REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

April 8, 2010

# REVENUE MEMORANDUM ORDER NO. 38 - 2010

**TO** : All Internal Revenue Officers and Others Concerned

**SUBJECT** : **Posting and Publication of List of Top Taxpayers for Taxable Year 2009**

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## I. Objective

Pursuant to Section of the Tax Code, the following guidelines are prescribed for the posting and publication of the list of top taxpayers for taxable year 2009. The dissemination of the top taxpayers list is intended to recognize the contribution of taxpayers who have paid the highest income tax in taxable year 2009 and who can serve as the role model for others to emulate and follow.

## II. Policies and guidelines

1. The top three hundred (300) individual taxpayers and top one hundred fifty (150) corporate taxpayers of income tax for taxable year 2009 shall be published for each of the Revenue District Office (RDO).

2. In addition, the top two thousand (2,000) individual taxpayers and top one thousand (1,000) corporate taxpayers of income tax nationwide for taxable year 2009 shall be published.

3. The income tax that shall be determined for this purpose of establishing the top individual taxpayers shall be the income tax due reported in the income tax returns (BIR Form 1700, BIR Form 1701 and BIR Form 2316) for calendar year 2009 filed with the BIR as of April 15, 2010.

4. The income tax that shall be determined for this purpose of establishing the top corporate taxpayers shall be the income tax due reported in (BIR Form 1702 for taxable year 2009 filed with the BIR as of October 15, 2010. The taxable year 2009 shall refer to fiscal or calendar year period ending on a date falling in the period of June 30, 2009 to June 30 2010.

5. The Revenue District Officer shall prepare the list of the top 300 individual taxpayers and 150 corporate taxpayers registered in his particular jurisdiction. The information contained in the 2 lists shall be the names of the taxpayers arranged from the highest top taxpayer to the lowest top taxpayer, the amount of income tax due for taxable year 2009 and information on the average of the tax due from all these taxpayers.

6. In preparing the list of top individual taxpayers, the Revenue District Officer shall ensure that this include the individuals listed in the alphalist of employees subject to withholding tax on wages submitted by all employers registered in the RDO's jurisdiction.

7. The list shall be submitted in electronic format to Information System Operations Service (ISOS) not later than May 15, 2010 for the list of the top individual taxpayers, and not later than November 15, 2010 for the list of the top corporate taxpayers.

8. The ISOS shall then validate the lists submitted by the RDOs and prepare a list of the top 2,000 individual taxpayers and 1,000 taxpayers nationwide. This shall be compared with the RDO lists to check its correctness. These two (2) lists shall be submitted, to the Commissioner not later than May 30, 2010 for the top individual taxpayers, and November 30, 2010 for the top corporate taxpayers. The information contained in the 2 lists to be published shall be the names of the taxpayers arranged from the highest top taxpayer to the lowest top taxpayer, the amount of income tax due for taxable year 2009 and information on the average of the tax due from all these taxpayers.

9. The Commissioner shall authorize the posting and publication of all the RDO and nationwide lists or a format to be prescribed. The posting and publication can be done in the BIR website, newspaper, BIR offices and other locations to be prescribed by the Commissioner.

## III. Repealing Clause

All existing issuances or parts thereof which are inconsistent herewith are hereby repealed or amended accordingly.

## IV. Effectivity

This Order takes effect immediately.

(Original Signed)
**JOEL L. TAN-TORRES**
Commissioner of Internal Revenue

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