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

May 24, 2005

REVENUE MEMORANDUM ORDER NO. 12 - 2005

SUBJECT : **Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source under the Tax Forms Enhancement Program**

TO : **All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned**

I. Objective :

To facilitate the proper identification and monitoring of Payments for Accrued Penalties pursuant to Revenue Memorandum Order No. 11-2004 and for Integrated Tax System purposes, the following ATC is hereby created:

KIND OF TAX	ISSUANCE/ LEGAL BASIS/ REASONS	BIR FORM NO.	ATC
Fines and Penalties			
- Payment of Accrued Penalties	RMO No. 11-2004	0605	FP091

II. Repealing Clause :

This Revenue Memorandum Order revises portions of all other issuances inconsistent herewith.

III. Effectivity :

This Revenue Memorandum Order shall take effect immediately.

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