Making the Public Know

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

June 28, 2010

REVENUE MEMORANDUM ORDER NO. 59-2010

SUBJECT : Amending certain reportorial requirements and responsibilities for Project R.I.P. as prescribed in RMO No. 10 - 2010

TO : All Internal Revenue Officers and Others Concerned

I. BACKGROUND AND OBJECTIVE

Pursuant to RMO No. 10-2010, Project Rest in Peace (R.I.P.) has been implemented to increase the number of estate tax returns filed and estate taxes collected. To ensure that Project R.I.P. is being effectively implemented, and in order to monitor its progress, this Order is being issued to prescribe the reporting requirements for Project R.I.P. and to amend and define the responsibilities of certain Offices involved in this project.

II. POLICIES AND GUIDELINES

The following policies and guidelines shall be observed the implementation of Project R.I.P.:

1. All Revenue District Officers (RDO) shall prepare a monthly report, on the information gathered in its access to records, using the format prescribed in **Annex "A"** on Monthly List of Decedent Information/Data within the RDO Jurisdiction, **Annex "B"** on Monthly List of Decedent Information/Data Outside the RDO Jurisdiction (With Taxpayer Identification Number) and **Annex "B-1"** on Monthly List of Decedent Information/Data Outside the RDO Jurisdiction (Without Taxpayer Identification Number) and email the same to the Chief, Asset Valuation Division (AVD) at avdprojectrip@bir.gov.ph , on or before the 10th day of each month.

2. The Chief, AVD shall identify which RDO has jurisdiction over the decedents listed in Annexes B and B-1 reports submitted by all RDOs and email the monthly report received and/or processed to the Deputy Commissioner – Information Systems Group (ISG) on or before 15th day of each month.

3. The responsible office in the ISG shall handle the data warehousing, matching/filtering and for the generation of the following reports and requirements:

    a. Lists of out-of-district decedents identified per RDO (with or without T.I.N.). These lists will come from Annexes B and B-1 on monthly reports submitted by RDOs;

b. Cumulative alphabetical list of all decedents by name, with information on address, date of death, and other pertinent information, that can be viewed by all Revenue District Officers for verification prior to the issuance of Certificate Authorizing Registration of real properties for transfer. The RDO can refer to this database to monitor any attempt to irregularly transfer after death the decedent's properties by means of sale or donation.

4. The reports generated by the ISG in No. 3(a) shall be forwarded to the AVD on or before the 20th day of each month which shall be emailed to the RDO not later than one day following the receipt of the report from ISG.

5. All Revenue District Officers shall email a Monthly Accomplishment Report on Project R.I.P. (Annex "C") to the Chief, AVD on or before the 10th day of each following month at avdprojectrip@bir.gov.ph

6. The Chief, AVD shall monitor the progress of estate tax cases found to have deficiency estate taxes due and determined to have not filed the required estate tax return and paid the corresponding estate taxes until its conclusion. Also, the AVD shall prepare and submit progress reports on this project as may be required by the top management.

III. The National Investigation Division shall not be required anymore to undertake the activities prescribed in RMO No. 10-2010 to avoid duplication of the same work being done already by the Revenue District Officers. Furthermore, the requirements in RMO No. 10-2011 for the submission of information to the Audit Information, Tax Exemption and Incentives Division (AITED) by the RDOs and the processing of the same by the AITED shall be amended with the procedures prescribed in this RMO.

IV. REPEALING CLAUSE

All Orders, memoranda and other revenue issuances which are inconsistent with this order are hereby revoked, modified or amended.

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

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