REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

November 13, 2008

REVENUE MEMORANDUM ORDER NO. 35-2008

SUBJECT : **Creation and Modification of Alphanumeric Tax Code (ATC) of Selected Revenue Source per Revenue Regulations No. 30-2003**

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

I. Objective :

To facilitate the proper identification and monitoring of tax payments as implemented by **Revenue Regulations No. 30-2003** dated December 12, 2003, Increasing the Withholding Tax Rates on Certain Income Payments and for the inclusion on **BIR Form No. 1601-E**, the following ATCs are hereby created and modified:

Subject to Creditable Withholding Tax:

EXISTING (per ATC Handbook)			MODIFIED/NEW		
ATC	**Description**	**Tax Rate**	**ATC**	**Description**	**Tax Rate**
WI 141	Payments to medical practitioners **through** a duly registered professional partnership for the practice of the medical profession	10%	**WI 141**	Payments to medical practitioners **by** a duly registered professional partnership for the practice of the medical profession **i) if the current year's income payments to the medical practitioner is P720,000 and below**	**10%**
			WI 142	**ii) if the current year's income payments to the medical practitioner exceed P720,000**	**15%**
	Payment **to partners in general professional partnerships**			Payment **by the general professional partnerships (GPP) to its partners**	
WI 152	i) if the current year's income payments for the partners is P720,000 and below	10%	WI 152	i) if the current year's income payments to the partners is P720,000 and below	10%
WI 153	ii) if the current year's income payments for the partners exceed P720,000	15%	WI 153	ii) if the current year's income payments to the partners exceed P720,000	15%

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)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue

B-3