REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
Quezon City

December 11, 2005

REVENUE MEMORANDUM ORDER 9-2006

SUBJECT : PRESCRIBING THE GUIDELINES AND PROCEDURES IN THE CONDUCT OF TAX COMPLIANCE VERIFICATION DRIVE (TCVD)

TO : All Revenue Officials, Employees and Others Concerned

I. BACKGROUND

In line with the Bureau's effort to expand its tax base, enhance tax compliance and consequently boost its tax collection effort, the Commissioner spearheaded actual tax mapping activities under the Tax Compliance Verification Drive (TCVD) project pursuant to RMO 31-2003. This is aimed at establishing cordial relationship with taxpayer by giving assistance thru tax information drive and verification of taxpayer's compliance requirements during the actual visitation of taxpayer's establishment and its branches.

II. OBJECTIVES

This order is issued to:

1. Prescribe the guidelines and procedures in the tax mapping visitation activities to be undertaken by the Region as well as define duties and responsibilities relative to the conduct of Tax Compliance Verification Drive.

2. Adopt a uniform approach in the discharge of tax mapping functions to forestall inconsistencies and conflicts in the application of rules and regulations in the course of inspection of the establishments and contact with taxpayers or their representatives.

3. Emphasize the importance of courteousness, respectfulness and firmness in dealing with taxpayers and show them that a cordial relationship can be maintained between the taxpayer and the Revenue Officers.

4. Set a method of an on-the-spot determination of taxpayer compliance with, and the violation of the afore-cited requisites.

5. Provide for an immediate imposition of penalties for offenses committed in order to deter further commission thereof.

6. Maximize tax compliance thereby increasing revenue collection.

7. Prescribe the use of a mobile device as tool in order to aid the tax mapping activities of revenue officers thus, gearing towards the establishment of a TCVD database aligned with the Integrated Tax System (ITS) that shall automatically store all relevant information gathered during conduct of tax mapping operation.

III. DEFINITION OF TERMS

1. **Host RDO** – is the Revenue District Office that has jurisdiction over the specific areas chosen for visitation.

2. **Target Area** – Each Revenue District Office will survey their area of responsibility to pinpoint places with high concentration of business establishments where a large number appears to be un-registered or with very low tax compliance.

3. **Tax Mapping Kit** – documents and tools that a Mobile RO should be equipped with during TCVD and shall include the following:

    a. Mobile device, if applicable;
    b. "Ask for Receipt" poster;
    c. BIR Registration Forms;
    d. Revised Taxpayer's Guide;
    e. Apprehension Slips;
    f. Revenue Regional Special Order (RRSO) listing the participating authorized Revenue Officers;
    g. Mission Order;
    h. Taxpayer Information Sheet & Violations Checklist;
    i. Tax Mapping Sticker; and
    j. Other documents as may be required.

4. **MROS (Mobile Revenue Officers System)** – is a system aimed at providing the Revenue Officers with a wireless mobile device equipped with the facility to access the central database for recording and tracking of findings on taxpayer's compliance during the conduct of tax mapping operation.

5. **Manual TCVD** - conventional way of conducting tax mapping operation without the use of a mobile device.

IV. POLICIES

1. Each Regional Office shall be allotted an annual allocation of target visits which shall be prepared by Taxpayer Assistance Service (TAS) thru Taxpayer Service Programs and Monitoring Division (TSPMD) based on the latest number of business taxpayer.

2. This campaign will require the participation of Revenue Officers (RO) from all Revenue District Offices (RDO) of each Revenue Region (RR) who will jointly conduct tax mapping operations within specified target areas.

3. A Revenue Region Special Order (RRSO) "Annex A" shall be issued by the Regional Director enumerating the participating Revenue Officers; defining the activity/ies under the circumstances and shall likewise authorize the Host RDO to act on the reports and recommendations of all participating Revenue Officers regardless of the district offices where they are assigned. However, the team of Revenue Officers should always be headed by a Revenue Officer of the host district.

4. A Mission Order (Annex "B") shall be issued by the Regional Director authorizing specific Revenue Officers to compose the Tax Mapping Team, the area covered and the date/time of operation. One (1) Revenue Officer from the Host RDO shall be assigned in each Tax Mapping Team to sign the Taxpayer's Information Sheet (TIS) and Apprehension Slips issued to the taxpayer in the course of the tax mapping operations.

5. A Reminder Letter (Annex "D") shall be issued by the Tax Mapping Team to all business establishments being tax mapped.

6. The Revenue Officer shall report and recommend the suspension of the business operations and temporarily close the business establishment for unregistered business following procedures on existing issuances.

7. Each RDO shall prepare a map of target areas within their district and divide them into zones corresponding to the number of participating RDO to which a specified zone will be assigned to be tax mapped.

8. The Host RDO shall coordinate with the media and Local Government Officials including Local Chief of Police concerning the operational activity that will be undertaken in the area.

9. Group Supervisors shall guide and assist Revenue Officers under their supervision and shall ensure that the prescribed protocols are adhered to and observed by the ROs during the inspection and contact with taxpayers or their representatives.

10. All Revenue Officers shall always be identified by wearing his/her Official BIR ID and shall adhere with the required dress code (suggested dress code: red T-shirt with 'Tax Mapper' printed on it).
11. Payments relative to tax mapping shall be made through Authorized Agent Banks using BIR Form 0613 (Payment Form on Tax Compliance Verification Drive/Tax Mapping) "Annex E".

12. The Taxpayer's Information Sheet (TIS) shall be an Accountable Form.

13. Each Revenue Officer shall be provided with a tax mapping kit.

14. Key Performance Indicators (KPIs) shall be established based on the results of tax mapping activities conducted by each Regional Office.

15. The Commissioner or any of his authorized representatives from the National Office shall at any given time visit any tax mapping activity being conducted.

V. GUIDELINES AND PROCEDURES

V.1 MANUAL TAX COMPLIANCE VERIFICATION DRIVE (TCVD)

1. PREPARATION STAGE FOR TCVD CONDUCT

1.1 Regional Director (RD) shall:

1. Issue Revenue Region Special Order (RRSO) Annex "A", identifying all Group Supervisors and Revenue Officers who will participate in the conduct of visitation within specific areas identified by the host RDO;

2. Issue a Mission Order (Annex "B") authorizing specific Revenue Officers from different RDOs within the Region who compose the Tax Mapping Team to tax map the specified area on the specified date/time.

3. Set-up a Command Center which shall be the central base of the Tax Mapping Teams.

   3.1 The Command Center shall be equipped with the following:
   a. Set-up of computers with internet capability; and
   b. Tax Mapping Kits

   3.2 Assign official(s) who shall man the Command Center preferably from the Host RDO;

4. Conduct briefing (discussion of specific directions, tips and location of command post); issue tax mapping kit; and provide sketch/relevant data on areas to be visited together with other concerned officials.

1.2 Revenue District Office (RDO) shall:

1. Survey their area of responsibility to pin point places with high concentration of business establishments where a large number of taxpayers appear to be unregistered or with very low tax compliance;

2. Prepare a map of target areas within their district and divide them into zones corresponding to the number of participating RDOs to which a specified zone will be assigned to be tax mapped to be submitted to the Regional Director for further evaluation;

3. Gather data/information for evaluation of all taxable persons and entities within the zone assigned from the following:

   a. List of registered taxpayers from Revenue District Office records;

   b. List of persons who have secured Mayor's Permit for the current year from the Office of the Mayor;

   c. List of big landowners of the town from the Assessor's Office/Registry of Deeds;

   d. List of professionals who have secured Professional Tax Receipts (PTRs) from the Municipal Treasurer;

   e. List of persons engaged in business in the barangays from the Barangay Captains;

   f. List of stores/tenants and location map of each stores/tenants from building owners/administrators; and

   g. Such other data as may be gathered thru the Memorandum of Agreement (MOA) between the BIR and Bureau of Local Government Finance (BLGF) dated May 25, 1995.

1.3 Host Revenue District Office (Host RDO) shall:

1. Inform and coordinate with the media and Local Government Officials including Local Chief of Police, concerning the operational activity that will be undertaken in the area;

   1.1 Prepare and send letter/s to the City/Municipal Mayor, Local Chief of Police and Barangay Chairman who have jurisdiction over the area to be visited;

2. Coordinate and identify the Revenue Officers (RO) and Group Supervisors (GS) who will participate in the conduct of visitation including date/time of operation and forward the same to the Regional Director for approval and signature.

2. ACTUAL TCVD CONDUCT

2.1 General Conduct

2.1.1 Revenue Officer (RO) shall:

a. Observe the following guidelines and procedures in the actual tax mapping activities:

1. Good grooming. Ensure that he is wearing the proper attire (clean, well-pressed clothing) when visiting a business establishment.

2. Courtesy. Always begin the visitation by saying a cheerful "Good Morning!" to any employee of the establishment, and to the manager of the establishment.

3. Proper Identification. Present his/her official BIR Identification Card when visiting an establishment. The taxpayer has the right to know and to be assured that the RO is a bonafide employee of the Bureau.

4. Explain to the taxpayer the objectives of the Tax Mapping Operations as clearly and concisely as possible. Again, the taxpayer has the right to be informed of the intent of any operation of the Bureau. An informed taxpayer is usually a more cooperative taxpayer.

5. Inform the taxpayer or officer-in-charge that he/she has been authorized to conduct an inspection of the taxpayer's premises to evaluate their compliance with laws and regulations pertaining to registration, bookkeeping, use of invoices and receipts, CRM or POS, or computerized accounting, if applicable, payment of taxes and filing of tax returns.

6. Politely but firmly decline taxpayer's request not to report incidence of non-compliance in exchange for something.

7. Inform the taxpayer of the consequences of any violations observed in taxpayer's establishment and cite the necessary provisions of law, if necessary, to support the RO's statement.

8. Commend the taxpayer and encourage him/her to continue in faithfully complying with internal revenue laws if RO did not observe any incidence of non-compliance in a particular establishment.

9. Before leaving the establishment, thank the taxpayer for his/her time and encourage him/her to continue paying his/her taxes.

2.1.2 Group Supervisors shall:

a. Guide and supervise all Revenue Officers under his group; and

b. Lead the team assigned to him and ensure that the team reports all results of the mapping activity.

2.1.3 Tax Mapping Team shall:

a. Issue a "Reminder to All Business Establishments" (Annex "D") which reminder letter contains:

   1. Enumeration of what every taxpayer/business establishment is required to do;

   2. A short list of the BIR requirements prior to, during, and after the operation of a business (closure of business);

   3. Commonly filed BIR forms and the deadlines for their filing and payment of corresponding taxes due thereon;

b. Verify if the establishment is registered or not:

   1. If registered: determine if there is a need for registration up-date; verify if the Registration Fee is paid then provide taxpayer with appropriate forms and record findings in the Taxpayer's Information Sheet (TIS) {Annex "F"}; and

   2. If not registered, require the establishment and/or taxpayer to register within 24 hours then record findings in the TIS;

c. Observe and verify if the establishment maintains duly authorized Receipts or Sales/Commercial Invoices in accordance with the provisions of Sec 238 and if the same is issued in consonance with Sec 237 of the Tax Code as amended. If taxpayer is a VAT registered person, verify compliance with Sec 113 of the Tax Code and note findings in the TIS;

d. Verify if the use of CRM/POS/CAS is duly authorized and determine if there are violations in the use of CRM/POS/CAS under RR 10-99, RMO 29-2002, RR 11-2004 and RMO 10-2005 and note findings in the TIS;

e. Verify if the establishment is maintaining duly authorized books of accounts and recorded transactions are updated as required by Revenue Regulation V-1 as amended (Bookkeeping Regulations) and note findings in the TIS;

f. If warranted, issue an Apprehension Slip (Annex "C") to the taxpayer for offenses penalized relative to unauthorized use and issuance of receipt, sales and

commercial invoices and unauthorized use of CRM/POS/CAS.

In the apprehension of sales or commercial invoices and/or receipts and books of accounts, the Tax Mapping Team shall:

1. Inform the taxpayer of the violation committed and basis for apprehension;

2. Issue Apprehension Slip (Annex "C") signed by the Revenue District Officer and noted by the Group Supervisor;

3. Take physical possession of unauthorized books of accounts, commercial invoices and/or receipts, invoice or receipt with material discrepancies between original and duplicate copies, or identical sets of invoices or receipts even if duly registered.

4. issue Bureau Printed Receipts (BPR), [polices and procedures of which shall be covered in another RMO] to taxpayers who were found to be using unregistered or unauthorized invoices or receipts including those with unregistered or unauthorized CRM or POS. The BPR shall be used for at least one month; Provided, that in case of CRM/POS users where use of BPRs will result to slow down of their business operation, continued use of their CRM/POS may be allowed as long as they adhere to the following conditions:

    4.1 Agree to immediately pay the penalties under RMO 1-90, as amended by RMO 56-2000;

    4.2 Allow Revenue Officer/s to undertake surveillance on the use of the machine/s for one (1) month;

    4.3 Register the machine immediately

In the apprehension of CRM/POS, the Tax Mapping team shall:

1. Inform the taxpayer of the violation committed and basis for apprehension;

2. Issue Apprehension slip (Annex "C") signed by the Revenue Officer and noted by the Group Supervisor;

3. Seal the CRM/POS with tape to be witnessed and signed by the taxpayer or taxpayer's representative, the Revenue Officer and the Group Supervisor or another Revenue Officer in the absence of the Group Supervisor. All signatories must print their names below their respective signatures. Photographs or video tape of this event shall be taken as evidence and for the protection of the apprehending RO;

4. Bring apprehended CRM/POS to assigned vehicle for that purpose for delivery to custodian in the office of the Regional Director.

g. List down all violations in Violations Checklist (Annex "G") and accomplish TIS (Annex "F") in duplicate, one copy of each to be given to the taxpayer who shall be required to acknowledge receipt thereof and the other copy to be attached to the List of Taxpayers Visited/Apprehended under Tax Mapping Operation (Annex "H") to be submitted to the Host RDO;

h. Before leaving the tax mapped establishment, the Tax Mapping Team shall post a sticker (Annex "P") as proof that the establishment has been tax mapped with color coding scheme as follows:

1. 1st Visit - Yellow
2. 2nd Visit - Red
3. 3rd Visit - Green

3. POST TCVD CONDUCT

3.1 Tax Mapping Team shall:

3.1.1 Prepare and submit reports on the results of Tax Mapping Operations [List of Taxpayers Visited/Apprehended under Tax Mapping Operation (Annex "H") and List and Status of Unregistered Taxpayers discovered thru Tax Mapping Operation (Annex "I")] together with TIS and Apprehension Slips attached thereto, to the Taxpayer Service Section {TSS} of the Host RDO for appropriate action;

3.2 Host RDO shall:

3.2.1 Taxpayer Service Section (TSS) shall:

a. Receive reports on the results of Tax Mapping Operations together with TIS and Apprehension Slips from the Tax Mappings Teams who conducted the operation;

b. Collate findings for basis of actions to be taken;

c. Forward those taxpayers who had been issued Violations Checklist (Annex "G") and/or Apprehension Slip (Annex "C") to the Assessment Unit for evaluation;

d. Submit to the Taxpayer Assistance Unit (TAU) of the Regional Office for review and consolidation the following reports:

d.1 List of Taxpayers Visited/Apprehended under Tax Mapping Operation (Annex "H");

d.2 List and Status of Unregistered Taxpayers Discovered thru Tax Mapping Operation (Annex "I");

d.3 List of Taxpayers Visited with Violation (Annex "J");

d.4 Report of Collections from Tax Mapping Operation (Annex "K");

d.5 List of Taxpayers' Visited whose Cases were Filed in Court (Annex "L"); and

3.2.2 Assessment Unit shall:

a. Receive from the Taxpayer Service Section those taxpayers who have been issued Violations Checklist and/or Apprehension Slips and evaluate explanation thereof;

b. Forward to Revenue Officer concerned for issuance of Second Opportunity Notice (SON), if necessary, after evaluation of those taxpayers who have been issued Violations Checklists and/or Apprehension Slips;

c. Receive report of findings from Revenue Officers then forward the docket/case to the Legal Division recommending that appropriate civil/criminal action be

initiated if taxpayer fails or refuses to respond to the Last Opportunity Notice (LON).

3.2.3 Revenue Officer (RO) shall:

a. Prepare and serve Second Opportunity Notice (SON), {Annex "N"} if the taxpayer failed to settle the penalty or to explain the reasons why no penalty should be imposed, within five (5) days from the receipt of the letter;

b. In the event that the taxpayer fails or refuses to respond to the follow-up letter (SON) or if as a result of preliminary conference it was determined that the explanation of the taxpayer is without any factual or legal basis, prepare and serve Last Opportunity Notice (LON) {Annex "O"} after the lapse of the five-day period from the date the SON was served to the taxpayer;

c. Prepare and submit a report of findings, together with the whole docket of the case and a copy of the letter bearing the acknowledgement of receipt by the taxpayer concerned, to the Assessment Unit within one (1) day following the date of service of LON.

3.3 Legal Division shall:

3.3.1 Receive docket/case of taxpayers from the Assessment Unit of the Host RDO within two (2) days following the expiration of the five-day period granted to the taxpayer together with the report of findings of the RO and a copy of the letter bearing the acknowledgement of receipt by the taxpayer;

3.3.2 If the taxpayer pays, return the docket to the RDO within two (2) days for evaluation and transmittal to the Regional Evaluation Committee (REC), if proper;

3.3.3 If the taxpayer fails or refuses to pay the suggested compromise penalty:

a. Prepare Complaint based on the report of the Revenue Officer;

b. Forward the prepared Complaint to the Regional Director for his approval and signature;

c. File the Complaint together with the whole docket of the case to the Prosecutor's Office;

3.4 Tax Assistance Unit shall:

3.4.1 Receive reports from Host RDOs regarding unusual events and incidents in the conduct of TCVD that would require major policy decision;

3.4.2 Consolidate reports on number one (1) above and submit to Taxpayer Assistance Service (TAS) thru Taxpayer Service Programs & Monitoring Division (TSPMD) for evaluation; and

3.4.3 Review, consolidate and submit to Taxpayer Assistance Service (TAS) thru Taxpayer Service Programs and Monitoring Division (TSPMD) at tspmd_tas@bir.gov.ph within 20 days after the end of the Tax Mapping Operation the following reports:

a. List of Taxpayers Visited/Apprehended under Tax Mapping Operation (Annex "H");

b. List and Status of Unregistered Taxpayers Discovered thru Tax Mapping Operation (Annex "I");

c. List of Taxpayers Visited with Violation (Annex "J");

d. Report of Collections from Tax Mapping Operation (Annex "K");

e. List of Taxpayers' Visited whose Cases were Filed in Court (Annex "L"); and

f. Summary of TCVD Report for the Month (Annex "M").

V.2 TAX COMPLIANCE VERIFICATION DRIVE (TCVD) THROUGH THE USE OF MOBILE REVENUE OFFICERS SYSTEM (MROS)

1. Policies on the use of MROS

a. The Tax Mapping Team shall conduct Tax Compliance Verification Drive through the aid of a mobile device;

b. The Tax Mapping Team shall be provided with one (1) mobile device for every team which shall be the responsibility of the Group Supervisor;

c. The mobile device shall serve as aid for the tax mapping team in verifying taxpayer's TIN (if registered in ITS) and encoding the results of tax mapping details as well as other related information by accessing the Taxpayers' Information Sheet (TIS), Violations, Authority to Print (ATP) & other modules available to RO (refer to MROS User's Guide).

d. The tax mapping team shall encode details of tax mapping through the use of the mobile device, however they shall still be required to fill-up Taxpayers' Information Sheet (TIS) manually in duplicate to be signed by the taxpayer/representative and the Revenue Officer/Group Supervisor who conducted the tax mapping, duplicate copy to be given to the taxpayer/representative;

e. The following are the available features of the Mobile Revenue Officers System (MROS):

e.1 **E-mail** – this facility enables the Revenue Officers to communicate through the wireless access and sending of corporate e-mail from anywhere and anytime.

e.2 **TIN Verification** – this module covers inquiries of Tax Identification Number of an individual or company.

e.3 **Taxpayer Information Sheet (TIS)** – caters to both inquiry & data entry through the following options:

1. **Create TIS** – creates a TIS record of a visited establishment by filling up all pertinent taxpayer details.

2. **TIS View History** – views the details of already committed TIS records on the database.

e.4 **Violations** – covers the detailed listing of violations per TIS record through selection of corresponding violation in the list and number of the offense made and finally the computation of the total value of the amount of penalties incurred.

e.5 **Authority to Print** – covers inquiries of registered ATP (Authority to Print) through search by Outbound Correspondence Number (OCN).

e.6 **Cash Register Machine/Point of Sales (CRM/POS)** – covers verification, capture and retrieval of relevant CRM/POS information.

e.7 **E-registration** – emulates the behavior of the existing TIN on The Web. This module covers verification of valid TIN on the database and enables the RO to issue TIN.

e.8 **Case Monitoring System (CMS)** – this covers verification of list of open cases of a taxpayer for a given date range.

e.9 **Collection & Bank Reconciliation (CBR)** – this module covers verification of list of payments made by a taxpayer by return periods and/or form type.

e.10 **Reports** – this module enables the RO to generate various reports based on the results of Tax Mapping Operation.

e.11 Other functionalities as may be available upon identification.

f. There shall be two modes of saving a TIS record using MROS:

f.1 **Save Draft** - keeps the record in the device (to the server of the mobile device) to allow further editing;

f.2 **Save and Commit** - keeps the record by transmitting it directly to the main TCVD server (National Office).

g. Only the Regional Directors, Assistant Commissioners, Deputy Commissioners and Commissioner of Internal Revenue shall have the access to edit committed TIS records;

h. ATP records shall follow existing procedures in the purging of records in ITS;

i. Group Supervisors and Revenue Officers shall be given a maximum of five (5) working days to encode the Taxpayer Information Sheet (TIS)/Violations Checklist for all the establishments visited after a Tax Mapping Operation;

j. For every TIS/Violations Checklist encoded for the day, ROs shall ensure that all details have been filled up completely and accurately. All uncommitted records (those that were made under the Save Draft Option) shall automatically be committed at 11:59 P.M. of the same day;

k. A Mobile Revenue Officers System (MROS) Memorandum {Annex "Q"} for corrections on previously encoded results of Tax Mapping Operation (accompanied by reasonable justification/s) shall be filled up by Group Supervisors/Revenue Officers addressed to their respective Regional Directors copy furnished the office of the Assistant Commissioner – Information Systems Development Service for review and edit purposes;

l. All transactions made by the RO who logged in the BIR application shall be his accountability. Logs can be verified anytime. Sharing of password is strictly prohibited;

m. ATP, CMS and CBR Modules shall be made available anytime except when database batching occurs. The message "*Database is currently batching*" shall be displayed during these times;

n. In the ATP verification module, the search parameters shall be as follows:

RDC	Codes
QCY	Starts with 4AU + 10 digit sequence number
RR7	Starts with 3AU + 10 digit sequence number
CEBU	Starts with 2AU + 10 digit sequence number
MAKATI	Starts with 9AU + 10 digit sequence number
MANILA	Starts with 1AU + 10 digit sequence number
LTD	Starts with 8AU + 10 digit sequence number

o. In case of technical difficulties or Over-the-Air (OTA) installations for MROS, all mobile device users shall be notified through e-mail, the server downtime (specifying the date, time and reason);

p. In the E-registration module, an e-mail shall be sent to the mobile user indicating the successful or unsuccessful registrants after seeing the message "Application is successfully submitted."

q. The official standard format for permit numbers to be used for all Cash Register Machine (CRM)/Point of Sale (POS) shall be **MMYY-RDO#-5 digit Sequential Number-Branch Code** (Refer to RMO 29-2002).

r. Different access levels to various modules of the BIR application shall be given to the Commissioner, Deputy Commissioners, Assistant Commissioners, Directors, Assistant Directors, Revenue District Officers, Assistant Revenue District Officers, Group Supervisors, and Revenue Officers.

2. Procedures

Refer to the procedures and guidelines under **V.1 (1-3)**. However, in the actual conduct of TCVD, the Tax Mapping Team shall refer to the **User's Guide for Mobile Revenue Officers System (MROS)** (posted in the BIR website) for procedures requiring the use of the mobile device. User's Guide for MROS contains instructions on the use of the mobile device and how to navigate BIR applications using the device.

VI. TAXPAYER SERVICE PROGRAMS AND MONITORING DIVISION (TSPMD)

1. Receive reports from Tax Assistance Unit for possible enhancement of procedures and for the following Key Performance Indicators (KPIs):

1. $\frac{\text{Actual Visited (registered)}}{\text{Target Visited (registered)}}$

2. $\frac{\text{New Registrants based on Tax Mapping}}{\text{Unregistered Taxpayers based on Tax Mapping}}$

3. $\frac{\text{Actual Collection from Tax Mapping}}{\text{Estimated Collection from Penalties based on Tax Mapping}}$

4. Number of Cases Filed in Court
Number of Taxpayers w/ Violation who did not Settle Corresponding Penalties

5. Number of Taxpayers Encoded (TIS Module)
Actual No. of TP Visited

6. No. of Days (5 Days) Allotted to Encode All Taxpayers Visited
No. of Days Utilized to Encode Actual No. of Taxpayers Visited

2. Evaluate reports submitted by TAU of Region for monitoring of KPIs.

3. Report to Management Committee (MANCOM) through Assistant Commissioner – Taxpayer Assistance Service (ACIR-TAS) results of KPIs.

VII. REPEALING CLAUSE

All revenue issuances and/or portion/s thereof inconsistent herewith are hereby repealed, amended and/or modified accordingly.

VIII. EFFECTIVITY

This order takes effect immediately.

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue

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