Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BAGONG PILIPINAS

Date 06 MAR 2025

REVENUE MEMORANDUM ORDER NO. 012-2025

SUBJECT : Updated Policies and Procedures in Processing One-Time Transaction (ONETT)

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Order is hereby issued to update the existing quality forms and certain policies and procedures prescribed under Operations Memorandum (OM) Nos. 32-2023 and 41-2023 in relation to the expansion of International Organization for Standardization (ISO) 9001:2015 Quality Management System (QMS) for ONETT.

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I. QUALITY FORMS

The following Quality Forms shall now be used:

LIST OF QUALITY FORMS		
QUALITY FORM NUMBER (QFN)	**DOCUMENT TITLE/DESCRIPTION**	**ANNEX**
QF-00-01-2024	Top Sheet	A
QF-01-01-2024	Routing Slip- For ONETT of Walk-in Taxpayers	B-1
QF-01-02-2024	Routing Slip- For ONETT of Online Taxpayers	B-2
QF-02-01-2024	Taxpayer Identification Number (TIN) Verification Slip	C
QF-03-01-2024	Checklist of Documentary Requirements (CDR)-For Processing and Issuance of ONETT Computation Sheet (OCS) for Onerous Transfer of Real Property Classified as "Capital Asset"-Both Taxable and Exempt	D-1
QF-03-02-2024	CDR-For Processing and Issuance of OCS for Sale of Principal Residence	D-2
QF-03-03-2024	CDR-For Processing and Issuance of OCS for Foreclosure Sale of Real Property	D-3
QF-03-04-2024	CDR-For Processing and Issuance of OCS for Onerous Transfer of Real Property Classified as "Ordinary Asset"-Both Taxable and Exempt	D-4
QF-03-05-2024	CDR-For Processing and Issuance of OCS for Real Property for or under Socialized Housing Program	D-5
QF-03-06-2024	CDR-For Processing and Issuance of OCS for Sale of Real Property under the Community Mortgage Program (CMP)	D-6
QF-03-07-2024	CDR-For Processing and Issuance of OCS for Onerous Transfer of Shares of Stocks not Traded Through the Local Stock Exchange	D-7
QF-03-08-2024	CDR-For Processing and Issuance of OCS for Donation of Real Property	D-8
QF-03-09-2024	CDR-For Processing and Issuance of OCS for Donation of Personal Property	D-9

QF-03-10-2024	CDR-For Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR)	D-10
QF-04-01-2024	TIN Issuance Log Sheet	E-1
QF-04-02-2024	OCS Log Sheet-Manual/Estate	E-2
QF-04-03-2024	eCAR Log Sheet- Manual/Estate/Reissuance of Manual CAR	E-3
QF-04-04-2024	Assessment Division (AD) – Log Sheet	E-4
QF-05-01-2024	OCS – Capital Gains Tax (CGT) -Real Property (OTS/Manual)	F-1
QF-05-02-2024	OCS – CGT-Shares of Stock (OTS/Manual)	F-2
QF-05-03-2024	OCS – Donor's Tax (OTS/Manual)	F-3
QF-05-04-2024	OCS – Expanded Withholding Tax (EWT) (OTS/Manual)	F-4
QF-05-05-2024	OCS – CGT-Real Property (eONETT)	F-5
QF-05-06-2024	OCS – CGT-Shares of Stock (eONETT)	F-6
QF-05-07-2024	OCS – EWT (eONETT)	F-7
QF-05-08-2024	OCS – Donor's Tax (eONETT)	F-8
QF-05-09-2024	OCS – Donor's Tax (For Sale with Deemed Donation)	F-9
QF-06-01-2024	Claim Slip (CS) – OCS OTS	G-1
QF-06-02-2024	CS – OCS Manual *(To be issued during OTS downtime and for Estate Tax transactions)*	G-2
QF-06-03-2024	CS – eCAR OTS	G-3
QF-06-04-2024	CS – eCAR Manual	G-4
QF-06-05-2024	CS – eCAR eONETT	G-5
QF-07-01-2024	Customer Satisfaction Survey Form (CSSF) – ONETT	H
QF-08-01-2024	Transmittal to AD	I-1
QF-08-02-2024	Transmittal to Administrative and Human Resource Management Division (AHRMD) *(For Dockets not Selected for Review)*	I-2
QF-08-03-2024	Transmittal to Revenue District Office *(For Returned Dockets)*	I-3
QF-08-04-2024	Transmittal to Office of the Regional Director (ORD) and AHRMD *(For Dockets Selected for Review with No Findings)*	I-4

Legend:
QF-00 Top Sheet (TS)
QF-01 Routing Slip (RS)
QF-02 TIN Verification Slip (TVS)
QF-03 Checklist of Documentary Requirements (CDR)
QF-04 Log Sheet (LS)
QF-05 ONETT Computation Sheet (OCS)
QF-06 Claim Slip (CS)
QF-07 Customer Satisfaction Survey Form- ONETT (CSSF-ONETT)
QF-08 Transmittal

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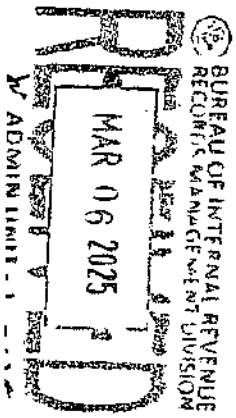
II. POLICIES AND PROCEDURES

A. ONETT Processors

Designation and roles of Revenue Officers implementing ONETT processes are hereby specified as follows:

1. **ONETT Approver** – one who approves and signs in the ONETT Computation Sheet and Electronic Certificate Authorizing Registration.

a. **For OCS**, the approving officer shall be the Revenue District Officer (RDO)/Assistant Revenue District Officer (ARDO)/Chief, Assessment Section (CAS), regardless of amount. In case all these officers are available, the hierarchy shall apply but the RDO has prerogative to issue memorandum delegating permanently the signing of OCS to ARDO/CAS, provided that if both of these are not present, RDO shall still approve despite the issued memorandum.
b. **For eCAR**, the approving officer shall either be the RDO or ARDO, depending on threshold. In cases where either is absent, the other may sign. In the absence of both the RDO and the ARDO, the CAS may sign the eCAR.



2. **ONETT Officer-of-the-Day (ONETT OD)** – Revenue Officer (RO) or Group Supervisor (GS) from the Assessment Section (AS) who checks the completeness of the presented documents, create ONETT transaction in the OTS, generate CDR, BIR Return, CS and OCS from the OTS, review the generated OCS for accuracy, release OCS, provide the system generated return to taxpayer, as well as review/ process the online ONETT applications in the eONETT System. Check listing of requirements in CDR, issuance of claim slip and computation of tax due shall be done manually by this RO in case of OTS unavailability.

3. **ONETT TIN Issuer (OTI)** – Assigned staff tasked to issue Taxpayer Identification Number (TIN) in case the parties to the ONETT have no existing TIN upon verification.

4. **ONETT Payment Verifier (OPV)** - Assigned staff tasked to validate proof of payment of ONETT-related taxes and certification fees.

5. **ONETT Encoder (OE)** – Assigned staff by the RDO to encode the needed information in the eCAR system, after the ONETT-related tax dues have been verified to have been paid.

6. **ONETT Releasing/Custodian (ORC)** – Assigned staff by the RDO to be responsible in releasing approved OCS/eCAR to taxpayers and the safekeeping of ONETT dockets (with or without eCAR yet) for easy retrieval, as well as in transmitting timely to the Assessment Division the quadruplicate copy of eCAR, together with photocopies of documents submitted by the taxpayer in a sequential manner.

B. Processing Time

OCS processing time shall vary based on the following classifications:

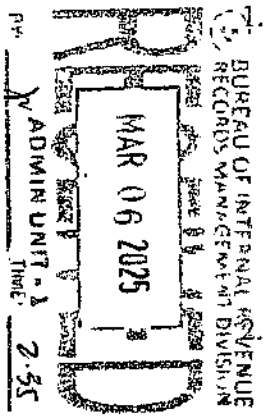
a. **Simple** – processing should not exceed three (3) working days from receipt in accordance with the Citizen's Charter but same day release shall be done especially to taxpayers who are from far-flung areas and/or the document (i.e., Transfer Document) presented need to be settled immediately as penalties may be imposed if not paid on time. Included under this category are ONETT involving three or less properties/type of shares and documents presented will not require for the conduct of ocular inspection of the property. Excluded under this category is the case of Estate Tax as this will fall under "highly technical" category.

b. **Complex** –processing and issuance of OCS shall not exceed seven (7) working days. Included under this category are ONETT involving transfer of more than three (3) properties/type of shares per transaction, or ocular inspection is needed. Excluded under this category is the case of Estate Tax as this will fall under "highly technical" category.

c. **Highly Technical** – All Estate Tax transactions. The processing for this shall not exceed Twenty (20) working days.

eCAR Processing time shall not exceed seven (7) working days from the date of receipt of complete documentary requirements for eCAR application.

C. Verification and Issuance of TIN (*See Annex "J" for the Process Flow Chart*)



1. The Officer of the Day shall verify the TIN through the Internal Revenue Integrated System- Taxpayer Registration System (IRIS-TRS). If the TIN and other registration information provided by the taxpayer are correct and matches with the BIR record, affix signature over the RO/GS' printed full name on the verification slip (QF No. QF-02-01-2024).

   Stamping of "TIN VERIFIED" in the TIN Verification Slip shall no longer be done.

2. If the taxpayer has no existing TIN or has an invalid TIN, provide BIR Form No. 1904 (Application for Registration for One-Time Taxpayer and Person Registering under E.O. 98) and request for the submission of supporting documents based on OM No. 16-2023, as amended by OM No. 17-2023. After the said requirements have been complied by the taxpayer, the OTI shall issue the TIN and record the TIN issued in the log sheet (QF-04-01-2024).

3. In case the taxpayer needs to update the registration information, advise the taxpayer to accomplish and submit BIR Form No. 1905 (Application for Registration Information Update/Correction/Cancellation). Once accomplished, forward the same together with the required documents to the CSS to effect the required changes and updates in the taxpayers' records, while the taxpayer stays in the ONETT waiting area.

D. Processing of ONETT under the eONETT System (*See Annex "K" for the Process Flow Chart)*

1. To expedite processing of eONETT application, the CAS shall assign the GS or RO of the ONETT Team to process all online applications received during the period of their assignment. The GS shall be responsible in ensuring that all online applications received within the assigned period of the team are immediately acted upon.

2. Taxpayers who applied through the eONETT System do not need to fill out a TIN Verification Slip. If the TIN is valid, the RO/GS shall tick the "TIN VERIFIED" box in the application. If the taxpayer has no existing TIN or the TIN is invalid, inform the taxpayer by leaving a message in the comment section and click the "Return to Taxpayer for Compliance" button.

3. The RO/GS shall review/evaluate the submitted application and the corresponding documentary requirements uploaded by the taxpayer.

4. For applications with incorrect information or incomplete/lacking documentary requirements, the RO/GS shall modify the application by clicking the "Edit Application" button and/or return the said application to the taxpayer by selecting the reason for return and clicking the "Return to Taxpayer for Compliance" button.

5. The RO/GS shall review/evaluate the auto-computed OCS. If the documents are complete and information thereon are correctly encoded, the RO/GS shall update the status of the application and forward the application to the CAS/ARDO/RDO for approval by clicking the "Submit" button.

6. The ONETT Approver shall review and approve the online OCS. Once approved in the System, the processing time of OCS as provided in Part II.B. shall commence from the date of receipt of complete documents up to the approval of OCS.

7. ONETT applications processed thru the eONETT System shall no longer be filed or encoded in the eBIRForms facility since eONETT applications will be automatically transmitted/filed in the eBIRForms database. The BIR Return/Form generated from the system shall serve as proof that the said return is electronically filed thru the eONETT System.

8. Once the taxpayer uploads the proof of payment for the tax due and certification fee, the system will automatically generate a claim slip for the eCAR, which shall be made available to the taxpayer. The OPV shall verify the ONETT payment under the existing policies and procedures in the verification of ONETT payment. If the uploaded proof of payment is correct, the OPV shall tick the "Verified" box for each tax type and click the "Save" button in the proof of payment page/screen.

   After such, update the status of the eONETT application by clicking the "Verified Payment" button under the OCS page/screen. If there are discrepancies in the submitted proof of payment, the OPV may return the application to taxpayer and require the latter to resubmit accordingly.

9. Once the application has been approved or the payment of tax has been verified, the RO/GS shall print the system-generated eCAR for signature of the approver. Measuring the performance in the processing of eCAR shall commence from the date of submission proof of payment until the printing of eCAR. However, in case the submitted proof of payment of tax due has been returned to TP for compliance, the system will re-generate another claim slip upon re-submission of the correct document. The old claim slip shall be deemed cancelled with the generation of the new claim slip. Hence, the processing time will restart from the re-submission/uploading of the correct documents.

10. Upon receipt of the original documents from the taxpayer, the RO/GS shall compare said documents with the uploaded copies in the System, stamp the word "USED", indicate the "eCAR Number" name of Transferor and Transferee, and name of the RO/GS on all copies of the proof of payment.

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USED

eCAR No. _____
Transferor _____
Transferee _____

While at the back of all the copies of the transfer document [e.g., Deed of Absolute Sale (DOAS), Deed of Donation, etc.], stamp the eCAR Number/s issued, Date of Issuance and the Name and Signature of Approving Officer.

eCAR Number:_____ Date Issued_____
_____
Signature of Approving Officer over printed name

In case of discrepancies noted in the submitted original documents, the printed eCAR shall not be released until the correct documents are submitted. Should the error be with the uploaded documents, the eCAR shall be cancelled and the taxpayer shall be required to re-apply and upload the correct documents. The RO/GS shall refer the documents/docket to his/her immediate supervisor or head of office for evaluation and proper resolution on the issue of the said application.

11. In the absence of the RO/GS who reviewed the application, other RO/GS may validate the original documents presented. Taxpayers should not be advised to return upon the availability of the officer who initially processed the application.

12. Once the eCAR has been signed by the ONETT approver, the same shall be turned-over to the **ONETT Releasing/Custodian** for release to the claimant. In releasing the eCAR, the ONETT Releasing shall require the claimant to acknowledge its receipt in the triplicate copy of the eCAR. The **ONETT Releasing/Custodian** shall also provide and urge the eONETT taxpayer to accomplish Customer Satisfaction Survey Form/Link.

E. Processing of ONETT for Walk- in Taxpayers under the ONETT Tracking and eCAR Systems *(See Annex "L" for the Process Flow Chart)*

1. Perform the procedures in the item no. II.C. of this RMO.

2. Encode taxpayer details in the ONETT Tracking System (OTS).

3. Check the documents submitted by the taxpayer. If the documents are found complete, accomplish appropriate CDR (*Annexes D-1 to D-10*) and set status to "CDR COMPLETE" in the ONETT Tracking System (OTS). Generate accomplished CDR and CS (*Annex G-1*) in the OTS. The CDR shall be signed by the RO or GS and taxpayer/authorized representative before its release. The photocopies of all documents submitted shall be stamped "VERIFIED FROM THE ORIGINAL" and signed over printed name by the OD.

   If the documents are found to be incomplete, generate a CDR that indicates the lacking documents and set the status to "PENDING FOR SUBMISSION OF REQUIREMENTS". Ask the taxpayer to acknowledge receipt of the generated CDR by affixing signature in the duplicate copy. These applications with incomplete documentary requirements need not be included in the log sheet.

4. For applications with complete documents, prepare and fill out Routing Slip (*Annex B-1*).

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Set status to "FOR COMPUTATION OF TAX DUE" and encode the necessary information. Review the computation and set the status to "FOR REVIEW" of the Approver to generate OCS (*Annexes F-1 to F-4, F-9*) in the OTS.

Transactions where the taxes due are not automatically computed in OTS, after coordinating with Assessment Performance Monitoring Division (APMD) via email, shall be recorded in the OCS Application-Manual Log Sheet (*Annex E-2*). Email correspondence shall be attached to the log sheet.

In case the OTS is down or not accessible based on the announcement/confirmation from the Information Systems Group, the details of application shall be recorded in the OCS Application-Manual Log Sheet (*Annex E-2*), and indicate a control number using format below in lieu of the OTS-generated control number and issue manually-issued claim slip (*Annex G-2*):

RDO-MMYY-5 digit sequential number (e.i., 001-0723-00001).

However, the said manually processed transactions shall be encoded/updated in the OTS, immediately upon availability of the OTS.

Update the OTS status to "REVIEW OCS" and transmit the application with attached documents to the approving officer in the following order:

a. Color-coded Top Sheet;
b. Routing Slip;
c. OCS for approval;
d. Duplicate OCS Claim Slip;
e. CDR for OCS
f. TIN Verification Slip duly signed by the RO who verified the TIN
g. Required documents [e.g. copy/ies of TCT/s, CCT/s, OCT/s, Tax Declaration (TD), notarized copy of DOAS, etc.].

5. To facilitate the immediate issuance of OCS to taxpayers within the day, the RDO, ARDO or CAS may approve and sign the OCS, regardless of the amount of tax involved per transaction. Set the status to "APPROVED CDR AND OCS" after approval.

6. Release the approved OCS with the corresponding tax return. Taxpayer shall acknowledge the receipt in the duplicate copy of the OCS. The status in the OTS should be set to "Released OCS", once the same is released to the claimant.

Applications for OCS that are pending for compliance of taxpayer for more than thirty (30) days and applications for cancellation with written request from taxpayer shall be cancelled in the system.

Applications with approved OCS unclaimed within thirty (30) days shall be forwarded to the Administrative Section of the concerned RDO along with duplicate copies of documents, for proper disposal.

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7. Inform the taxpayer on the due dates of tax payment and the corresponding tax due that should already be paid thru the available payment channels of the BIR. RO/GS shall provide a copy of OTS generated return to the taxpayer for reference of the taxpayer in accomplishing the said returns thru the eBIRForms facility, to avoid erroneous tax return and information details.

8. Receive the original copies of the duly validated tax return and proof of payment for tax due, certification fee, and loose DST, together with the approved OCS and the original copy of the transfer document. Release the eCAR Claim Slip (*Annex G-3* if the ONETT application is in the OTS, and *Annex G-4* for transactions which were not encoded in the OTS) to the taxpayer if the payment made is equivalent to the amount indicated in OCS and payment is within the prescribed due date. Otherwise, the RO shall re-compute the tax due and issue another OCS for any tax deficiency.

9. Retrieve the taxpayer's docket from the ONETT file and attach the proof of payment on top of the OCS. Update the status in the OTS and forward the ONETT docket to the Chief, Collection Section, or the designated ONETT Payment Verifier for the verification of payment.

10. The OPV shall verify the ONETT payment, using the procedures provided in item II. F of this RMO. Stamp the word "USED" (see format in item II. D. 10.) and affix signature on all copies of the proof of payment for tax due and certification fee. Forward the ONETT docket to the ONETT encoder and update the OTS status.

11. The ONETT encoder shall encode the necessary details in the eCAR System and print the eCAR after receipt of the ONETT docket from the OPV.

12. The ONETT encoder shall encode the eCAR number, accountable form number and transaction number in the OTS or in the log sheet for manually received (not using the OTS due to downtime or unavailability).

13. Place the printed eCAR on top of the proof of payment and forward the ONETT docket to the ONETT approver as provided in RMO Nos. 55-2016 and 30-2017 for approval.

14. After approval of the eCAR, the ONETT encoder shall indicate the following system-generated information, such as eCAR number and date of issuance, following the stamping procedures under item no. II.D.10 hereof.

15. Release the eCAR together with the photocopies of other submitted documents which will not be retained by the district office and the original copy of the proof of tax payment and certification fee with stamped "USED" as mentioned in item no. II.D.10.

16. Taxpayer shall acknowledge the receipt by affixing their signature over printed name in the Triplicate Copy of the eCAR, to be retained in the RDO. The status in the OTS should be set to "Released eCAR", once the same is released to the claimant.

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17. The copies of the eCAR shall be distributed as follows:

Original Copy	To be released to taxpayer, for submission to Registry of Deeds/Assessor's Office (for Real Properties); other Office concerned (for Personal Properties)
Duplicate Copy	To be released to the taxpayer(Taxpayer's Copy)
Triplicate Copy	To be retained in the District Office for safe keeping/reference
Quadruplicate Copy	To be attached to the docket which will be transmitted to AD

18. In case the taxpayer failed to claim the approved eCAR on the due date stated in the CS, notify the taxpayer based on OM No. 24-2023. A copy of the email/mail shall be attached to the docket.

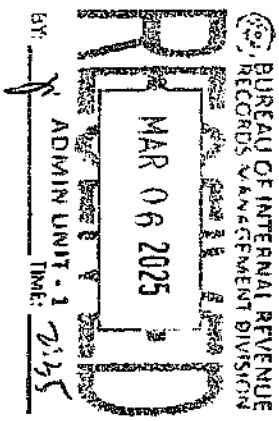
19. Provide and ask the taxpayer to accomplish the CSSF or the Link/ Quick Response (QR) Code, if the taxpayer prefers to accomplish it online.

20. Forward to the AD the ONETT dockets with the quadruplicate copy of the issued eCAR, and retain copy of the following:

    a. eCAR;
    b. DOAS; and
    c. Special Power of Attorney (SPA) - for individual taxpayer or Secretary's Certificate/Board Resolution (non-individual taxpayer), if there is any.

    These shall form one docket and shall be properly stored in the district office for easy retrieval.

21. For purposes of measuring the performance of the ONETT processors, report from the OTS shall be generated on a regular basis.



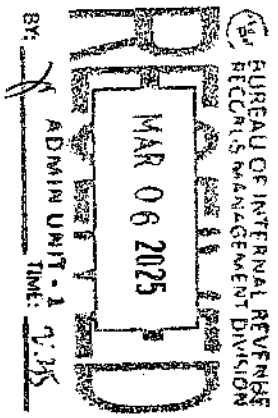
In case OTS is unavailable, the OCS Log Sheet in excel format shall be accomplished by the OD and shall be stored in desktop computer or laptop provided in the OD counter. These ONETT cases, except in the case of estate tax, shall still be encoded in the OTS once the same is available. Indicate under the "Remarks" column of the OCS Log Sheet the "OTS No." which was generated upon creation of a case in OTS. ONETT cases encoded in the OCS Log Sheet without corresponding OTS No. shall be included as part of the performance of the ONETT processors.

ONETT Releasing/Custodian shall update the eCAR log sheet on a regular basis based on the attached routing slip in the ONETT docket, and retained copies of OCS/eCAR. They shall also maintain copy of the OCS log sheet and OTS generated reports.

F. Verification of ONETT Payment *(See Annex "M" for the Process Flow Chart)*

1. The OPV shall verify the corresponding ONETT payments at the earliest time and not later than three (3) days from receipt of the original copy of the proof of payment. Likewise, update the routing slip by affixing his/her initial, indicating the date of receipt

and release in the columns provided thereto. Forward the ONETT docket to the ONETT encoder for the processing and printing of the eCAR.



Any of the following may be used as basis in the verification of ONETT payment to establish its validity:

a. Integrated Tax System (ITS) - CBR or IRIS-CRR facilities;
b. Batch Control Sheet (BCS) from AABs;
c. Daily Online Payment Report (refer to OM Nos. 39-2022 and 49-2024);
d. Photocopies of the electronic Revenue Official Receipt (eROR), if paid through the Revenue Collection Officers (RCOs); and
e. Mobile Revenue Collection Officer System (MRCOS) or List of Collections.

In the event the payment is not yet uploaded or cannot be verified thru any of the references enumerated above, the OPV shall validate directly with the concerned AAB or thru the Transmittal List from the Host RDO in cases of out-of-district payments (refer to OM No. 31-2024).

3. The OCS shall be signed by the OPV, either by the RO or Chief of Collection Section, whoever verified such payment.

4. In case the submitted proof of payment is Revenue Official Receipt (ROR), the ONETT payment verifier shall likewise verify if the ROR is not among those disclosed as lost.

G. Processes to be undertaken in the Reissuance of Manual CAR/Reprinting of eCAR (*See Annex "N" for the Process Flow Chart)*

1. Reissuance or revalidation shall be allowed to manually issued CARs or those that were not issued through the BIR's eCAR System, reprinting shall be applied to those declared lost and spoiled eCAR while erroneous or returned by the Registry of Deeds as invalid eCAR shall be replaced.

2. Require the submission of the following from the transferor/transferee or authorized representative:

2.1 Written request for the issuance of a new eCAR;

2.2 Original copy of the document of sale, exchange or transfer (e.g. DOAS, Deed of Assignment, Deed of Donation, Deed of Extrajudicial Settlement of Estate, etc.) which has been previously stamped and signed by the RDO (or authorized signatory) who issued the eCAR;

2.3 Duly notarized Affidavit of Loss, if the reason for re-printing is due to the lost eCAR;

2.4 Proof of payment of Certification Fee (P 100/eCAR) and loose documentary stamp tax (P30/eCAR);

2.5 Certification of payment issued by the Chief, Collection Section of the concerned RDO or certified by the Chief Revenue Accounting Division for payments made on 1999 and prior years; and

2.6 Any of the following applicable document if the person requesting is not one of the parties to the Deed of Transfer:

a. Notarized SPA, if representing individual taxpayer/s or Secretary's Certificate or Board Resolution, if representing non-individual taxpayer/s; and
b. Government issued identification card.

2.7 Original copy previously issued eCAR and notice of invalid eCAR issued by the Registry of Deeds for all request for reprinting of erroneous eCAR.

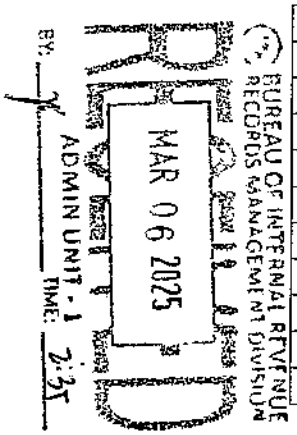
3. Preparation of OCS is not necessary in all requests for reissuance or reprinting of eCAR. The new eCAR shall indicate that the same was re-issued/reprinted in replacement of the previous CAR/eCAR No. xxxx, which must be indicated in the remarks portion of the new eCAR.

4. The manual procedures/processes in the issuance of eCAR shall be followed for requests relative to reissuance/revalidation and re-printing of a new eCAR. However, if the originally issued eCAR was processed or printed thru the eONETT System, reprinting of eCAR shall be done using the said System.

H. Transmittal of ONETT dockets to the Assessment Division (AD)

1. The ONETT dockets to be forwarded to AD shall be arranged sequentially using the Transmittal List of ONETT Dockets (*Annex I-1*). All eCARs **approved within the month** shall be forwarded to AD **not later than the 10th day of the following month.**

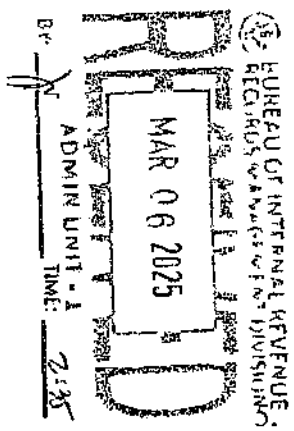
2. The documents in the ONETT docket that will be forwarded to AD shall be arranged in the following order:



a.	Color-coded Top sheet
b.	Routing Slip
c.	Quadruplicate copy of the eCAR
d.	Claim Slip-eCAR
e.	CDR-eCAR
f.	Proof of Payment-photocopy
g.	Approved OCS
h.	Claim Slip-OCS
i.	OCS- CDR
j.	TIN Verification Slip duly signed by the RO/GS who verified the TIN
l.	Supporting documents

3. Each transmittal list shall be considered one (1) batch and shall comprise of ten (10) ONETT dockets. The soft copy of the transmittal list shall be extracted from the eCAR Log Sheets and submitted to AD upon transmittal of the ONETT dockets.

4. Transmittal of the ONETT dockets to the AD shall be done even if the eCAR has not been released to the concerned taxpayer. The copy of the unclaimed/unreleased eCARs and all other pertinent documents (e.g., DOAS, TCT, SPA, etc.) shall be properly stored in the district office for easy retrieval and release to taxpayers/authorized representative.



eCARs that are issued or printed through the eONETT System which are already due for transmission to AD but remain unclaimed and awaiting taxpayer to present the original documents for validation shall be forwarded to AD. The RO/GS shall download from the System the documents submitted by the taxpayer to be attached in the quadruplicate copy eCAR to be forwarded to AD and indicate in the remarks column of the transmittal list that the said eCAR is awaiting presentation of original documents from the taxpayer.

ONETT Releasing/Custodian shall be responsible in safekeeping of ONETT dockets retained in the RDO and OCS for release.

5. Estate Tax Amnesty cases/dockets shall be directly forwarded by the concerned RDO to the AHRMD for safekeeping using *Annex I-2*, **not later than the 10th day of the following month.**

6. The transmittal list shall be signed by the RDO, or ARDO in the absence of the RDO.

7. Transmitted ONETT cases/dockets that are returned by AD with findings or discrepancy noted **shall be complied with by the concerned RDO and transmit the same using Annex "I-3" within ten (10) working days from the date of receipt** from AD.

I. Processes to be undertaken by the AD *(See revised Annex "O" for the Process Flow Chart)*

1. Check the completeness of the ONETT dockets to be received against the list of dockets indicated in the transmittal and if there are discrepancy/ies, the transmittal will be subject to correction by the district office.

2. Record all ONETT dockets using prescribed log sheet (*Annex E-4*).

3. Sort the ONETT dockets with complete attachments for mandatory and selective review.

4. Conduct mandatory review on the following cases, within thirty (30) days of receipt from the RDO:

   a. Estate Tax;
   b. Donor's Tax;
   c. Capital Gains Tax on sale of stocks not traded in the Stocks Exchange;
   d. Other ONETT involving tax payments of at least P1M per case; and
   e. Transactions exempted from Final Capital Gains Tax (FCGT)/Expanded Withholding Tax (EWT) (e.g. principal residence, community mortgage program (CMP), socialized housing, tax-free exchange under Section 40 (C)(2) of the NIRC of 1997).

5. Conduct a selective review equivalent to at least 10% of the dockets not covered in the mandatory review.

6. Forward ONETT cases which are not selected for mandatory/selective review to AHRMD within fifteen (15) days after receipt from the RDO using the prescribed transmittal list (*Annex I-2*).

7. For ONETT cases selected for review with no discrepancy noted, the Chief, AD shall approve the OCS. The RD shall only sign the Transmittal List (*Annex I-4*) of these cases.

The same transmittal list shall be used to transmit such cases to AHRMD and shall not need to accomplish the transmittal to AHRMD (*Annex I-2*).

8. Prepare a memorandum report for cases with review findings, signed by the Chief, AD, and transmit the same using Annex I-3, together with the ONETT docket, to the concerned RDO.

J. Uploading of Quality Forms/Plans in SharePoint/OneDrive

Quality forms in excel format shall be properly reported and uploaded in the "ISO Reports" folder thru the SharePoint/OneDrive Folder provided by APMD every month. Signed copies shall also be uploaded once available.

OFFICE OF THE REGIONAL DIRECTOR	
Annex	**Document Title**
E-4	Assessment Division - Log Sheet
I-2	Transmittal to AHRMD
I-3	Transmittal From AD to RDO and RDO to AD
I-4	Transmittal to ORD and AHRMD
V	Review of ONETT Cases by the Assessment Division
W	Transmittal of Reviewed ONETT Dockets to Administrative and Human Resource Management Division

REVENUE DISTRICT OFFICE	
Annex	**Document Title**
E-1	TIN Issuance Log Sheet
E-2	OCS Log Sheet-Manual/Estate
E-3	eCAR Log Sheet-Manual/Estate
I-1	Transmittal to Assessment Division
I-2	Transmittal to AHRMD (For ETA Cases/Dockets)
I-3	Transmittal From AD to RDO and RDO to AD
P	Issuance of TIN
Q	Issuance of ONETT Computation Sheet
R-1	Issuance of eCAR (Manual thru the eCAR System)
R-2	Issuance of eCAR (Online thru the eONETT System)
S	Transactions Encoded in OTS
T	Validation of ONETT Tax Payment
U	Transmittal of ONETT Dockets to Assessment Division

Updating of "Summary of All ONETT Reports" thru the SharePoint/OneDrive File shall be discontinued.

III. QUALITY PLANS: KEY PERFORMANCE INDICATORS (KPIs)

Please be guided of the following in monitoring and measuring the KPIs:

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ANNEX	PROCESS	TARGET	MEASUREMENT AND MONITORING TOOLS	TIME FRAME OF MEASUREMENT
P	Issuance of TIN to ONETT Taxpayers	75% of the total applications with complete documentary requirements are issued within the day	- Total number of TIN applications and number of TIN issued - Based on data recorded in log sheet (QF-04-01-2024)	Monthly – To be computed and submitted on or before the 10th day of the following month *(thru OneDrive Folder provided by APMD)*
Q	Issuance of OCS	75% of the total applications for OCS are approved within the prescribed processing time from the date of receipt of complete CDR; *(Prescribed processing time depends on the classification of the transaction, Sec II.B.)*	- Total number of OCS applications received and number of approved OCS within the prescribed processing time - Based on the log sheet report generated from the ONETT Systems (eONETT and OTS) and manual log sheet for transactions other than Estate not encoded in OTS	Monthly – To be computed and submitted on or before the 10th day of the following month *(thru OneDrive Folder provided by APMD)*
	Illustration 1: *I. Total number of approved OCS within three (3) working days out of simple applications received for the month of February: **40*** *II. Total Number of simple applications received for the month of February: (A-D) + (B-C)* *A. Number of simple transactions based on eONETT and OTS generated report: 45* *B. Number of simple transactions based on manual log sheet (excluding estate): 10* *C. Number of manually processed simple transactions previously recorded in manual log sheet and subsequently encoded/updated in the OTS within the month: 5* *D. Number of manually processed simple transactions previously recorded in manual log sheet for the month of January and encoded/updated in the OTS the following month: 3* *(45-3) + (10-5) = 47* *Sample Computation:* *Timely Approval of OCS (Simple) for the month of February: 40 / 47 = **85%***			
	Customer Satisfaction Survey	Average of at least 80% (Satisfactory) result of Overall SQD	Number of respondents and average rating of the survey result	Monthly – To be computed and submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)*
R-1	Issuance of eCAR (Through the eCAR System)	75% of the total applications for eCAR are approved within 7 working days from the receipt of complete CDR	- Total number of eCAR applications received and number of approved eCAR within 7 working days - Based on the log sheet report generated from OTS and manual log sheet for transactions other than Estate not encoded in OTS	Monthly – To be computed and submitted on or before the 10th day of the following month *(thru OneDrive Folder provided by APMD)*

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	Customer Satisfaction Survey	Average of at least 80% (Satisfactory) result of Overall SQD	Number of respondents and average rating of the survey result	Monthly – To be computed and submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)*
R-2	Issuance of eCAR (Through the eONETT System)	75% of the total applications for eCAR are printed/issued within 7 working days from the receipt of complete CDR	- Total number of eCAR applications received and number of printed/issued eCAR within 7 working days - Based on the log sheet report generated from the eONETT System	Monthly – To be computed and submitted on or before the 10th day of the following month *(thru OneDrive Folder provided by APMD)*
S	Utilization of the ONETT Tracking System	75% of walk-in ONETT applications received are encoded in OTS *(Includes transactions that can only be processed through the System)*	- Total number of applications encoded in OTS - Based on the log sheet report generated from the ONETT Systems and manual log sheet for transactions, other than Estate not encoded in OTS	Monthly – To be computed and submitted on or before the 10th day of the following month *(thru OneDrive Folder provided by APMD)*
	Illustration I: *I. Total number of ONETT applications encoded in OTS for the month of February: A-B* *A. Number of applications based on OTS generated report: 85* *B. Number of manually processed applications previously recorded in manual log sheet for the month of January and encoded/updated in the OTS the following month: 5* *85 5 = **80*** *II. Total number of walk-in applications received: (A-D) + (B-C)* *A. Number of applications based on OTS generated report: 85* *B. Number of applications based on manual log sheet (excluding estate and transactions cannot be auto computed in OTS: 20* *C. Number of manually processed applications previously recorded in manual log sheet and subsequently encoded/updated in the OTS within the month: 5* *D. Number of manually processed applications previously recorded in manual log sheet for the month of January and encoded/updated in the OTS the following month: 10* *(85 – 10) + (20 – 5) = **90*** *Sample Computation:* *Utilization of ONETT Tracking System for the month of February: 80 / 90 = **89%***			
T	Validation of ONETT Tax Payment	75% of ONETT payments received are verified within 3 working days from the receipt of proof of payment	- Total number of requests for payment verification and number payment verified within 3 working days - Based on the log sheet report generated from the ONETT Systems (eONETT and OTS) and manual log sheet for transactions other than Estate not encoded in OTS	Monthly – To be computed and submitted on or before the 10th day of the following month *(thru OneDrive Folder provided by APMD)*

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U	Transmittal of ONETT Dockets to AD	75% ONETT dockets with approved eCAR within the month are transmitted not later than the 10th day of the following month	Total number of ONETT dockets with approved eCAR within the month and number of dockets transmitted to AD	Monthly – To be computed and submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)*
V	Review of ONETT Cases by the AD	50% of ONETT cases for mandatory and selective review are reviewed within 30 days from receipt of dockets from RDOs	Total ONETT cases selected for review and number of cases reviewed and transmitted to AHRMD	Monthly – To be computed and submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)*
	Illustration 1: ***KPI for the Month of JUNE*** *Includes dockets received from RDOs on or before June 10* *Review and transmittal period of dockets for the month of June:* ***on or before July 10*** *Illustration 2 (If dockets are transmitted by RDO beyond the 10th day cut-off):* ***KPI for the Month of JULY*** *Includes dockets received from RDOs after the 10th day of June until July 10* *Review and transmittal period of dockets for the month of July:* ***on or before August 10***			
W	Transmittal of ONETT dockets to AHRMD	75% of ONETT cases subject to mandatory and selective review are transmitted to AHRMD within 30 days from receipt of dockets from RDO	Total number of ONETT cases subject to mandatory and selective review and number of reviewed cases transmitted to AHRMD	Monthly – To be computed and submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)* *(Please see Illustrations 1 & 2 of Annex V for the computation of KPI)*
		100% of ONETT cases not selected for review are transmitted to AHRMD within 15 days from receipt of dockets from RDO	Total number of ONETT cases not selected for review and number of such cases transmitted to AHRMD within 15 days	Monthly - To be computed and submitted on or before the 5th day of the following month *(thru OneDrive Folder provided by APMD)* *(See Illustrations below)*
	Illustration 1: ***KPI for the Month of JUNE*** *(not selected for review)* *Includes dockets received from RDO on or before June 10* *Transmittal cut-off period (15 days): on or before June 25* *Illustration 2 (If dockets are transmitted by RDO beyond the 10th day cut-off period):* ***KPI for the Month of JULY*** *(not selected for review)* *Includes dockets received from RDOs after June 10 until July 10* *Transmittal cut off period (5days): on or before July 25*			

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IV. STORAGE AND LABELLING

The RDOs and ADs must provide a storage for the safekeeping of ONETT dockets and must comply with the good housekeeping standards of the ISO 9001:2015. Adopt the following in labelling the documents on file:

COLOR	DOCUMENT DESCRIPTION
Blue	Sale of Real Property
Yellow	Sale of Shares of Stocks
Pink	Donation
Green	Estate

The period of retention and disposal of ONETT dockets shall be in accordance with the guidelines provided in Revenue Memorandum Circular No. 73-2008 and Revenue Regulations No. 5-2014.

Although estate tax transactions are excluded in the scope of the ISO 9001:2015 expansion, all concerned offices must label all documents related to said transaction with green, as well as, record the said transactions in the prescribed log sheets (Annexes "E-2" and "E-3"). Extrajudicial Settlement of Estate with Absolute Sale or Donation/Waiver shall be classified and recorded in the estate tax transaction log sheets.

V. REPEALING CLAUSE

All revenue issuance or pertinent portions thereof inconsistent herewith are hereby modified, amended, suspended, or repealed accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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