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

November 25, 2003

REVENUE MEMORANDUM ORDER NO. 11-2004

SUBJECT : Guidelines and Procedures in the Generation and Preparation of TAS Reports 007 and 008 adopting the Taxpayer Type and Tax Type Codes as herein prescribed.

TO : All Internal Revenue Officials, Employees and Others Concerned

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I. OBJECTIVES:

This Revenue Memorandum Order is issued to:

1. Provide a standard Integrated Tax System (ITS) Codes guide on taxpayer types and tax types to be uniformly used in all District Offices and other concerned offices to eliminate misclassification of taxpayer.
2. Establish policies and procedures on ITS generated registration reports and validation thereof.
3. Provide uniform report formats of Registration Reports for a more reliable and accurate reporting of Registration Data for computerized and non-computerized RDOs.

II. TAXPAYER TYPE CLASSIFICATION

The following are the classification of taxpayer types, their applicable codes which shall be used and uniformly implemented in all Revenue District Offices and other concerned offices:

ITS CODE	DOMESTIC CORPORATIONS
CORPN	Taxable Private Corporation in General
GVTCP	Government Owned and Controlled Corporation
GPART	Taxable Partnership
INSNL	Insurance Company Non-Life

INSLF	Insurance Company Life
INSML	Insurance Company Mutual-Life (Domestic Corporation)
EDUCN	Proprietary Educational Institution
NONHP	Non Profit Hospitals
ROHQ	Regional Operating Head quarters
FCDU	Foreign Currency Deposit Unit (FCDU)
JOINT	Joint Venture Exempt from Income Tax
PARTP	General Professional Partnership
NONED	Non-stock non-profit Educational Institution
NONST	Non-stock non-profit organizations
LGU	Local Government Units
GOVTA	National Government Agency
RFCIC	International Carrier
RFOBU	Offshore Banking Unit (OBU)
RFCDU	Foreign Currency Deposit Unit
REPRO	Representative Office
RFCML	Mutual Life Insurance Companies (Resident Foreign Corporation)
RFCGL	Resident Foreign Corporation
NRFCG	Non-Resident Foreign Partnership
NRFIC	Non-Resident International Carrier
NRFML	Non-Resident Mutual Life
NRFC	Non-Resident Foreign Corporation
LOCAL	Local Employee
SINGL	Single Proprietorship (Business-Filipino Citizen)
RESAL	Single Proprietorship (Business-Resident Alien)

PROFL	Professional
OCWNR	OFW/ Non Resident Citizen
ESTAT	Estate
TRUST	Trust
MIE	Marginal Income Earner
ONETT	One Time Transactions Earner
EO98	Executive Order No. 98

III. TAX TYPE CLASSIFICATION

The following are tax type classification which shall be uniformly used by all Revenue District Offices and Revenue Data Centers:

ITS CODE	BIR FORM NO.	CLASSIFICATION OF TAX TYPE
WG	1600	Withholding Tax – VAT & Other Percentage Taxes
WW	1600WP	Withholding Tax – Percentage Tax on Winnings and Prizes
WC	1601C	Withholding Tax – Compensation
WE	1601E	Withholding Tax – Expanded/Others
WF	1601F	Withholding Tax – Final
WB	1602	Withholding Tax – Final (on interest paid on deposits, yield on deposit substitutes, interest, etc.)
WR	1603	Withholding Tax – Fringe Benefits
WO	1606	Withholding Tax – Others (One Time Transaction not subject to Capital Gains Tax)
IT	1700, 1701, 1701Q, 1702, 1702Q, 1703	Income Tax
IE	1704, 2111	Improperly Accumulated Earnings Tax

CG	1706	Capital Gains Tax – Real Property (Final Withholding)
CS	1707, 1707A	Capital Gains Tax – Stocks
DN	1800	Donors Tax
ES	1801	Estate Tax
DS	2000	Documentary Stamp Tax – Regular
DO	2000OT	Documentary Stamp Tax – ONETT
AP	2111	Accrued Penalties
XA	2200A	Excise – Alcohol Products
XG	2200AN	Excise – Automobiles & Non-Essentials
XM	2200M	Excise – Mineral Products
XP	2200P	Excise – Petroleum Products
XT	2200T	Excise – Tobacco Products
XF	2200T	Tobacco/Inspection & Monitoring Fees
VT	2550M 2550Q	Value Added Tax (Monthly) Value Added Tax (Quarterly)
PM	2551M	Percentage Tax – Monthly
PT	2551Q	Percentage Tax – Quarterly
ST	2552	Percentage Tax – Stocks
SL	2553	Percentage Tax - Special Laws
SO	2553	Percentage Tax – Stocks Initial Public Offering (IPO)
MC	0605	Miscellaneous Tax
QP	0605	Qualifying Fees – PAGCOR
RF	0605	Registration Fee
TR	0605	Travel Tax – PTA

ET	0605	Energy Tax
NT	1702,1702Q	Not Taxable (Tax type for those EO 98 registrants)
FP	0613	Fines & Penalties

IV. POLICIES

1. All RDOs (computerized and non-computerized) shall submit the following TAS reports to Taxpayer Service Program and Monitoring Division (TSPMD) not later than the 10th day of the following month

   - 007 – Report on Registration by Taxpayer Type
   - 008 – Report on Registration by Tax Type

   (Computerized RDOs and non-computerized RDOs with e-mail facility shall submit the aforementioned reports via bureau's e-mail facility.)

2. To avoid inconsistencies in the registration reports, the standard classification of taxpayer type and tax type and its corresponding Integrated Tax System (ITS) Code as provided under Sections II and III of this RMO shall be uniformly used by all concerned offices in classifying taxpayers/new registrants and their corresponding taxes.

3. The Revenue District Officers of computerized RDOs shall analyze and validate the system generated TAS Reports No. 007 and 008 and coordinate with the concerned RDC on any discrepancy.

4. Any additional classification on taxpayer type and tax type shall be officially circularized through revenue issuance.

5. Taxpayer Assistance Service (TAS) thru Taxpayer Service Programs and Monitoring Division (TSPMD) shall monitor and consolidate all registration reports prescribed under this RMO.

6. The System Maintenance and Support Division (SMSD) shall develop a program that can generate TAS reports No. 007 & 008 following the prescribed format hereof.

V. PROCEDURES

A. For Computerized (ITS) RDOs

Taxpayer Service Section (TSS) of the Computerized RDOs:

a. Check and validate accuracy of TAS Reports No. 007 Report on Registration by Taxpayer type (Annex "A") and 008 Registration

by Tax Type (Annexes B, B-1, B-2) using Reports Generation Screen of the Registration System every Monday following the first Saturday generation by RDC. If there are discrepancies found during validation, make necessary adjustment in the registration database and request RDC to re-run the TAS report.

Note: Any discrepancy in the ending balance of the previous month against the beginning balance of the following month for TAS Report 007 shall be analyzed and corrected by the RDO in coordination with the concerned RDC.

b. Forward registration reports via e-mail to TSPMD-TAS not later than the 10th day of the following month.

B. For Non Computerized (Non- ITS) RDOs

Taxpayer Service Section (TSS) of the Non-computerized RDOs :

a. Maintain a record/list of old and new registrants. The list shall indicate all registration information that include the type of taxpayers and their corresponding tax types;

b. Fill up TAS Report No. 007 and TAS Report 008 properly and accurately;

c. Forward the reports to the Revenue District Officer for approval and certification;

d. For RDOs with e-mail facilities, forward the reports thru e-mail to TSPMD-TAS on or before the 10th day of the month. The printed approved/certified registration reports shall be kept on file; and

e. For RDOs without e-mail facilities, submit the approved/certified registration reports on or before the 10th day of the following month to the following:

Original copy	-	TAS thru TSPMD
Duplicate copy	-	RDO file

C. Revenue Data Center shall:

a. Run the program for TAS Reports No. 007 and 008 for computerized RDO every first Saturday of the month covering the previous month copy furnish the concerned RDO.
b. Re-run the adjusted TAS reports upon request of the RDO, if applicable.

D. Taxpayer Assistance Service (TAS) thru Taxpayer Service Programs and Monitoring Division:

a. Receive and evaluate the registration reports from the RDO's. Inform the concerned RDO on any correction/observation on the reports submitted.
b. Monitor and assist RDOs on registration issues/concerns and the necessary action to be taken.

c. Consolidate the reports and distribute to the Office of Deputy Commissioners for Operations and Information Systems Group and other office concerned.

d. Monitor the prompt submission of accurate registration reports.

e. Recommend policies and procedures to top management that will contribute to the clean up and improvement of the Registration Data Base.

VI. REPEALING CLAUSE

All revenue issuances or portions thereof inconsistent herewith are hereby repealed or amended accordingly.

VII. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue