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

February 11, 2004

REVENUE MEMORANDUM ORDER NO. 13-2004

SUBJECT : Policies and Guidelines for the Issuance of Standardized Numbering System for Letter Notices (LNs)

TO : All Internal Revenue Officials and Others Concerned

I. OBJECTIVES

This Order is issued to:

A. Standardize the numbering system for LNs.

B. Adopt procedures in the generation of LN number series.

C. Identify responsible offices for easy monitoring of issued LNs.

II. POLICIES and GUIDELINES

A. The Systems Development Division, Information Systems Development Service (SDD, ISDS) shall be responsible for developing a program that shall generate a standardized numbering system for LNs. It shall also be responsible for the maintenance of codes table.

B. The Systems Operations Division, Information Systems Operations Service (SOD, ISOS) shall be responsible for the generation of system-assigned control number for LNs designed and developed by SDD-ISDS, formatted as follows:

RDO Code	-	first three (3) digits
Process Code	-	next two (2) alphabets
Year	-	next two (2) digits
Quarter	-	next two (2) digits
Serial Number	-	last five (5) digits

For purposes of this Order, the following process codes shall initially apply:

Process	Code
Withholding Tax on Compensation	WC
Expanded Withholding Tax	WE
Final Withholding Tax	WF
Documentary Stamps Tax	DS
Importation	IM
Stock Transactions	ST
RELIEF	RL

Hence, for example, the LN control number for the first taxpayer in the discrepancy list of Withholding Tax on Compensation of RDO 046 – Cainta covering the first quarter of 2004 shall read as follows:

046-WC-04-01-00001

Coding system shall be applied to all process/es that shall require issuance of LNs to taxpayers.

C. The overall monitoring of the issuance of LNs shall be the responsibility of the Office of DCIR-Special Concerns Group.

IV. EFFECTIVITY

This Order shall take effect immediately.

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

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