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

October 12, 2015

REVENUE MEMORANDUM ORDER NO. 22-2015

SUBJECT : Amending Certain Portions of RMO No. 11-2014 relative to the Policies, Guidelines and Procedures in the Periodic Clean-Up of Accounts Receivable/ Delinquent Accounts

TO : All Internal Revenue Officials and Others Concerned

In order to properly monitor the Bureau's Accounts Receivable and Delinquent Accounts (AR/DA) and provide management with timely and meaningful information for policy making purposes, RMO No. 11-2014 dated February 7, 2014 is hereby amended as follows:

1. **"III. POLICIES AND GUIDELINES**. In the clean-up of the ARs/DAs, the following policies and guidelines must be observed:

xxx xxx xxx

13. For all Offices required to accomplish and submit inventory of ARDA cases, the revised form for Updates of Delinquent Accounts under Operations Memorandum No. 3-2013 dated April 15, 2013, as amended by RMO No. 11-2014, is further amended and shall be now called "Inventory List of Delinquent Accounts" (**Annex F**) and for inclusion of columns requiring the date of assignment of docket to Seizure Agent per respective Units of Arrears Management Team (**Annex F.1**), and columns requiring the ARDA classification codes. The submission of the aforesaid inventory list in hard and soft copies shall be on or before 10th day following the close of the month."

xxx xxx xxx

2. The following Annexes prescribed in RMO No. 11-2014 are also hereby amended:

REFERENCE ANNEXES IN RMO NO. 11-2014	ANNEX DESCRIPTION	REFERENCE ANNEXES IN THIS RMO
Annex C	Guidelines in Determining the Degree of Collectability of AR/DA Cases	Annex "A – 1"
Annex E	Guidelines in the Determination of AR/DA Case Classification Codes	Annex "A – 2"

The summary of the changes made on the abovementioned annexes are shown in Annex "A" hereof.

Moreover, the Guidelines on How to Fill Out the Inventory List of Delinquent Accounts (**Annex "G")** is likewise hereby provided, for uniformity in accomplishing the said inventory list.

All revenue issuances or portions thereof which are inconsistent herewith are hereby amended, modified or repealed accordingly.

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

J-4