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

Date: SEP 29 2022

REVENUE MEMORANDUM ORDER NO. 41-2022

SUBJECT : Issuance of Tax Verification Notice for Estate Tax Cases

TO : All Internal Revenue Officers, Employees and Others Concerned

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The use of the Tax Verification Notice (TVN) was initially mandated to replace the Return Verification Orders (RVOs) in 1999 thru Revenue Memorandum Order (RMO) No. 33-99 for verification and processing of One-Time Transaction (ONETT) tax returns. However, thru the years, the use of TVNs for ONETT was streamlined for estate tax transactions only based on RMO Nos. 15-2003 and 69-2010.

In order to comply with the "Ease of Doing Business" under Republic Act No. 11032 in processing requests for issuance of Certificate Authorizing Registration (CAR) related to the transfer of properties left by the decedent, this Order is being issued to discontinue the issuance of TVN for Estate Tax cases where the decedent has no registered business.

This RMO revises portions of all other issuances inconsistent herewith.

This Order shall take effect immediately.

LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue
001691

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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
SEP 29 2022
1:55 p.m
ADMIN-1
RECEIVED

BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION
SEP 29 2022
3:04p
RECEIVED