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

July 20, 2004

**REVENUE MEMORANDUM ORDER NO. 40-2004**

**SUBJECT : MODIFIED STANDARD PROCEDURES IN HANDLING TAXPAYERS' REQUESTS FOR TRANSFER OF REGISTRATION**

**TO** : All Revenue Officials, Employees and Others Concerned

## I. BACKGROUND

It has been identified and observed that there has been unreasonable delay in the processing of requests for registration transfers by computerized and non-computerized Revenue District Offices (RDOs), thus, the need to address this issue becomes timely and necessary.

## II. OBJECTIVES

1. To provide standard procedures in handling taxpayer's request for transfer of registration thereby reducing the required processing time at the RDO level.

2. To define the respective duties and responsibilities of concerned offices/units for purposes of pinpointing responsibilities.

3. To deliver fast, efficient and quality service to taxpayers in order to improve and enhance taxpayer satisfaction.

## III. DEFINITION OF TERMS

1. **Transfer Related Docket (TRD).** Refers to the compilation of transfer related input form, the list of open Case Monitoring System (CMS) cases and taxpayers ledgers for all tax types for the last three (3) consecutive taxable years and other documentary requirements submitted by a taxpayer. This will also include any and all pending request of taxpayer on application to use Computerized Accounting System (CAS) or Components thereof pursuant to RMO 29-2002 and Application for Authority to Print (ATP) pursuant to RMO 28-2002.

2. **Transfer Commitment Form (TCF).** Refers to the document submitted by a taxpayer that all audit/investigation of all pending and/or open cases, if any, whether audit (AUD) of open related case/s and settlement of Accounts Receivable (AR)/returns Compliance System (RCS) case/s and other pending cases/application from the old/previous RDO shall be continued/settled in the new RDO.

3. **Home RDO**. Revenue District Office where taxpayer is actually registered per record appearing in ITS Registration Database.

4. **Old/Previous RDO**. Revenue District Office where taxpayer was previously registered after approval of request for transfer of registration records.

5. **New RDO**. Revenue District Office where taxpayer was transferred and required to transact business.

## IV. POLICIES

1. Taxpayer Service Delivery Counter shall be established in each RDO and a Front Desk Officer (FDO) shall be designated. The FDO shall manage the said counter, assume the responsibilities of classifying taxpayer transactions and assist them in all their needs.

2. Uniform procedures on handling taxpayers' requests for transfer of registration to another RDO shall be followed under the following scenarios:

   a) From computerized to another computerized RDO
   b) From computerized to non-computerized RDO
   c) From non-computerized to computerized RDO
   d) From non-computerized to another non-computerized RDO

3. Each Revenue District Officer shall designate /maintain Front Desk Officers (FDOs), Receiving Officers (ROs), Designated Officers (DOs) and Fast Lane Encoders (FLEs). The RDO shall make use of available personnel in their district.

Open cases from the old/previous RDO shall be monitored by the following offices depending on the type of case/s:

| Office Concerned | Type of case/s |
|---|---|
| Assessment Service (Audit Information, Tax Exemption and Incentives Division) | All open Audit (AUD)/Tax Credit or Refund (TCR)/Letter of Notice (LN) cases (manual or systems generated cases) |
| Collection Service (Collection Programs Division) | All Accounts Receivable (AR), Returns Compliance System (RCS) cases (manual or systems generated cases) |

An operations memorandum containing the procedures on monitoring the open cases shall be prepared by the above-mentioned offices to be signed and approved by the Deputy Commissioner –Operations Group.

5. All suspended Collection & Bank Reconciliation System (CBR) and Returns Processing System (RPS) cases shall be resolved prior to transfer of registration of a taxpayer to another RDO.

6. Taxpayers who transferred at least three (3) times in two (2) consecutive years shall be categorized as frequently transferred taxpayers. They shall be detected thru manual monitoring based on Systems Generated Report of List of Transferred Taxpayer (Annex "H") by RDC. Frequently transferred taxpayer shall be subject to audit and investigation by the National Investigation Division to establish the validity of request for transfer of registration.

7. A record of taxpayer's system generated cases that were tagged due to taxpayers' transfer of registration shall be maintained by Revenue Data Center (RDC).

8. Any pending request of a taxpayer requesting for transfer of registration on Application to use Computerized Accounting system (CAS) or Components thereof pursuant to RMO 29-2002 and Application for Authority to Print (ATP) pursuant to RMO 28-2002 shall be transferred to the new RDO together with the Transfer Related Docket (TRD).

9. The processing of a taxpayer's request for Transfer of Registration should be completed within fifteen (15) days from date of request.

10. The Old RDO shall be responsible in the manual transfer of the Transfer Related Docket (TRD) and other documents relative to the transfer of registration of the taxpayer.

## V. PROCEDURES

### I. SCENARIO 1: TRANSFERS FROM COMPUTERIZED RDO TO ANOTHER COMPUTERIZED RDO

#### A. Old/Previous Computerized RDO

##### 1. Processing of Request for Transfer

###### 1.1 Front Desk Officer (FDO)

a) Assign Priority Number (PN) (Annex "A") in duplicate copies and distribute the original PN to taxpayers requesting for transfer of registration;

b) Call the PN of the taxpayer to be served to ensure that "first come first serve basis" is strictly observed and politely request the taxpayer to fill up the Verification Slip (Annex "B");

c) Receive the duly accomplished Verification Slip from the taxpayer;

d) Verify the taxpayer's existence in the ITS Database and accomplish the appropriate portion of Verification Slip. If the system is not available, follow specific procedures in handling transfers during systems non-availability (refer to Scenario I.A (2) hereof);

d.1 If the taxpayer is not yet registered in the ITS, instruct him to proceed directly to concerned RDO for registration purposes; or

d.2 If the taxpayer is registered in the ITS, ensure that the taxpayer's REG status is "**Active**" in the RDO. Otherwise, refer taxpayer to RDO where he is currently registered;

e) Receive the duly accomplished Application for Registration Information Update (BIR Form 1905) from the taxpayer in triplicate;

f) Ascertain that the data contained in the BIR Form 1905 are accurate and all the requirements listed in the Checklist of Requirements (Annex "C") are completely attached. Otherwise, brief the taxpayer on what to do and return documents for compliance. In no case shall the Front Desk Officer (FDO) accept an application if the requirements are not complete;

g) Attach the PN to the documents submitted by the taxpayer and furnish him with the duplicate PN as "claim stub" before forwarding the documents to the Receiving Officer;

h) Receive triplicate copy of duly approved BIR Form 1905, triplicate copy of Transfer Commitment Form (TCF) {Annex "F"} from the Chief, TSS/Designated Officer (DO);

i) Call the taxpayer's priority number and explain to him the notations made by the Chief, TSS/DO if any, in the approved BIR Form 1905;

j) Maintain a record of taxpayers requesting for transfer in a logbook which shall be signed received by the taxpayer upon release of the triplicate copy of approved BIR Form 1905, triplicate copy of TCF together with the list of requirements needed by the new RDO; and

k) Politely request the taxpayer to fill up Service Delivery Feedback Form (Annex "D").

**1.2 Receiving Officer (RO)**

a) Receive BIR Form 1905 and all attachments from FDO;

b) Stamp "RECEIVED" BIR Form 1905 including all the attachments, indicate current date and affix initial;

c) Assign Document Locator Number (DLN); and

d) Forward submitted documents to Document Processing Section for further processing.

**1.3 Document Processing Section (DPS)**

a) Receive BIR Form 1905 including all the required attachments from the Receiving Officer;

b) Verify existing RPS case/s (e.g. suspended/un-encoded returns, etc.) if any, and accomplish appropriate portion of Verification Slip (Annex B);

b.1 If there is no existing RPS case, forward submitted documents to Collection Section for further processing;

b.2 If there is existing RPS case/s, require taxpayer to submit necessary documents and resolve existing RPS case/s then forward submitted documents to Collection Section for further processing.

**1.4 Collection Section (CS)**

a) Receive BIR Form 1905 including all the required attachments from the Document Processing Section;

b) Verify existing CBR case/s (e.g. suspended/un-encoded payments, etc.) if any, and accomplish appropriate portion of Verification Slip (Annex B);

b.1 If there is no existing CBR case, forward submitted documents to the Chief, Taxpayer Service Section/Designated Officer for further processing.

b.2 If there is existing CBR case/s, require taxpayer to submit necessary documents and resolve existing CBR case/s then forward to the Chief TSS/DO for further processing.

**1.5 Chief, Taxpayer Service Section (TSS)/Designated Officer (DO)**

a) Receive BIR Form 1905 including all the required attachments from the Receiving Officer;

b) Review submitted documents and verify existence of CMS (AUD/TCR/LN/AR/RCS) cases on-line and from other manual records (e.g. excel files) being maintained in the RDO. Accomplish appropriate portion of Verification Slip (Annex B);

b.1 If there is no existing CMS case and after verification from DPS and CS that there is no pending RPS and CBR case, effect "electronic transfer" of REG records;

b.2 If there is an existing CMS case, print on-line the List of Open CMS cases in duplicate copies and Taxpayer's Ledger in duplicate copies for all tax types for the last three (3) taxable years which shall form part of the Transfer Related Docket (TRD) and effect the "electronic transfer" of REG records;

b.2.1 Require taxpayer to accomplish TCF in triplicate copies. Receive the properly accomplished TCF in triplicate;

b.2.2 Inform the taxpayer that the TRD of the case (AUD/TCR/LN/AR/RCS) shall be forwarded to the new RDO within five (5) working days from date of approval of BIR Form 1905 for the latter to pursue audit/collection thereof. Forward to the concerned Revenue Officer (Assessment – for AUD/TCR/LN or Collection – AR/RCS case whichever is applicable), duplicate copy of Taxpayer's ledger, duplicate copy of the list of Open CMS cases to be attached to the taxpayer's docket following the operations memorandum for taxpayer's registration transfer;

b.2.3 Attach printed original copy of the list/s of open CMS case/s, original copy of taxpayer's ledger and original copy of TCF to the TRD;

c) Determine if the taxpayer is transferring within or across RDCs:

c.1 If the taxpayer is transferring within RDC, stamp BIR Form 1905 with "***Your transfer request has been complied. Start transacting with BIR in your new RDO***";

c.2 If the taxpayer is transferring across RDCs, stamp BIR Form 1905 with "***You will be notified of the Status of your transfer request within three (3) working days or inquire directly from the new RDO thru Tel. No._____";***

d) Stamp "**APPROVED FOR TRANSFER**" (as shown in the sample layout) BIR Form 1905 and affix signature to signify approval;

Note: Refer to No. 3 of Annex "I" for the sample layout of Rubber Stamps.

e) Forward triplicate copy of duly approved BIR Form 1905 and triplicate copy of TCF to FDO for release to the concerned taxpayer; and

f) Forward the TRD together with its attachments to the new RDO within five (5) working days from date of approval of BIR Form 1905 following herein prescribed procedures under **Scenario 1 A (3)**.

**2. Handling of transfers during systems non-availability**

**2.1 TSS – Front Desk Officer (FDO)**

a) Inform taxpayer that his application will be processed but the electronic transfer on-line cannot be effected due to systems non-availability;

b) Receive the duly accomplished Application for Registration Information Update (BIR Form 1905) together with its required attachments from the taxpayer in triplicate;

c) Ascertain that the data contained in the BIR Form 1905 are accurate and all the requirements listed in Annex "C" are completely attached. Otherwise, brief the taxpayer on what to do and return documents for compliance. In no case shall the Front Desk Officer accept an application if the requirements are not complete;

d) Stamp in BIR Form 1905 "System is Not Available" and indicate contact person, telephone no., date of receipt and affix appropriate initials;

e) In case the taxpayer has an open/pending case, require him to accomplish the Transfer Commitment Form (TCF) in triplicate. Receive the properly accomplished TCF in triplicate;

f) Attach the Priority Number to the documents submitted by the taxpayer and furnish him with the duplicate Priority Number as "claim stub" before forwarding the documents to the Receiving Officer for further appropriate action;

g) Forward application documents to RO for manual assignment of Document Locator Number (DLN);

h) Receive duly approved triplicate copy of BIR Form 1905 and triplicate copy of TCF from the Chief, TSS/DO;

i) Call the taxpayer's priority number and remind him/her on the notations made by the Chief, TSS/DO in the approved BIR form 1905;

j) Release the triplicate copy of BIR Form 1905 to the taxpayer together with the list of requirements needed by the new RDO. The duplicate copy of the duly approved BIR Form 1905 shall be forwarded to the Chief, TSS/DO;

k) Maintain a record of taxpayers requesting for transfer in a logbook which shall be signed received by the taxpayer upon release of the triplicate copy of the approved BIR Form 1905, triplicate copy of TCF together with the list of requirements needed by the new RDO; and

l) Politely request the taxpayer to fill up Service Delivery Feedback Form (Annex "D").

**2.2 TSS – Receiving Officer (RO)**

a) Receive BIR Form 1905 together with attachments from the TSS FDO;

b) Stamp "RECEIVED" BIR Form 1905 and all its attachments, indicate current date and affix initials;

c) Assign DLN following the standard manual procedures and once the system is available, access DTM of CMS to capture DLN on-line; and

d) Forward documents to DPS for further processing and approval.

**2.3 Document Processing Section (DPS)**

a) Receive BIR Form 1905 including all the required attachments from the Receiving Officer;

b) Once the system is available, verify existing RPS case/s (e.g. suspended/un-encoded returns, etc.) if any, and accomplish appropriate portion of Verification Slip (Annex B);

b.1 If there is no existing RPS case, forward submitted documents to Collection Section for further processing;

b.2 If there is existing RPS case/s, require taxpayer to submit necessary documents and resolve existing RPS case/s then forward submitted documents to Collection Section for further processing.

**2.4 Collection Section (CS)**

a) Receive BIR Form 1905 including all the required attachments from the Document Processing Section;

b) Once the system is available, verify existing CBR case/s (e.g. suspended/un-encoded payments) if any, and accomplish appropriate portion of Verification Slip (Annex B);

b.1 If there is no existing CBR case, forward submitted documents to the Chief, Taxpayer Service Section/Designated Officer for further processing.

b.2 If there is existing CBR case/s, require taxpayer to submit necessary documents and resolve existing CBR case/s then forward to the Chief TSS/DO for further processing.

**2.5 Chief, TSS/Designated Officer (DO)**

a) Receive BIR Form 1905, including all the required attachments listed in Annex "C" hereof from the Receiving Officer;

b) Review all documents submitted;

c) Attach the original BIR Form 1905 to the TRD for release to the new RDO;

d) Stamp "**APPROVED FOR TRANSFER**" (as shown in the sample layout) BIR Form 1905 and affix signature to signify approval;

e) Forward the triplicate copy of the duly approved BIR Form 1905 to FDO for release to the concerned taxpayer;

f) Once the system is available, verify existence of open CMS cases on-line and accomplish appropriate portion of Verification Slip (Annex B);

f.1 If there is no existing CMS case and after verification from DPS and CS that there is no pending RPS and CBR case, effect "electronic transfer" of REG records;

f.2 If there is an existing CMS case, print on-line the List of Open CMS cases and Taxpayer's Ledger in duplicate copies for all tax types for the last three (3) taxable years and effect the "electronic transfer" of REG records.

f.2.1 Attach original copy of taxpayer's ledger and original copy of TCF to the TRD. Inform the taxpayer that the TRD of the case (AUD/TCR/LN/AR/RCS) shall be forwarded to the new RDO within five (5) working days for the latter to pursue audit/collection thereof. Forward to the concerned Revenue Officer (Assessment – for AUD/TCR/LN or Collection – AR/RCS case whichever is applicable) the quadruplicate copy of TCF, duplicate copy of taxpayer's ledger, duplicate copy of the list of Open CMS cases to be attached to the taxpayer's docket following the operations memorandum for taxpayer's registration transfer;

f.2.2 Attach original copies of printed list/s of open CMS cases, taxpayer's ledger and TCF to the TRD;

g) Signify approval by affixing signature in the COR and other REG related papers/documents; and

h) Forward the TRD to the new RDO within five (5) working days from release of the approved BIR Form 1905 following herein prescribed procedures under Scenario 1 A (3).

**3. Forwarding TRD to the new Computerized RDO**

**3.1 Chief, Taxpayer Service Section (TSS) for Transfer Related Docket (TRD)**

a) Prepare "Indorsement" (Annex "E") for the TRD for approval of the RDO; and

b) Forward the Transfer Related Docket (TRD) composed of the transfer related input form and other documentary requirements submitted by the taxpayer including the list of open CMS cases to the new RDO within five (5) working days from release of the approved BIR Form 1905.

## B. New Computerized RDO

### 1. Processing of Request for Transfer

#### 1.1 TSS - Front Desk Officer (FDO)

a) Assign PN in duplicate copies and distribute the original PN to taxpayer requesting for transfer of registration;

b) Call the PN of the taxpayer that will be served to ensure that "first come first serve basis" is strictly observed;

c) Politely request the taxpayer to fill up Verification Slip Form (Annex B);

d) Receive duly approved BIR Form 1905 from the taxpayer and process the same by checking system's availability. If the system is not available, follow specific **procedures in handling transfer request during systems non-availability. (Refer to Scenario 1 B (2) hereof);**

e) Verify taxpayer's existence in the new RDO in RDC Database and accomplish appropriate portion of the Verification Slip. If the taxpayer does not exist in the RDC Database, contact the old RDO to remind/ensure that the required **electronic transfer** should be effected;

f) Ascertain that the documents submitted by the taxpayer are complete as required per Annex "C". If the requirements are not complete, brief the taxpayer on what to do and return documents for compliance. In no case shall the FDO accept an application if the requirements are not complete;

g) Attach the PN to the documents submitted by the taxpayer and furnish him with the duplicate priority number as "claim stub";

h) Forward the documents to the Receiving Officer for further appropriate action;

i) Upon approval of the application for transfer, receive documents from Chief, TSS and call Priority No. of taxpayer;

j) Release new COR if applicable, TIN Card, triplicate copy of BIR Form 1905 and other papers to taxpayer; and

k) Politely request the taxpayer to fill-up Service Delivery Feedback Form.

#### 1.2 Receiving Officer (RO)

a) Receive Transfer Related Docket (TRD) composed of transfer related input form and other documentary requirements submitted by the taxpayer including the list of open CMS cases if any, from the previous RDO.

b) Receive duly approved BIR Form 1905 including all the attachments listed in Annex "C" from the Front Desk Officer;

c) Stamp "RECEIVED" duly approved BIR Form 1905 including all the attachments, indicate date of receipt and affix initials;

d) Assign Document Locator Number (DLN); and

e) Forward documents to Fast Lane Encoder (FLE) for REG updates/data capture.

**1.3 Fast Lane Encoder (FLE)**

a) Receive the documents from RO and effect the necessary REG updates/data capture;

b) Print new TIN Card indicating the taxpayer's new address. If the taxpayer is engaged in business, generate and print new Certificate of Registration (COR);

c) Validate accuracy of the data contained in the newly printed TIN card and generated REG correspondence. In case the data are not accurate, effect the necessary corrections; and

d) Forward the documents to TSS Chief for approval and signature.

**1.4 Chief, Taxpayer Service Section (TSS)**

a) Receive the documents from FLE and conduct review/verification procedures. If the documents are not found in order, check the accuracy of the data and effect the necessary corrections;

b) Indicate date and affix signature in COR, if applicable, and other REG related papers /documents, to signify approval; and

c) Forward the triplicate copy of approved BIR Form 1905, COR, and Inventory List of Unused Receipts and Invoices, and the Transfer Commitment Form (TCF) to FDO for release to taxpayer.

d) Send letter to taxpayer (Annex "G") informing him/her that his/her request for transfer of registration is effected and that he/she can now start transacting to his/her new RDO.

**2. Handling Transfer Request during Systems Non-Availability**

**2.1 TSS-Front Desk Officer (FDO)**

a) Inform taxpayer that his application will be processed but the electronic transfer on-line cannot be affected due to systems non-availability;

b) Receive from taxpayer copy of approved BIR Form 1905 and other required attachments per Annex "C";

c) Ascertain that the documents submitted by the taxpayer are complete as required per Annex "C". If the requirements are not complete, brief the taxpayer on what to do and return documents for compliance. In no case shall the FDO accept an application if the requirements are not complete;

d) Stamp "System is Not Available" on BIR Form 1905 and indicate contact person, telephone no., date of receipt and initials;

e) Attach PN to the documents submitted by the taxpayer and furnish him with the duplicate PN as "claim stub" before forwarding the documents to the concerned Revenue Officer, following procedures for taxpayers requesting for transfer of registration with open cases to be contained in an operations memo, for further appropriate action;

f) Receive the triplicate copy of BIR Form 1905 and the duly signed COR and other REG correspondence, if applicable from TSS Chief;

g) Release the triplicate copy of BIR Form 1905, COR (if with business),TIN Card and other documents to taxpayer; and

h) Politely request taxpayer to fill up Service Delivery Feedback Form.

**2.2 TSS-Receiving Officer (RO)**

a) Receive documents, stamp "RECEIVED", indicate date of receipt, affix initials and assign DLN following the standard manual procedures and once the system is available, access DTM of CMS to capture DLN on-line; and

b) Forward the duplicate copy of BIR Form 1905 and other documents to Chief, TSS/DO for further appropriate action.

**2.3 Chief, TSS/Designated Officer (DO)**

a) Receive documents including its attachments from the Receiving Officer and check if the taxpayer is engaged in business. If not, print new TIN Card indicating therein the new address;

b) If the taxpayer is engaged in business, prepare **manual** COR based on the attached photocopy from the old RDO;

c) Check the accuracy of the data contained in the manually prepared COR, new TIN Card and other REG correspondence/s (see Annex "C") and effect the necessary corrections, if needed;

d) Indicate date and affix signature in COR, if applicable, and other REG correspondence, to signify approval; and

e) Forward the triplicate copy of approved BIR Form 1905, COR and Inventory List of Unused Receipts and Invoices, and the Transfer Commitment Form (TCF) to FDO for release to taxpayer.

f) Send letter to taxpayer (Annex "G") informing him/her that his/her request for transfer of registration is effected and that he/she can now start transacting to his/her new RDO.

## II. SCENARIO 2: TRANSFERS FROM COMPUTERIZED RDO TO NON-COMPUTERIZED RDO

### A. Old/Previous Computerized RDO

Follow the same procedures in Scenario 1 A (1), (2) and (3) hereof.

### B. New Non-Computerized RDO

#### 1. Processing of Request for Transfer

##### 1.1 TSS - Front Desk Officer (FDO)

a) Assign PN in duplicate copies and distribute the original PN to taxpayer requesting for transfer of registration;

b) Call the PN of the taxpayer to be served to ensure that "first come first serve basis" is strictly observed;

c) Politely request him to fill up Verification Slip (Annex "B");

d) Receive duly approved BIR Form 1905 and ascertain that the requirements listed in Annex "C" are complete. If the requirements are not complete, brief the taxpayer on what to do and return the documents for compliance. In no case shall the FDO accept an application if the requirements are not complete;

e) Attach the PN to the documents submitted by the taxpayer and furnish him with the duplicate priority number as "claim stub";

f) Forward the documents to Receiving Officer for further appropriate action;

g) Receive triplicate copy of BIR Form 1905, new COR if applicable, TIN Card and other documents from Chief, TSS upon approval of the application for transfer;

h) Call PN of taxpayer and release new COR /TIN Card, triplicate copy of BIR Form 1905 and other documentary attachments to taxpayer; and

i) Politely request the taxpayer to accomplish a Service Delivery Feedback Form (Annex "D").

##### 1.2 Receiving Officer (RO)

a) Receive Transfer Related Docket (TRD) composed of transfer related input form and other documentary requirement submitted

by the taxpayer including the list of open CMS cases if any, from the previous RDO.

b) Receive documents from the FDO then stamp "RECEIVED" duly approved BIR Form 1905 including all the attachments, indicate date of receipt and affix initials;

c) Assign Document Locator Number (DLN);

d) Retain duplicate copy of BIR Form 1905 for file; and

e) Forward other documents to TSS Chief/DO for further appropriate action.

**1.3 Chief, Taxpayer Service Section/ Designated Officer (DO)**

a) Receive BIR Form 1905 including all the required attachments from RO;

b) Determine if the taxpayer is engaged in business. If the taxpayer is not engaged in business, print TIN Card. Otherwise, manually prepare new COR and print TIN Card;

c) Conduct the required review procedures to ensure the accuracy of the data and information contained in COR and TIN Card; If the documents are not found in order, effect the necessary corrections;

d) Indicate date and affix signature in COR, if applicable and other REG correspondence to signify approval; and

e) Forward BIR Form 1905, COR and Inventory List of Unused Receipts and Invoices to FDO for release to taxpayers.

f) Send letter to taxpayer informing him/her that his/her request for transfer of registration is effected and that he/she can now start transacting to his/her new RDO (Annex "G").

(c) **SCENARIO 3: TRANSFERS FROM NON-COMPUTERIZED RDO TO COMPUTERIZED RDO**

**A. Old/Previous Non-Computerized RDO**

**1. Processing of Request for Transfer**

**1.1 TSS - Front Desk Officer (FDO)**

a) Assign Priority Number (PN) in duplicate copies and distribute the original PN to taxpayer requesting for transfer of registration;

b) Call the PN of the taxpayer to be served to ensure that "first come first serve basis" is strictly observed and politely request him to fill up the Verification Slip (Annex B);

c) Receive the duly accomplished Verification Slip from the taxpayer;

d) Verify taxpayer's existence from available manual records and accomplish appropriate portion of Verification Slip. If the taxpayer does not exist, instruct him to proceed directly to his desired new RDO for TRU/registration compliance purposes;

e) In case the taxpayer has an open case, require him to accomplish the Transfer Commitment Form (TCF) in triplicate. Receive properly accomplished TCF in triplicate;

f) Receive from taxpayer duly accomplished Application for Registration Information Update (BIR Form 1905) in triplicate and the required attachments as listed in Annex "C";

g) Ascertain that the data contained in BIR Form 1905 are accurate and all the requirements as shown in Annex "C" are completely attached (Only application with complete requirements shall be accepted by the FDO). Otherwise, brief the taxpayer on what to do and return documents for compliance. In no case shall the FDO accept an application if the requirements are not complete;

h) Attach the PN to the documents submitted by the taxpayer and furnish him with the duplicate PN as "claim stub" before forwarding the documents to the Receiving Officer for further appropriate action;

i) Receive duly approved triplicate copy of BIR Form 1905 from the Chief, TSS/Designated Officer (DO);

j) Call the Taxpayer's PN and remind him/her on the notations made by the Chief TSS/DO through the approved BIR Form 1905;

k) Maintain a record of taxpayers requesting for transfer in a logbook which shall be signed received by the taxpayer upon release of the triplicate copy of approved BIR Form 1905 and triplicate copy of TCF together with the list of requirements needed by the new RDO; and

l) Politely request the taxpayer to fill up Service Delivery Feedback Form (Annex "D").

**1.2 Receiving Officer (RO)**

a) Receive BIR Form 1905 and all attachments from the FDO;

b) Stamp "RECEIVED" BIR Form 1905 including all the attachments, indicate date and affix initials;

c) Assign Document Locator Number (DLN) using standard manual procedures; and

d) Forward the submitted documents to the TSS Chief/DO for further processing requirements.

**1.3 Chief, Taxpayer Service Section/Designated Officer**

a) Receive BIR Form 1905 including all the required attachments from the RO;

b) Attach the original BIR Form 1905 to the TRD for release to the new RDO;

c) Verify existence of open/pending AUD/TCR/LN/AR/RCS cases from manual records (e.g. excel files) being maintained in the RDO and accomplish appropriate portion of the Verification Slip;

d) If there are open/pending cases, require taxpayers to accomplish TCF in triplicate copies. Receive properly accomplished TCF in triplicate. Inform taxpayer that the TRD of the case/s shall be forwarded within five (5) working days to the new RDO for the latter to pursue audit activities/collection thereof, following procedures for taxpayers requesting for transfer of registration with open cases to be contained in an operations memo;

e) Stamp "**APPROVED FOR TRANSFER**" (as shown in the sample layout) BIR Form 1905 and affix signature to signify approval;

f) Forward to FDO triplicate copy of duly approved BIR Form 1905 for release to taxpayer;

g) Send/transmit duly approved BIR Form 1905 thru fax immediately to Systems Operations Division (SOD) for update of taxpayer information in NO Database; and

h) Forward the TRD composed of transfer related docket input form, original copy of approved BIR Form 1905, TCF and other documentary requirements submitted by the taxpayer to the new RDO within five (5) working days from release of the approved BIR Form 1905 following the herein prescribed procedures under Scenario 1A(3).

**B. System Operations Division**

1. Receive from the Old Non-Computerized RDO the approved BIR Form 1905; and

2. Update/Upload the taxpayer's information in the NO Database within three (3) days from receipt of the approved BIR Form 1905.

**C. New Computerized RDO**

**1. Processing of Request for Transfer**

**1.1 TSS - Front Desk Officer (FDO)**

a) Assign Priority Number (PN) in duplicate copies and distribute the original PN to taxpayer requesting for transfer of registration;

b) Call the PN of the taxpayer that will be served to ensure that "first come first serve basis" is strictly observed;

c) Politely request the taxpayer to fill up Verification Slip Form (Annex B);

d) Receive duly approved triplicate copy of BIR Form 1905 from the taxpayer and ascertain that the data contained in application form are accurate and all the requirements listed in Annex "C" are attached to BIR Form 1905. If the requirements are not complete, brief the taxpayer on what to do and return documents for compliance. In no case shall the FDO accept an application if the requirements are not complete;

e) Process the documents submitted by checking system's availability. **If the system is not available, follow specific procedures in handling transfer request during systems non-availability [Refer to Scenario 1 B(2)]**;

f) Verify taxpayer's existence in the new RDO through RDC Database. If the taxpayer does not exist in the RDC Database, verify its existence in the NO Database. If the taxpayer does not exist, inform him of the findings and brief him on how to undergo TRU procedures. However, if the taxpayer has an existing approved BIR Form 1905, verify the authenticity of the approval from the previous RDO;

g) Ensure that the taxpayer's status in the new RDO is "Active". Otherwise, request thru RDC Helpdesk concerned for data loading if needed;

h) Attach the PN to the documents submitted by the taxpayer and furnish him with the duplicate PN as "claim stub" before forwarding the documents to the Receiving Officer for further appropriate action;

i) Forward the documents to the RO for further appropriate action;

j) Upon approval of the application for transfer, receive taxpayer's copy of duly approved BIR Form 1905, TIN Card, duly signed COR, if applicable, from Chief, TSS, duplicate copy of Inventory List of Unused Receipts and Invoices duly stamped "RECEIVED' by the previous RDO and unused receipts and invoices for re-stamping purposes if any;

k) Call priority number of taxpayer and release triplicate copy of the duly approved BIR Form 1905, COR (if with business), new TIN Card and other papers to taxpayer; and

l) Politely request the taxpayer to fill-up Service Delivery Feedback Form (Annex "D").

**1.2 Receiving Officer (RO)**

a) Receive Transfer Related Docket (TRD) composed of transfer related input form and other documentary requirements submitted by the taxpayer including the list of open CMS cases if any, from the previous RDO.

b) Receive BIR Form 1905 and all attachments from the FDO;

c) Stamp "RECEIVED" BIR Form 1905, including all the attachments, indicate date of receipt and affix initials;

d) Assign Document Locator Number (DLN); and

e) Forward documents to FLE for REG Update/data capture.

**1.3 Fast Lane Encoder (FLE)**

a) Receive the documents from the RO and effect the necessary REG updates/data capture (if not found in NO - Database);

b) Determine if the taxpayer is engaged in business. If the taxpayer is not engaged in business, print new TIN Card indicating the new address, and validate the accuracy of the data contained in the newly printed TIN Card. If the taxpayer is engaged in business, generate and print new Certificate of Registration (COR), and print TIN Card indicating the new address and other REG data of the taxpayer;

c) Validate the accuracy of the data contained in the newly generated REG correspondence. In case the data are not accurate, effect the necessary corrections; and

d) Forward the documents to the Chief, TSS for approval and signature.

**1.4 Chief, Taxpayer Service Section (TSS)**

a) Receive the documents from FLE;

b) Conduct review/verification procedures. If the documents are not found in order, check the accuracy of the data contained in the newly generated printed REG correspondence and effect the needed corrections;

c) Indicate the date and affix signature to the new COR, if applicable, to signify approval; and

d) Forward triplicate copy of BIR Form 1905 and the duly signed COR if applicable, new TIN Card and other REG correspondence including Inventory List of Unused Receipts and Invoices, if any to FDO for release to taxpayer.

e) Send letter to taxpayer (Annex "G") informing him/her that his/her request for transfer of registration is effected and that he/she can now start transacting to his/her new RDO.

## VI. SCENARIO 4: TRANSFERS FROM NON-COMPUTERIZED RDO TO ANOTHER NON-COMPUTERIZED RDO

### A. Procedures to be followed by the Old/Previous Non-Computerized RDO

Follow the same procedures in Scenario 3 (A) (1) hereof.

### B. Procedures to be followed by the New Non-Computerized RDO

Follow the same procedures in Scenario 2 (B) (1) hereof.

## VII. REPORTORIAL AND OTHER REQUIREMENTS

### A. Revenue Data Center (RDC) shall:

1. For **Computerized RDOs**, generate and print hard copy(ies) of the following reports to be distributed on or before the 5th day of the following month:

   a. List of Open Audit, Letter of Notice (LN) and TCR Cases of Taxpayers whose Registration Records were Electronically Transferred

      Original - AITEID
      Duplicate - Assessment Division of the Region having jurisdiction over the old RDO

   b. Monthly Report of Transferred Registration with Open Accounts Receivable (AR) Cases
      Original - Collection Programs Division (CPD)
      Duplicate - Collection Division of the Region having jurisdiction over the old RDO

   c. Monthly Report of Transferred Registration with Open Returns Compliance System (RCS)/Stop-filer cases
      Original - CPD
      Duplicate - Collection Division of the Region having jurisdiction over the old RDO

2. Generate and submit thru e-mail a List of Transferred Taxpayers (Annex "H") every 10th day of the month following the close of each quarter to TAS thru TSPMD.

### B. Non-Computerized RDOs

1. Prepare and submit the following reports on or before the 5th day of the following month:

a. Monthly Report of Transferred Registration with Open Accounts Receivable (AR) Cases
   Original - Collection Programs Division (CPD)
   Duplicate - Collection Division of the Region having jurisdiction over the old RDO

b. Monthly Report of Transferred Registration with Open Returns Compliance System (RCS)/Stop-filer cases
   Original - CPD
   Duplicate - Collection Division of the Region having jurisdiction over the old RDO

c. Monthly Report of Transferred Registration with Open Audit, Letter of Notice and Tax Credit/Refund Cases
   Original - AITEID
   Duplicate - Assessment Division of the region having jurisdiction over the old RDO

**2. Audit Information Tax Exemption and Incentives Division (AITEID)**

a. Receive List of Open Audit, Letter of Notice (LN) and Tax Credit/Refund Cases of Taxpayers whose Registration Records were Electronically Transferred and Monthly Report of Transferred Registration with Open Audit, Letter of Notice and Tax Credit/Refund Cases from the RDC and non-computerized RDOs, respectively;

b. Evaluate and analyze information contained in the reports and follow the existing procedures in the processing of reports; and

c. Monitor the open cases of taxpayers transferring from one BIR office to another.

**3. Collection Programs Division (CPD)**

a. Receive Monthly Report of Transferred Registration with Open AR Cases and Monthly Report of Transferred Registration with Open RCS/Stop filer Cases;

b. Evaluate and analyze information contained in the reports and follow the existing procedures in the processing of reports; and

c. Monitor the open AR/RCS cases of taxpayers transferring from one RDO to another.

**4. Assessment Division (AD)**

a. Receive the hard copy(ies) of system-generated cases in docket form of taxpayers that requested for transfer, as generated by RDC;

b. Monitor the dockets of open AUD/TCR/LN cases. Follow the operations memorandum containing the procedures in the monitoring of open audit cases; and

c. Ensure settlement of open AUD/TCR/LN cases of taxpayers transferring from one RDO to another.

**5. Collection Division (CD)**

a. Receive the hard copy(ies) of system-generated cases in docket form of taxpayers that requested for transfer, as generated by RDC;

b. Monitor the dockets of open AR/RCS cases. Follow the operations memorandum containing the procedures in the monitoring of open AR/RCS cases; and

c. Ensure settlement of open AR/RCS cases of taxpayers transferring from one RDO to another.

**6. Taxpayer Assistance Service (TAS) thru Taxpayer Service Programs and Monitoring Division (TSPMD)**

a. Receive Lists of Transferred Taxpayers (Annex "H") from RDC every 10th day of the month following the close of each quarter;

b. Evaluate and validate the reasons for the taxpayer's frequent transfer; and

c. Recommend the taxpayer subject for investigation to Enforcement Service whenever investigation is warranted and necessary.

## VIII. TRANSITORY PROVISIONS

All unused receipts/invoices of a taxpayer in the Old RDO shall be allowed to be used, provided that the taxpayers submit an Inventory List of all Unused Receipts and Invoices to the new RDO upon approval of the request for transfer of registration and shall stamp the new address in the unused receipts/invoices.

## IX. REPEALING CLAUSE

All revenue issuances and/or portion/s thereof inconsistent herewith are hereby repealed, amended and/or modified accordingly.

## X. EFFECTIVITY

This Order takes effect immediately.

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