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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

January 8, 2014

REVENUE MEMORANDUM ORDER NO. 2-2014

SUBJECT : **Amending Revenue Memorandum Order No. 11-2004, Prescribing the use of the Revised Taxpayer Type Classification, and Adopting the Latest Philippine Standard Industrial Classification (PSIC) and Philippine Standard Occupational Classification (PSOC)**

TO : **All Internal Revenue Officials, Employees and Others Concerned**

I. OBJECTIVES:

This Revenue Memorandum Order is issued to:

1. Prescribe the use of the Revised Taxpayer Type Classification.
2. Provide a standard code guide on taxpayer types to be uniformly used in all District Offices and other concerned offices to eliminate misclassification of taxpayer.
3. Generate more accurate statistics as to the active taxpayers per taxpayer type classification.
4. Provide uniform report formats of Registration Reports for a more reliable and accurate reporting of Registration Data for computerized and non-computerized RDOs.
5. Adopt and implement the latest PSIC and PSOC published by National Statistical Coordinating Board (NSCB).

II. TAXPAYER TYPE CLASSIFICATION

The following are the **updated classification of taxpayer types** with their applicable codes:

TAXPAYER TYPE CLASSIFICATION		
RMO 11-2004 (ITS)	**New Code (eTIS)**	**INDIVIDUAL (specify PSOC/PSIC)**
EO98	EO98FC	Executive Order No. 98 – Filipino Citizen

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	EO98FN	Executive Order No. 98 –Foreign National
ONETT	ONETFC	One-Time Transaction - Filipino Citizen
ONETT	ONETFN	One-Time Transaction – Foreign National
LOCAL	LOCAL	Local Employee –Compensation Income Earner Only
SINGL	SINGL	Single Proprietorship Only (Resident Citizen)
	RAEMP	Resident Alien Employee – Compensation Income Earner Only
RESAL	RASP	Resident Alien - Single Proprietorship
	RAP	Resident Alien – Professional
MIE	MIE	Marginal Income Earner
	MIXCS	Mixed Income Earner – Compensation Income Earner and Single Proprietor
	MIXCP	Mixed Income Earner – Compensation Income Earner and Professional
	MIXCSP	Mixed Income Earner - Compensation Income Earner, Single Proprietor & Professional
	PROFL	Professional – Licensed (PRC, IBP)
PROFL	PROFG	Professional – In General
	PROFSP	Professional & Single Proprietor
ESTAT	ESTAFC	Estate – Filipino Citizen
	ESTAFN	Estate – Foreign National
TRUST	TRUSFC	Trust – Filipino Citizen
	TRUSFN	Trust – Foreign National
	NRAET	Non-Resident Alien Engaged in Trade / Business

RMO 11-2004 (ITS)	New Code (eTIS)	JURIDICAL ENTITIES (specify PSIC)
PARTP	GPP	General Professional Partnership
	LMPART	Limited Partnership
	ULPART	Unlimited Partnership
	CORP	Domestic Corporation
RFCGL	RFC	Resident Foreign Corporation
ROHQ	ROHQ	Regional Operating Headquarters
JOINT	JOINT	Joint Venture
GOVTA	NGA	National Government Agency
LGU	LGU	Local Government Units
GVTCP	GOCC	Government Owned & Controlled Corporation
NONST	NONST	Non-stock Non-Profit Organizations, (e.g., Political Parties, Homeowners' Assoc., Business Leagues, etc.)
	COOP	Cooperatives
NRFC	NRFC	Non-Resident Foreign Corporation
NRFCG	NRFP	Non-Resident Foreign Partnership

III. POLICIES

1. The standard classification of taxpayer type and its corresponding code as provided under Section II of this RMO shall be uniformly used by all district office and other

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concerned offices in classifying taxpayers/new registrants and their corresponding taxes to avoid inconsistencies in the registration reports.

2. There should be **one taxpayer type CLASSIFICATION per taxpayer** by choosing the taxpayer's **main line of business/profession** as the criteria for classification. For cases with multiple line of businesses/profession, TSS is required to indicate applicable PSIC/PSOC as many as appropriate.

3. Prescribe the Revised Report format on Registration per Taxpayer Type Classification (Annex A).

4. In the case of tax type classification, the same codes shall be used for system generated report purposes. Any modification/addition in classification shall be covered by a separate RMO.

IV. EFFECTIVITY

The prescribed taxpayer type classification, PSIC and PSOC shall be an input/basis to the systems development of the Electronic Taxpayer Information System (eTIS).

This Order shall take effect upon implementation of eTIS. Pending the eTIS roll out, policies and procedures set forth under RMO 11-2004 shall still be observed in the meantime.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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