCS-A with returns/attachments to CBR Pre-processing and original copy of BCS-B with returns/attachments to RPS Pre-processing for detailed pre-processing activities;

4. Prepares the tax returns/attachments for automated Document Locator Number (DLN) imprinting by detaching and folding the primary returns from the attachments; and

5. Performs other functions as may be assigned.

B. CBR Pre- processing and Verification Sub-Section

1. Receives BCS-As with original copies of returns, and attachments from Receipt and Control Sub-Section;

2. Batches the returns by BCS as received from AABs and prepares the corresponding Batch Header Form indicating the appropriate DLN range for the particular batch;

3. Conducts online TIN verification on returns received;

4. Segregates out-of-region returns with accomplished apron sheet indicating TIN, Registered Name, Form Type and RDO Code (From-To) and forwards to Data Capture Section for indexing of selective fields to generate Out-of-Region Report from Report Services facility of DPD Backend Infrastructure System; and

5. Performs other functions as may be assigned.

C. *RPS Pre-processing Sub-Section*

1. Receives BCS-Bs with original and duplicate copies of returns and attachments from Receipt and Control Sub-Section;

2. Batches the returns by BCS as received from RDOs and prepares the corresponding Batch Header Form indicating the appropriate DLN range for the particular batch;

3. Performs detailed returns pre-processing procedures i.e. correctness of income, deductions, exemptions, tax due, etc. and accomplish "apron sheets" for returns with mandatory fields not properly filled-up ("apron sheets" are attached to the returns to prevent non-posting of records during encoding);

4. Segregates out-of-region returns with accomplished apron sheet indicating TIN, Registered Name, Form Type and RDO Code (From-To) and forwards to Data Capture Section for indexing of selective fields to generate Out-of-Region Report from Report Services facility of DPD Backend Infrastructure System;

5. Sorts, classifies, batches tax returns per form type and prepares for the required batch header forms; and

6. Performs other functions as may be assigned.

2. Data Capture Section

2.1. Sets the imprinting set-up of the scanner and encodes the DLN range of the returns intended for scanning based on the DLN assignment indicated in the batch header forms received from the Document Control Section, CBR/RPS Pre-processing Sub-Section;

2.2. Scans by batch the detached/folded primary returns using the scanner and imprints the DLN on the original copy of the returns;

2.3. Checks image quality of scanned returns/attachments i.e. blanks, white spaces, blurred or unreadable outputs and return to scanning area those documents found to have poor image quality output for repeat scanning purposes;

2.4. Attaches primary returns that were detached from attachments after quality of scanned images are assured online;

2.5. Encodes the required index fields for returns that have passed the image quality assurance;

2.6. Encodes tax returns and attachments per batch using entry fields prescribed in ITS/Document Management System;

2.7. Forwards all encoded returns to Administrative Section for temporary storage; and

2.8. Performs other functions as may be assigned.

3. Suspense Resolution Management Section

3.1. Receives Returns Suspense Report and Weekly Report/Exception Report generated by RDC;

3.2. Analyzes and resolves suspended records/transactions based on error codes;

3.3. Requests physical copy of returns from the Administrative Section or scanned/digital copy of return from the Data Capture Section, in cases when there is a need to verify pertinent return information to effect the appropriate resolution to the error code;

3.4. Coordinates with the Compliance Section of the district office the resolution of errors that require taxpayer contact; and

3.5. Performs other functions as may be assigned.

4. Administrative Section

4.1. Receives from the Data Capture Section, encoded original tax returns for temporary storage (until prescriptive period);

4.2. Arranges and stores by DLN, per RDO encoded returns in the storage for easier location/retrieval if necessary;

4.3. Retrieves from storage and photocopy the tax returns needed by other Sections/Offices concerned upon presentation of duly approved request form;

4.4. Forwards, with proper transmittal, tax returns and attachments to Administrative Division for permanent storage after lapse of the prescriptive period;

4.5. Forwards, with proper transmittal, Out-of-Region tax returns and attachments to Administrative Division for forwarding to rightful RDOs;

4.6. Acts as document and supplies custodian of the Division;

4.7. Prepares budget/annual procurement plan as required by the Regional Office;

4.8. Prepares administrative reports as required by management; and

4.9. Performs other functions as may be assigned.

I. REVENUE DISTRICT OFFICE

1. Plans and develops programs, methods and procedures necessary for the efficient and effective assessment and collection of internal revenue taxes in the RDO, in accordance with the standards and guidelines set by top management;

2. Administers and implements within the district, assessment, collection, registration, administrative and taxpayer service programs of the Bureau;

3. Administers programs, methods and procedures necessary for the efficient and effective implementation and delivery of fast, efficient and courteous frontline service to the taxpayers;

4. Establishes and maintains linkages with local chapters of business, civic, professional and religious organizations as well as print and broadcast media in the taxpayer service and information activities;

5. Coordinates with local government units/other revenue regional or district offices/offices of the government bureaus/agencies and private sector groups regarding assessment, collection and other activities undertaken by the district;

6. Supervises/undertakes audit of tax cases within the RDO's jurisdiction;

7. Approves and issues audit/verification notices and correspondences as delegated in writing by the Regional Director in order to facilitate the verification and processing of tax returns requiring the immediate issuance of tax clearance certificates;

8. Monitors and coordinates with proper offices relative to TRU/registration activities and programs;

9. Refers to Regional Investigation Division the tax cases which were discovered to have an indication of tax fraud and submits report thereon for consolidation and submission to the National Office;

10. Refers to the Legal Division the filing of criminal cases against taxpayers found to have committed tax fraud or gross violation of the Tax Code as a result of an audit/investigation;

11. Recommends modification of due date on a holiday particular to the district for approval of NO;

12. Issues Certificate of Destruction of obsolete or expired inventories;

13. Establishes zonal values of real properties within RDO's jurisdiction and recommends revision of the existing zonal values every five (5) years;

14. Supervises and monitors the activities in the e-lounge facility which performs the following functions:
    a. Provides assistance to taxpayers for BIR eServices; and
    b. Provides technical support to office automation and resolution to IT related issues/incidents raised by the Regional Office and concerned Revenue District Office;

15. Reconciles tax collection figures per BIR Form 1209 with BTr figures;

16. Ensures/monitors compliance with tax rules and regulations by all taxpayers within the district office's jurisdiction;

17. Coordinates with the proper offices in the implementation of the abovementioned functions;

18. Prepares prescribed reports for submission to the offices concerned; and

19. Performs other functions as may be assigned.

1. Assessment Section

1.1. Prepares list of taxpayers recommended for audit based on audit program prescribed by NO;

1.2. Conducts field audit investigation of tax cases;

1.3. Conducts factual verification of requests for reconsideration/ reinvestigation of protested cases within its jurisdiction;

1.4. Conducts verification of tax returns and documents of government agencies and instrumentalities, GOCC, private entities, individuals and selected taxpayers availing of tax exemptions/incentives;

1.5. Prepares and submits reports of investigation together with the corresponding dockets of taxpayers to reviewing office of the Regional Office;

1.6. Processes application for Tax Clearance Certificates/Certificates Authorizing Registration (CARs) for income tax, capital gains tax, withholding tax, value-added tax, documentary stamp tax, estate tax & donor's tax transactions;

1.7. Processes applications for Contractors' Final Payment Release Certificate within its jurisdiction for the approval and signature of authorized official;

1.8. Processes availment of tax subsidies under existing rules and regulations;

1.9. Processes applications/requests for confirmation of tax exemption and forwards report to Legal Division for appropriate action;

1.10. Processes applications to use computerized accounting system and point of sale/cash register machines for approval of authorized official;

1.11. Processes/audits all claims for tax credit/refund, except those processed by the Legal Division and prepares tax credit certificate/recommendation for refund for approval of authorized official;

1.12. Conducts verification and processes VAT refunds of foreign embassies and ADB and their qualified personnel and/or dependents;

1.13. Pre-audits Annual Information return (BIR Form No. 1604 CF and 1604 E with attachments such as Alphalist of Employees and Payees) and enforces collection of tax liabilities, if any, relative to the discrepancies determined in their returns and field verifications conducted;

1.14. Serves PAN to taxpayers/WAs for imperfect returns with discrepancies such as under remittance, under withholding, late remittance and non-compliance to year-end adjustment;

1.15. Evaluates protest letters sent by taxpayers/WAs and prepares reply for approval or disapproval of authorized official or refers to the Legal Division for action;

1.16. Processes claim for tax credit/refund on erroneously collected internal revenue taxes arising from the application of tax treaty provisions including requests for exemption;

1.17. Conducts investigation before effecting retirement of business of taxpayers who filed Notice of Dissolution/Affidavit of Permanent Closure/Death of Taxpayer or those who ceased operations;

1.18. Identifies potential tax evaders and refers their cases to proper offices for investigation and prosecution;

1.19. Conducts ocular inspection for the determination of zonal value of real property;

1.20. Evaluates and processes applications for abatement/cancellation of internal revenue tax liabilities;

1.21. Evaluates discrepancy cases arising from Tax Reconciliation System (TRS) and RELIEF (Reconciliation Listing for Enforcement) Programs and recommends for the immediate audit or investigation of potential taxpayers based on the discrepancies noted;

1.22. Recommends issuance of Subpoena Duces Tecum;

1.23. Witnesses destruction of obsolete or expired inventories and prepares corresponding reports;

1.24. Evaluates Declaration of Loss sustained from casualty or from robbery, theft or embezzlement submitted by taxpayer/s and prepares corresponding reports;

1.25. Resolves problems, issues, queries (on-line and walk-in) pertaining to the implementation of any tax related programs/ systems/processes; and

1.26. Performs other functions as may be assigned.

2. Collection Section

2.1. Monitors and supervises the collection of all internal revenue taxes within the jurisdiction of the RDO;

2.2. Reconciles payment against remittance information submitted by AAB-Br/Bank Head Office and RCOs;

2.3. Undertakes quality verification of notices, various correspondence and ITS-generated reports to be issued to AABs and RCOs;

2.4. Evaluates, acts and recommends on taxpayer's request for compromise and payment on installment basis;

2.5. Keeps and maintains history cards (BIR Form No. 27.06) to record all actions taken on each docket or case;

2.6. Analyzes dockets with delinquent accounts to determine the most effective means of collecting such delinquencies;

2.7. Issues notice of delinquency to taxpayers with pending tax liabilities;

2.8. Coordinates with pertinent government offices in gathering information on assets/properties of taxpayers with delinquent accounts;

2.9. Supervises all RCOs assigned in the different cities/municipalities under the district's jurisdiction;

2.10. Monitors cash and forms accountabilities of RCOs and acts on any discrepancies in RCOs' reports;

2.11. Encodes all payments, deposit slips and dishonored checks received from RCOs;

2.12. Issues discrepancy notice to RCOs for compliance to collection and deposit requirements;

2.13. Evaluates response and recommends cases of RCOs with discrepancies to Regional Investigation Division or Legal Division for further investigation and implementation of administrative sanctions, if necessary;

2.14. Analyzes and resolves suspended payment transactions based on reports generated/submitted by RDC;

2.15. Searches and ascertains the whereabouts of delinquent taxpayers/stop-filers falling under the district's jurisdiction, conducts ocular inspection of taxpayer's premises;

2.16. Processes requests for installment payment of tax liabilities and maintains installment plan;

2.17. Enforces collection of dishonored checks and accounts receivable/delinquent accounts;

2.18. Coordinates with other offices of the Bureau and other government entities on effective enforcement of delinquent accounts thru administrative summary remedies;

2.19. Coordinates with government agencies, National Bureau of Investigation (NBI), Securities and Exchange Commission (SEC), Land Transportation Office (LTO), Register of Deeds, Bureau of Immigration and Deportation, Intelligence offices, police agencies and others in gathering information of taxpayers with pending tax liabilities and dishonored check cases in enforcing their tax lien;

2.20. Coordinates with the Legal Division of the Region in filing criminal/civil cases against delinquent taxpayers to enforce collection of delinquent accounts;

2.21. Undertakes collection of taxes through summary remedies including issuance of collection letters, service and execution of Warrants of Distraint and Levy (WDL) and/or Garnishment and Notice of Tax Lien to taxpayers within its jurisdiction;

2.22. Recommends the lifting/cancellation of the Warrants of Distraint and Levy and/or Garnishment and Notice of Tax Lien to taxpayers within its jurisdiction;

2.23. Serves and executes writs of execution issued by the Court of Tax Appeals and other courts and submits corresponding report of the action taken thereon to the Legal Division;

2.24. Prepares and maintains an up-to-date record of district collection reports required by Regional and National Offices;

2.25. Maintains updated inventory and records of distrained, levied and seized properties of taxpayers under its jurisdiction;

2.26. Processes requests for the issuance of Tax Debit Memo;

2.27. Monitors government offices and private entities relative to their compliance to the withholding tax system;

2.28. Updates taxpayers/WAs on withholding tax information;

2.29. Prepares Authority to Cancel Assessment (ATCA) whenever an assessment is cancelled or when a previously assessed deficiency tax is reduced as a result of reinvestigation or a reconsideration requested by the taxpayer;

2.30. Refers unresolved cases to the Assessment Section for further action; and

2.31. Performs other functions as may be assigned.

3. Client Support Section

3.1. Delivers fast, efficient and courteous frontline service to the taxpayers;

3.2. Provides assistance to taxpayers in the district such as answering of queries, distributing forms and information materials such as primers, posters, streamers, circulars, instruction booklets, etc. and in preparing and filing of tax returns;

3.3. Undertakes tax information dissemination and education campaign in coordination with the Assessment Section and other appropriate offices;

3.4. Receives all kinds of applications/requests for registration, permit, certificate, information updates and TIN together with all required attachments and all formal inquiries and documents from taxpayers;

3.5. Processes application for taxpayer record update, modification of taxpayers' information, authority to print receipts and invoices, registration of books of accounts, application to use loose-leaf sales receipts and invoices and other registration requirements prescribed by regulations;

3.6. Processes applications for registration/cancellation of registration/ transfer of registration and generates corresponding certificates/notices;

3.7. Processes/generates Tax Clearance Certificates/Certificates Authorizing Registration for transfer of properties;

3.8. Distributes/issues to taxpayers all kinds of certificates/authorities and permits including stickers for cash register, TIN Cards generated by Information Systems Group (ISG), Tax Clearance Certificates/ Certificates Authorizing Registration with and without attachments;

3.9. Maintains a masterlist of all taxpayers within the RDO's jurisdiction;

3.10. Establishes an updated taxpayers' profile and information;

3.11. Conducts lecture on new registrants;

3.12. Inquires taxpayer information existence in RDC/NO and TIN Web Database;

3.13. Provides internet facility and technical support to taxpayers who are availing of e-services and other computer assisted programs;

3.14. Receives and validates Summary Lists of Sales, Purchases and Importations;

3.15. Assists and uploads Alpha Lists of Payees/Employees submitted online by taxpayers;

3.16. Receives and assists eRegistration enrolees;

3.17. Receives, assists and uploads eSales Authorized Users; and

3.18. Performs other functions as may be assigned.

4. Compliance Section

4.1. Conducts Tax Compliance Verification Drive (TCVD) mapping operations within the jurisdiction of the district to identify potential taxpayers and ascertain their compliance with the requirements of internal revenue laws and regulations, in coordination with Assessment Section;

4.2. Evaluates and analyzes stop-filers/non-filers reports received from RDCs, RCOs and other concerned offices in identifying taxpayers who failed to file the required returns on time based on Taxpayers Record Update processed under Registration System (REG);

4.3. Inspects taxpayer's premises to determine if it conforms with BIR requirements for purposes of registration;

4.4. Takes charge of the resolutions of errors requiring direct communications with the taxpayers;

4.5. Sends reminder letters to stop-filers/non-filers;

4.6. Monitors compliance of taxpayers within its jurisdiction on filing and payment requirements of the Bureau;

4.7. Reminds taxpayers of their tax payments on or before due dates;

4.8. Follows-up actions in relation to discrepancies identified from third party information – government agencies, LGUs, etc.;

4.9. Reviews the quality of registration data and processes;

4.10. Monitors the submission and compliance of SLS/P/I RELIEF data and Alpha Lists of Payees/Employees and uploading thereof to the RDC, and ensure taxpayers' compliance with other tax information requirements;

4.11. Processes applications for Authority to Release Imported Goods; and

4.12. Performs other functions as may be assigned.

5. Administrative Section

5.1. Receives, records and refers all communications to other units in the district office and disseminate all memorandum orders, circulars, regulations, etc.;

5.2. Maintains and preserves all useful records and files of the district;

5.3. Takes charge of the requisition and distribution of accountable and non-accountable forms and other office supplies;

5.4. Takes charge of the management and safekeeping of forfeited properties/acquired assets within the RDO's jurisdiction;

5.5. Processes and issues Tax Exemption Certificates required for availment of scholarship program of schools/universities/colleges;

5.6. Maintains the district's facilities;

5.7. Takes charge in the preparation of Disbursement Vouchers for payment of expenses related to office operations;

5.8. Undertakes the preparation of materials to be used in seminars, dialogues and symposia to be undertaken by the district;

5.9. Attends to all personnel matters of the district; and

5.10. Performs other functions as may be assigned.

IV. REPEALING CLAUSE:

All issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

V. EFFECTIVITY:

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

Approved:

(Original Signed)
CESAR V. PURISIMA
Secretary of Finance

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