

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

December 11, 2014

REVENUE MEMORANDUM CIRCULAR NO. 39-2015

SUBJECT: Updated BIR Citizen's Charter as Consolidated

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all concerned, quoted hereunder are the frontline services under the Revised BIR Citizen's Charter as of December 2014, to wit:

Processing of Application for Taxpayer Identification Number (TIN) of Local Employee

- Who may Avail** : Taxpayers receiving purely compensation income either by the employee or thru his employer
- Where to Avail** : 1) RDO having jurisdiction over the place of office of the employer where such employee is expected to report for work.
- 2) For employees of large taxpayers and corporations included under the Taxpayer Account Management Program (TAMP), their employers shall be responsible to secure the employees' TIN through the use of e-REG System.
- 3) Employers, shall secure the TIN of their employees through e-REG System
- 4) Employee with concurrent multiple employment shall secure TIN at the RDO having jurisdiction over his principal/main Employer.
- What are the Documentary Requirements** : 〉 BIR Form 1902*
〉 NSO Certified Birth Certificate of declared dependents, if any;
〉 Waiver of husband on his right to claim additional exemptions, if wife will claim;
〉 Marriage Contract, if applicable;
If the husband wants to reacquire from his wife the privilege of claiming the additional exemption for the dependent children, he shall execute a cancellation of the previously executed waiver of the privilege to claim additional exemptions in favor of the wife, which Notice of Cancellation of Waiver of the Privilege of Claiming the Additional Exemptions shall be filed separately, together with the registration update form, with the RDOs having jurisdiction over the registration of the husband and of the wife.
〉 NSO Certified Birth Certificate of the applicant; or
〉 Birth Certificate with Civil Registry Number (for newly born dependents)

- › Passport (in case of non-resident alien not engaged in trade or business).
- › Certification from the Office of Muslim Affairs (for Muslims without birth certificate)
- › Notarized Affidavit with at least two (2) witnesses (for applicant without birth certificate)

For employers using eREG System, the above requirements shall be required from their employees

Duration : 25 minutes***

How to Avail of the Service :

| Step | Taxpayer | RDO Activity | Processing Time | Person Responsible | Fees |
|------|---|---|-----------------|------------------------------|------|
| 1 | Submit duly accomplished BIR Form, together with the required documents | Receive application form and verify taxpayer's and employer's existence in the ITS*/TINVER* | 5 minutes | Client Support Officer (CSO) | NONE |
| | | Check completeness of supporting documents | 5 minutes | CSO | |
| | | Stamp received on the application and assign Document Locator Number (DLN) | 5 minutes | CSO | |
| | | Encode and generate TIN | 7 minutes | Registration Officer | |
| 2 | Receive TIN | Release TIN - indicate in taxpayer's receiving copy of BIR Form 1902 | 3 minutes | CSO (releasing) | |

*See Annex "A" - Acronyms

**Form is available FREE OF CHARGE

***Processing Time per Application

Note: Processing of TIN shall be based on the completeness of the documents presented.

Processing of Application for Taxpayer Identification Number (TIN) for EO 98 / ONETT

- Who and Where to Avail** :
- 1) **Applicants under E. O. 98** - at any RDO provided the RDO shall use eREG System to generate the TIN, or RDO having jurisdiction over the residence address of the applicant.
 - 2) **Non-Resident Applicants** - Office of the Commissioner of Internal Revenue through RDO No. 39, South Quezon City;
 - 3) **TP with ONETT (Donation)** - RDO having jurisdiction over the residence of the donor;
 - 4) **TP with ONETT (ESTATE without proprietary activities)** - RDO having jurisdiction over the residence of the decedent at the time of death;
 - 5) **TP with ONETT (Sale of Real Property)** - RDO where the real property is located.
 - 6) **TP with ONETT (Sale of Shares of Stocks)** - for shares of stock not traded in the Stock Exchange, RDO having jurisdiction over the address of the seller. In the case of listed shares, the venue shall be with the RDO having jurisdiction over the place where the particular Local Stock Exchange is located.

- What are the Documentary Requirements** :
- › BIR Form 1904*
 - › **Individual**
 - 1) NSO Certified Birth Certificate of the applicant;
 - 2) Marriage Contract, if the applicant is a married woman;
 - 3) Certification from the Office of Muslim Affairs (for Muslims without birth certificate)
 - 4) Notarized Affidavit with at least two (2) witnesses (for applicants without birth certificate)
 - 5) Passport (in the case of Non-Resident Alien not Engaged in Trade or Business)

Non-Individual

- › Document to support transaction of non-resident foreign corporation and the withholding agent (e.g. bank certification, invoice, contract, etc.)

Additional requirements for transactions involving ONETT

- 1) **Transfer of Properties by Succession (ESTATE)**
 - › Death Certificate of decedent;
 - › Deed of Extrajudicial Settlement of the Estate/Judicial Settlement of the Estate
- 2) **Transfers by Gratuitous Title (Donation)**
 - › Deed of Donation (to determine tax type to be registered);
- 3) **Sale, Assignment, Mortgage, Purchase and/or Disposal of Shares of Stock and/ or Real Estate Properties (whichever is applicable)**
 - › Deed of Sale;
 - › Deed of Assignment;
 - › Mortgage Document
- 4) **Claim of Winnings**
 - › Certification from Awarding Company/Person
- 5) **Claim of Winnings involving Personal Properties Subject to Registration**
 - › Cash Invoice or Official Receipt for brand new vehicle or other personal /real properties subject to registration;
- 6) **Sale of Second-hand Vehicle**
 - › Deed of Sale or Certificate of Registration (COR) with LTO

Duration : 21 minutes**

How to Avail of the Service :

| Step | Taxpayer | RDO Activity | Processing Time | Person Responsible | Fees |
|-------------|---|--|------------------------|------------------------------|-------------|
| 1 | Submit duly accomplished BIR Form, together with the required documents | Receive application form and verify existence in the ITS/TINVER | 5 minutes | Client Support Officer (CSO) | NONE |
| | | Check completeness of supporting documents | 5 minutes | CSO | |
| | | Stamp received on the application and assign DLN | 5 minutes | CSO | |
| | | Encode and generate TIN | 3 minutes | Registration Officer | |
| 2 | Receive TIN | Release TIN - indicate in taxpayer's receiving copy of BIR Form 1904 | 3 minutes | CSO (releasing) | |

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**Processing Time per Application

Note: Processing of TIN shall be based on the completeness of the documents presented.

Processing of Application for TIN and Registration of Self-Employed Individuals, Estates and Trusts including their branches and facilities

- Who may Avail** : Individuals engaged in trade or business or those in the practice of profession, Estates and Trusts with proprietary activities including their branches and facilities, if any
- Where to Avail** : 1) RDO having jurisdiction over the place where the Head Office and branch is located, respectively
- 2) RDO having jurisdiction over the place of residence, in the case of those who conduct business transactions in a nomadic or roving manner, such as peddlers, mobile stores operators, privilege store owners and the like
- 3) Estate - RDO having jurisdiction over the domicile of the decedent at the time of death. In the case of a non-resident decedent, the estate shall be registered with the RDO where the executor or administrator is registered. Provided however, that in case of such executor or administrator is not registered, registration of the estate shall be made with the RDO having jurisdiction over the legal residence of the executor or administrator
- 4) Trust – RDO having jurisdiction over the registered address of the Trustee. Provided however, That in case of such Trustee is not registered, registration of the estate shall be made with the RDO having jurisdiction over the business address of the Trustee
- What are the Documentary Requirements** : >BIR Form 1901*
- For single proprietors, mixed income earners**
- > Photocopy of Mayor’s Business Permit (or duly received Application for Mayor’s Business Permit, if the former is still in process with the LGU) and /or PTR issued by the LGU;
 - > NSO Certified Birth Certificate of the applicant;
 - > Certification from the Office of Muslim Affairs (for Muslims without birth certificate)
 - > Notarized Affidavit with at least two (2) witnesses (for applicants without birth certificate)
- > **Other documents for submission only if applicable:**
- a) Contract of Lease / Proof of Ownership;
 - b) DTI Certificate of Registration of Business Name, if a business trade name shall be used;
 - c) Certificate of Authority if Barangay Micro Business Enterprises (BMBE) registered entity;
 - d) Proof of Registration/Permit to Operate with Board of Investment (BOI)/Board of Investment for Autonomous Region for Muslim Mindanao (BOI-ARMM), Philippine Export Zone Authority (PEZA), Bases Conversion Development Authority (BCDA) and Subic Bay Metropolitan Authority (SBMA);
 - e) Sworn Statement of Capital;
 - f) Waiver of husband to claim additional exemption;
 - g) Marriage Contract; and
 - h) NSO Certified Birth Certificate of declared dependents.
 - i) Birth Certificate with Civil Registry Number (for newly born dependents)

- j) Duly notarized authorization letter of the taxpayer, in case of representative or Engagement Letter or Certificate as an agent of the company
- k) For **Licensed Professionals** (e.g. **Lawyers, Doctors, CPAs**)
 - 1 Occupational Tax Receipt (OTR)/Professional Tax Receipt (PTR)
 - 2 Professional Regulatory Commission (PRC) / Integrated Bar of the Philippines (IBP) license

For Non-Residents

- › In addition to the above applicable requirements, a Working Permit;

For Franchise Holders/Franchisees

- › In addition to the above applicable requirements, a photocopy of the Franchise Agreement;

For Trusts

- › In addition to the requirements enumerated under “a” to “h” above, a photocopy of the trust agreement;

For Estate (under judicial settlement)

- › In addition to the requirements enumerated under “a” to “h” above, a photocopy of the Death Certificate of the deceased; and
- › Judicial Settlement;

In the case of registration of Branch/Facility type:

- a) Copy of the Certificate of Registration (COR) of the Head Office for facility types to be used by the Head Office and COR of the branch for facility types to be used by a particular branch;
- b) Mayor’s Business Permit or duly received Application for Mayor’s Business Permit, if the former is still in process with the LGU;
- c) DTI Certificate of Registration of Business Name, if a business trade name shall be used, if applicable; and
- d) Contract of Lease / Proof of Ownership

Documentary Requirements for new application of Authority to Print

(ATP) › BIR form 1906* together with the following:

- Job Order
- Final & clear sample of Principal and Supplementary Receipts/Invoices
- Printer’s Certificate of Accreditation
- Copy of COR of Printer

Documentary Requirement for new Registration of Books Of Accounts

- New sets of books of accounts

Duration : 1 hour and 18 minutes**

How to Avail of the Service :

| Step | Taxpayer | RDO Activity | Processing Time | Person Responsible | Fees |
|------|--|---|--|--|--|
| 1 | Submit duly accomplished BIR Form, together with the required documents | Receive application form and verify existence in the ITS Check completeness of supporting documents Inform TP to submit requirements for ATP and books of accounts | 5 minutes 5 minutes | Client Support Officer (CSO) CSO | Annual Registration Fee (P500.00); DST (P15.00) |
| 2 | Proceed to the Officer-of-the Day (OD) | Interview TP to determine the applicable tax type, Philippine Standard Industrial Code (PSIC) Alphanumeric Tax Code (ATC) computes Documentary Stamp Tax (DST) for subscribed capital and contract of lease, if applicable and compute penalty for late registration, if applicable Stamp received on the application and assign Document Locator Number (DLN) Encode and generate TIN <i>Note: if TP was already issued TIN, do not generate new TIN, update records of TP under issued TIN</i> | 15 minutes 5 minutes 7 minutes | OD CSO Registration Officer | |
| 3 | Receive TIN | Release TIN - indicate in taxpayer's receiving copy of BIR Form 1901 | 3 minutes | CSO (releasing) | |
| 4 | Pay Annual Registration Fee (ARF) with authorized banks / collection officers Pay Documentary Stamp Tax (DST) (loose DST / BIR Form 2000* for DST on Contract of Lease, etc) Present proofs of payment | Receive proof of payment of ARF, and DST (if applicable), Application for ATP, Job Order, final and clear layout of invoice/receipts, new sets of books of accounts | 5 minutes | CSO | |
| 5 | Submit requirements for ATP and registration of books of accounts | Process Authority to Print (ATP) Encode details of books for registration in ITS Generate Certificate of Registration (COR)/ATP and forward to CSS chief for review and initial Review and initial COR/ATP/Books of Accounts Review and sign COR / ATP / Books of Accounts | 3 minutes 2 minutes 5 minutes 5 minutes 15 minutes | Registration Unit Head Registration Officer Registration Unit Head Client Support Section (CSS) Chief ARDO/RDO | |
| 6 | Receive COR, ARN, ATP and Books of Accounts | Release COR and Ask for Receipt Notice (ARN), ATP and Books of Accounts | 3 minutes | CSO (releasing) | |

*Form is available FREE OF CHARGE

**Processing Time per Application

Processing of Application for TIN and Registration of Non-Individuals including their branches and facilities

- Who may Avail** : Corporations, Partnerships, Cooperatives, Associations (whether taxable or non-taxable), GAIs, GOCC's, LGU's including its branches and facilities, if any
- Where to Avail** : 1) RDO having jurisdiction over the place where the Head Office and branch is located, respectively
- 2) RDO having jurisdiction over the place of principal place of business/HO, in the case of branch with no fixed business location or branch with no fixed business location or branch of domestic Corporation located abroad
- 3) Government Agencies and Instrumentalities (GAIs), GOCCs, LGUs – RDO having jurisdiction over the place where the principal office is located
- What are the Documentary Requirements** : > BIR Form 1903*
- For Corporations/Partnerships**
- > Copy of SEC Registration and Articles of Incorporation/Articles of Partnerships, as the case may be;
 - > Copy of Mayor's Business Permit or duly received Application for Mayor's Business Permit, if the former is still in process with the LGU.
- Other documents for submission only if applicable:**
- a) Contract of Lease / Proof of Ownership;
 - b) Certificate of Authority if Barangay Micro Business Enterprises (BMBE) registered entity;
 - d) Franchise Agreement;
 - e) License to Do Business in the Philippines, in case of resident foreign corporation;
 - f) Proof of Registration/Permit to Operate with BOI, SBMA, BCDA, PEZA
- For GAIs and LGUs**
- > Copy of Unit or Agency's Charter
- For Cooperatives**
- > Copy of Cooperative Development Authority (CDA) Certificate of Registration
 - > Articles of Cooperation
- For Home Owner's Association**
- > Copy of Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB) and Articles of Association
- In the case of registration of branch/facility type:**
- a) Copy of the COR of the Head Office for facility types to be used by the Head Office and COR of the branch for facility types to be used by a particular branch;
 - b) Mayor's Business Permit or duly received Application for Mayor's Business Permit, if the former is not yet available; and
 - c) Contract of Lease / Proof of Ownership.

Documentary Requirements for new application of Authority to Print

- › BIR form 1906* together with the following:
 - Job Order
 - Final & clear sample of Principal & Supplementary Receipts/Invoices
 - Printer's Certificate of Accreditation
 - Copy of Certificate of Registration (COR) of Printer

Documentary Requirement for new Registration of Books of Accounts

- New sets of books of accounts

Duration : 1 hour and 18 minutes**

How to Avail of the Service :

| Step | Taxpayer | RDO Activity | Processing Time | Person Responsible | Fees |
|------|--|---|-----------------|------------------------------|------------------------------------|
| 1 | Submit duly accomplished BIR Form, together with the required documents | Receive application form and verify existence in the Integrated Tax System (ITS) | 5 minutes | Client Support Section (CSO) | Annual Registration Fee (P500.00); |
| | | Check completeness of supporting documents | 5 minutes | CSO | DST (P15.00) |
| | | Inform TP to submit requirements for Authority to Print (ATP) and books of accounts | | | |
| 2 | Proceed to the Officer-of-the Day (OD) | Interview TP to determine the applicable tax type, Philippine Standard Industrial Code (PSIC), Alphanumeric Tax Code (ATC), compute Documentary Stamp Tax (DST) for subscribed capital and contract of lease, if applicable and computes penalty for late registration, if applicable | 15 minutes | OD | |
| | | Stamp received on the application and assign Document Locator Number (DLN) | 5 minutes | CSO | |
| | | Encode and generate TIN <i>Note: if TP was already issued TIN, do not generate new TIN, update records of TP under issued TIN</i> | 7 minutes | Registration Officer | |
| 3 | Receive TIN | Release TIN - indicate in taxpayer's receiving copy of Form 1903 | 3 minutes | CSO (releasing) | |
| 4 | Pay Annual Registration Fee (ARF) with authorized banks / collection officers Pay Documentary Tax (DST) (loose DST / BIR Form 2000* for DST on Contract of Lease, etc) Present proofs of payment | Receive proof of payment of ARF, and DST (if applicable), Application for ATP, Job Order, final and clear layout of invoice/receipts, new sets of books of accounts | 5 minutes | CSO | |

| | | | | | |
|---|---|--|------------|--|--|
| 5 | Submit requirements for ATP and registration of books of accounts | Process Authority to Print (ATP) | 3 minutes | Registration Unit Head | |
| | | Encode details of books for registration in ITS | 2 minutes | Registration Officer | |
| | | Generate Certificate of Registration (COR)/ATP and forward to CSS Chief for review and initial | 5 minutes | Registration | |
| | | Review and initial COR/ATP/Books of Accounts | 5 minutes | Unit Head | |
| | | Review and sign COR / ATP / Books of Accounts | 15 minutes | Client Support Section (CSS) Chief RDO/ARDO | |
| 6 | Receive COR, ARN, ATP and Books of Accounts | Release COR and Ask for Receipt Notice (ARN), ATP and Books of Accounts | 3 minutes | CSO (releasing) | |

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**Processing Time per Application

NOTE: Processing of COR & ATP shall be based on the completeness of the documents presented.

Processing of Request for Certification of Certificate of Registration (COR) / Authority to Print (ATP) / TIN Card

Who may Avail : All taxpayers requesting for Certification

Where to Avail : Revenue District Office (RDO) where the taxpayer is registered

What are the Documentary Requirements :

- › Letter of request bearing the letter head of the company
- › Authorization letter, (for non-Individuals, stating name and position of Company Officer signing the Authorization and/or for individuals other than person requesting for the certification)
- › Photocopy of ID of Representative and requesting taxpayer duly signed

Duration : 16 minutes*

How to Avail of the Service :

| Step | Taxpayer | RDO Activity | Processing Time | Person Responsible | Fees |
|------|-----------------------------|---|-----------------|------------------------------------|--|
| 1 | Submit letter of request | Receive letter of request and verify existence in the ITS | 3 minutes | Client Support Officer (CSO) | P 100.00 Certification Fee and 15.00 for doc. Stamp per document |
| | | Prepare certification documents as requested | 5 minutes | Client Support Section (CSS) Chief | |
| | | Sign Certification documents | 5 minutes | ARDO/RDO | |
| 2 | Receive requested documents | Release of Certification documents | 3 minutes | CSO (releasing) | |

*Processing Time per Request

Processing of Application for Subsequent Registration of Manual Books of Accounts

- Who may Avail** : All registered Business Taxpayers
- Where to Avail** : Revenue District Office (RDO) where the taxpayer is registered
- When to Avail** : Before use of new sets of books of accounts
- What are the Documentary Requirements** :
 › BIR Form 1905*
 › New sets of books of accounts
 › Photocopy of the 1st page of previously registered books of accounts
- Duration** : 22 minutes**
- How to Avail of the Service** :

| Step | Taxpayer | RDO Activity | Processing Time | Person Responsible | Fees |
|------|--|--|---|---|------|
| 1 | Stamp registration details on books as instructed and complete details on books presented for registration | Direct taxpayer to stamp required details on front page of each book for registration | 2 minutes per book | Client Service Officer (CSO) | NONE |
| 2 | Submit application form for registration of books | Receive and evaluate Update Form and check books submitted for registration. Encode details of books for registration in ITS as indicated in Update Form Forward filled out books for signature of ARDO/RDO/CSS Sign books of accounts for registration | 3 minutes 5 minutes 5 minutes 2 minutes per book | CSO Registration Officer Registration Officer RDO/ARDO/CSS Chief | |
| 3 | Receive signed books of accounts and copy of BIR Form 1905 | Release signed books of accounts and stamped received copy of Update Form | 5 minutes | CSO (releasing) | |

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**Processing Time per Application

Processing of Application for Subsequent Registration of Manual Books of Accounts (Loose-leaf)

Who may Avail : All registered Business Taxpayers with Permit to Use Loose Leaf Books of Accounts

Where to Avail : Revenue District Office (RDO) where the taxpayer is registered

When to Avail : Within thirty (30) calendar days after the end of taxable year

What are the Documentary Requirements :

- › BIR Form 1905*
- › Photocopy of Permit to Use Loose leaf Books
- › Certification or Sworn Statement (notarized)
- › Books to be registered which shall be permanently bound
- › Photocopy of the 1st page of previously registered loose-leaf Books of Accounts

Duration : 24 minutes**

How to Avail of the Service :

| Step | Taxpayer | RDO Activity | Processing Time | Person Responsible | Fees |
|-------------|--|--|---|---|-------------|
| 1 | Stamp registration details on books as instructed and complete details on books presented for registration | Direct taxpayer to stamp required details on front page of each book for registration | 2 minutes per book | Client Support Officer (CSO) | NONE |
| 2 | Submit application form for registration of books | Receive and evaluate Update Form and check books submitted for registration. Encode details of books for registration in ITS as indicated in Update Form Forward filled out books for signature of ARDO/RDO/CSS Sign loose-leaf books of accounts | 5 minutes 5 minutes 5 minutes 2 minutes per book | CSO Registration Officer Registration Officer RDO/ARDO/CSS Chief | |
| 3 | Receive approved loose-leaf books of accounts | Release signed loose-leaf books of accounts | 5 minutes | CSO (releasing) | |

*Form is available FREE OF CHARGE

**Processing Time per Application

Processing of Application for Subsequent Request for Authority to Print (ATP) Receipts/Invoices

- Who may Avail** : All registered Business Taxpayers
- Where to Avail** : Revenue District Office (RDO) where the Head Office is registered
- When to Avail** : As necessary
- What are the Documentary Requirements** :
- › BIR Form 1906*
 - › Job Order
 - › Final & clear sample of Principal and Supplementary Receipts/Invoices
 - › Last booklet or photocopy of previous ATP
 - › Permit to Use Loose-leaf, if applicable
 - › Printer's Certificate of Accreditation
 - › Copy of COR of Printer
- Duration:** : 39 minutes**
- 39 minutes**
- How to Avail of the Service** :

| Step | Taxpayer | RDO Activity | Processing Time | Person Responsible | Fees |
|------|-------------------------|--|--|--|------|
| 1 | Submit application form | <p>Receive application form with documentary requirements.</p> <p>Evaluate submitted documentary requirements and assign DLN</p> <p>Check TP Information from ITS (e.g. tax type, address, Trade Name, Printer information, etc.), modify if needed and Generate ATP Correspondence</p> <p>Forward ATP to CSS Chief for review and initial</p> <p>Review and initial</p> <p>Approve and sign ATP</p> | <p>3 minutes</p> <p>5 minutes</p> <p>5 minutes</p> <p>3 minutes</p> <p>5 minutes</p> <p>15 minutes</p> | <p>Client Support Officer (CSO)</p> <p>CSO</p> <p>Registration Unit Head</p> <p>Registration Officer</p> <p>Client Support Section (CSS) Chief</p> <p>RDO/ARDO</p> | NONE |
| 2 | Receive approved ATP | Release approved ATP | 3 minutes | CSO (releasing) | |

*Form is available FREE OF CHARGE

**Processing Time per Application

Processing of One Time Transactions involving Sale of Real Property / Shares of Stocks

| | | |
|--|---|---|
| Who may Avail | : | Taxpayers transferring ownership of real / personal properties arising from sale |
| Where to Avail | : | For real property transactions - Revenue District Office (RDO) where the property is located; For shares of stock – Revenue District Office where the seller is registered |
| When to Avail | : | Capital Gains Tax (CGT) – Within 30 days after each sale or disposition of shares of stock or real properties Documentary Stamp Tax (DST) – Within five (5) days after the close of the month when the taxable document was made, signed, issued, accepted or transferred |
| What are the Documentary Requirements | : | BIR Form 1706* – Real Property BIR Form 1707* – Shares of Stocks BIR Form 2000- OT* |

For Real Property:

Mandatory

- TIN of Seller and buyer
- Notarized Deed of Absolute Sale/Doc. of Transfer
- Cert. True Copy of latest Tax Declaration (land & improvement)
- Owner's Copy of TCT, CCT, OCT
- Sworn Declaration of No Improvement by Transferee or Cert. of No Improvement issued by the Assessor's Office
- OR/Deposit Slip and duly validated return as proof of payment

Other applicable req.:

- SPA if signing doc. is not the owner
- Certification of Phil. Consulate if doc. is executed abroad
- Location Plan / Vicinity map
- such other document as may be required

Additional Req. (for Antedated Sales)

- Cert. True Copy of Deed of Sale / Assignment/Exchange issued by the Clerk of Court of City/Municipality or RTC or Office of the Exec. Judge of the City/Municipality where the Notary Public is registered or the Natl. Archives Office
- such other requirements as may be required by law/rulings/regulations/ other issuances

For Shares of Stocks:

Mandatory

- TIN of Seller
- Notarized Deed of Absolute Sale/Document of Transfer
- Photocopy of stock certificate
- Proof of acquisition cost (i.e. Deed of Sale; FMV at the time of acquisition)
- Official Receipt/Deposit Slip and duly validated return as proof of payment

Other applicable req.:

1. For claiming expenses of sale Proof of claimed deductions such as official receipt and/or invoices
2. For unlisted stocks Audited Financial Statement of the issuing corporation nearest the transaction date
3. For listed shares, Price published in newspapers on the transaction date
4. Others
 - Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt
 - Such other requirements as may be required by law/rulings/regulations/etc.

Duration : 360 minutes

How to Avail of the Services:

| Taxpayer | Activity | Processing Time | Person Responsible | Fees |
|---|--|-----------------------|---|------|
| Present the documents per Checklist of Documentary Requirements (CDR) | 1. Verifies TIN of Taxpayer (TP) with Taxpayer Service Section (TSS). Refer to TSS for registration, if no TIN | 30 minutes | ONETT Team Member and TP Service Sec. Staff | None |
| | 2. Accomplish CDR / Checks completeness and authenticity of documents (if incomplete, inform TP of lacking documents) | 30 minutes | ONETT Team Member | |
| | 3. Receives documents from TP (for complete requirements) | 15 minutes | ONETT Team Member | |
| | 4. Transmits CDR to Head, ONETT Team (only those with complete requirements) | 10 minutes | ONETT Team Member | |
| | 5. Approves CDR | 15 minutes | Head, ONETT Team | |
| Receive approved CDR | 6. Releases original copy of documents presented to BIR together with CDR indicating the requirements that have been complied with by the TP | 10 minutes | ONETT Team Member | |
| | 7. If necessary, conduct ocular inspection per approval of the Head, ONETT Team but should be conducted w/in the 5-day period prior to the issuance of CAR. ¹ | 1 day | ONETT Team Member | |
| | 8. Computes the Tax Due using the ONETT Computation Sheet (OCS) Note: This can be done only if all the documents per CDR have been submitted | 30 minutes | ONETT Team Member | |
| | 9. Stamp "TIN VERIFIED" on the OCS if found to be in place or correct; | 5 minutes | ONETT Team Member | |
| | 10. Signs and forwards together with CDR and complete documents to the Head, ONETT Team | 15 minutes | ONETT Team Member | |
| | 11. Receives, reviews, signs/approves the CDR and OCS; Return to ONETT Team Member | 30 minutes | Head, ONETT Team | |
| Receive approved OCS | 12. Release duplicate copy of approved OCS to the TP | 10 minutes | ONETT Team Member | |
| Accomplish applicable tax returns | 13. Provide TP with applicable tax returns and assist in accomplishing them | 30 minutes per return | ONETT Team Member | |
| File and pay tax due (<i>time frame</i> | 14. Require TP to pay the computed taxes at the nearest AAB | 2 hours | ONETT Team Member | |

| | | | |
|---|--|---------------------------|--------------------------------------|
| of payment will depend on the location of AAB) Submit proof of payment | 15. Receive photocopy of proof of payments of taxes after verifying against TP's copy | 5 minutes | ONETT Team Member |
| | 16. Record in the ONETT Logbook | 10 minutes | ONETT Team Member |
| | 17. Issue Claim Slip (CS) to TP indicating therein the date of release of CAR. | 10 minutes | ONETT Team Member |
| | 18. Verify payment from Collection and Bank Reconciliation (CBR) & Batch Control Sheet (BCS) submitted by AABs <i>Note: Payment information are uploaded to the system overnight if paid before cut-off, otherwise, on the following day.</i> (Per RMO 15-2003, 3 days from date of payment if data is not available in ITS) | 30 minutes 3 days | Chief, Collection Section |
| Receive Claim Slip | 19. Prepare Certificate Authorizing Registration (CAR) / Tax Clearance (TCL) and submit to the Head, ONETT Team | 20 minutes | ONETT Support Staff Head, ONETT Team |
| | 20. Sign/Approve CAR / TCL | 15 minutes | |
| | 21. Release CAR and TCL to TP upon presentation of CS | 10 minutes | |
| Claim CAR/TCL | | | ONETT Team Member |
| TOTAL MINUTES / DAYS | | 5 days² | |

*Form is available FREE OF CHARGE

¹ Conduct of ocular inspection shall be required under the following instances:

- When there is conflict of data as to existence of improvement in documents presented; and
- Whenever the taxpayer invokes a special law (such as properties located in Areas for Priority Development) that will result in payment of a lesser tax

² Five days – includes maximum days of uploading of payment into the system

Processing of One Time Transactions subject to Donor's Tax

- Who may Avail** : Every person, whether natural or juridical, resident or non-resident, who transfers or causes to transfer property by gift, whether in trust or otherwise, whether the gift is direct or indirect and whether the property is real or personal, tangible or intangible.
- Where to Avail** : Revenue District Office (RDO) where the resident donor is domiciled at the time of donation, or if there is no legal residence in the Philippines, with RDO No. 39 - South QC. In the case of gifts made by a non-resident alien, the return may be filed with RDO No. 39, or with the Philippine Embassy or Consulate in the country where donor is domiciled at the time of donation.
- When to Avail** : Within thirty (30) days after the date the gift (donation) is made. A separate return will be filed each gift (donation) made on the different dates during the year reflecting therein any previous gifts made during the same calendar year. If the gift (donation) involves conjugal/community property, each spouse will file separate returns corresponding to his/her respective share in the conjugal/community property. This rule will also apply in the case of co-ownership over the property.
- What are the Documentary Requirements** : BIR Form 1800*
- Mandatory:**
- TIN of all Donors
 - Notarized Deed of Donation
 - Certified true copy of the latest Tax Declaration issued by the Local Assessor's Office for land and improvement relevant to the date of transaction
 - Owner's Copy for presentation purposes only together with the photocopy for authentication: Transfer Certificate of Title (TCT), Condominium Certificate of Title (CCT), Original Certificate of Title(OCT)
 - Sworn Declaration of No Improvement issued by the Assessor's Office, if applicable
 - Proof that the donee is a qualified relative of the donor, if the donation is being taxed using the schedular rates (e.g. Birth Certificate, Marriage Contract, Baptismal Certificate, affidavit of a third party)
 - Official Receipt/Deposit Slip for this purpose and duly validated return as proof of payment
- Additional Requirements; if applicable*
1. For Personal Properties
 - Proof of valuation of shares of stock
 - a. For listed stocks - certification of the price index from the PSE/latest FMV published in the newspaper at the time of transaction
 - b. For unlisted stocks - latest audited financial statements of the issuing corporation with computation with the computation of the book value per share
 - Certificate of Deposit/Investment/ Indebtedness/Stocks for donated cash or securities
 - Certificate of Registration of motor vehicle, if any
 2. Others
 - Special Power of Attorney, if the signatory on the document is not the owner as appearing in the Title
 - Certificate of Exemption/BIR Ruling issued by the CIR or his authorized representative if tax exempt
 - Such other requirements as may be required by law/rulings/regulations/ other issuances

Duration : 360 minutes

How to Avail of the Service:

| Taxpayer | Activity | Processing Time | Person Responsible | Fees |
|---|--|-----------------------|---|------|
| Present the documents per Checklist of Documentary Requirements (CDR) | 1. Verifies TIN of Taxpayer (TP) with Taxpayer Service Section (TSS). Refer to TSS for registration, if no TIN | 30 minutes | ONETT Team Member and TP Service Sec. Staff | None |
| Receive approved CDR | 2. Accomplish CDR / Checks completeness and authenticity of documents (if incomplete, inform TP of lacking documents) | 30 minutes | ONETT Team Member | |
| | 3. Receives documents from TP (for complete requirements) | 15 minutes | ONETT Team Member | |
| | 4. Transmits CDR to Head, ONETT Team (only those with complete requirements) | 10 minutes | ONETT Team Member | |
| | 5. Approves CDR | 15 minutes | Head, ONETT Team | |
| | 6. Releases original copy of documents presented to BIR together with CDR indicating the requirements that have been complied with by the TP | 10 minutes | ONETT Team Member | |
| | 7. If necessary, conduct ocular inspection per approval of the Head, ONETT Team but should be conducted w/in the 5-day period prior to the issuance of CAR. ¹ | 1 day | ONETT Team Member | |
| | 8. Computes the Tax Due using the ONETT Computation Sheet (OCS) Note: This can be done only if all the documents per CDR have been submitted | 30 minutes | ONETT Team Member | |
| | 9. Stamp "TIN VERIFIED" on the OCS if found to be in place or correct | 5 minutes | ONETT Team Member | |
| | 10. Signs and forwards together with CDR and complete documents to the Head, ONETT Team | 15 minutes | ONETT Team Member | |
| | 11. Receives, reviews, signs/approves the CDR and OCS; Return to ONETT Team Member | 30 minutes | Head, ONETT Team | |
| Receive approved OCS | 12. Release duplicate copy of approved OCS to the TP | 10 minutes | ONETT Team Member | |
| Accomplish applicable tax returns | 13. Provide TP with applicable tax returns and assist in accomplishing them | 30 minutes per return | ONETT Team Member | |

| | | | |
|---|---|---------------------------|--------------------------------------|
| File and pay tax due (<i>time frame of payment will depend on the location of AAB</i>) Submit proof of payment | 14. Require TP to pay the computed taxes at the nearest AAB | 2 hours | ONETT Team Member |
| | 15. Receive photocopy of proof of payments of taxes after verifying against TP's copy | 5 minutes | ONETT Team Member |
| Receive Claim Slip | 16. Record in the ONETT Logbook | 10 minutes | ONETT Team Member |
| | 17. Issue Claim Slip (CS) to TP indicating therein the date of release of CAR. | 10 minutes | ONETT Team Member |
| Claim CAR/TCL | 18. Verify payment from Collections and Bank Reconciliation (CBR) & Batch Control Sheet (BCS) submitted by AABs <i>Note: Payment information are uploaded to the system overnight if paid before cut-off, otherwise, on the following day.</i> (Per RMO 15-2003, 3 days from date of payment if data is not available in ITS) | 30 minutes | Chief, Collection Section |
| | 19. Prepare Certificate Authorizing Registration (CAR) / Tax Clearance (TCL) and submit to the Head, ONETT Team | 20 minutes | ONETT Support Staff Head, ONETT Team |
| | 20. Sign/Approve CAR/TCL | 15 minutes | |
| | 21. Release CAR and TCL to TP upon presentation of CS | 10 minutes | ONETT Team Member |
| | TOTAL MINUTES / DAYS | 5 days² | |

*Form is available FREE OF CHARGE

¹ Conduct of ocular inspection shall be required under the following instances:

- When there is conflict of data as to existence of improvement in documents presented; and
- Whenever the taxpayer invokes a special law (such as properties located in Areas for Priority Development) that will result in payment of a lesser tax

² Five days – includes maximum days of uploading of payment into the system

Processing of Permit to Operate as a Manufacturer, Producer, Trader and / or Importer of Excisable Articles

| | | |
|--|---|---|
| Who may avail | : | Taxpayers desiring to operate as manufacturer, producer and/or importer of excisable products |
| Where to avail | : | Excise Taxpayers Regulatory Division (Formerly Large Taxpayers Assistance Division II), National Office |
| What are the Documentary Requirements | : | <ol style="list-style-type: none"> 1. Request letter 2. Importer/manufacturer's surety bond (100,000.00 - initial) 3. SEC certificate of registration 4. Articles of Incorporation & By-laws 5. Mayor's permit 6. BIR certificate of registration (with latest registration fee [bir form 0605]) 7. Latest Income Tax Return 8. Plat & plan of the warehouse if manufacturer - blueprint 9. Certificate of registration from DTI in case of individual 10. Location map of the production/ assembly plant of the importer's or dealer's warehouse 11. Dealership agreement between manufacturer / assembler or importer and dealer, in the case of dealer 12. Others: (as applicable) |
| Duration | : | 153 minutes |
| How to Avail of the Service | : | |

| TAXPAYER | PROCEDURES | PROCESSING TIME (IN MINUTE) | PERSON RESPONSIBLE | Fees |
|--|---|-----------------------------|--------------------|---------------|
| File Application with the Excise Taxpayers Regulatory Division BIR-National Office Building together with the required documents | 1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers | 10 | Receiving Officer | |
| | 2. Receive application and its attachments if in order, otherwise require lacking requirements from taxpayer | 2 | | |
| | 3. Record application in database | 3 | Computer Operator | |
| | 4. Assign a Document Locator Number (DLN), and a routing slip to the application | 3 | | |
| | 5. Assign a Revenue Officer to the application for processing | 2 | | |
| | 6. Endorse application to the Section Chief for his notation | 1 | | |
| | 7. Affix initials on routing slip | 3 | | |
| | 8. Endorse application to the assigned Revenue Officer | 1 | | Section Chief |
| | 9. Evaluate application documents whether the same requires resolution of technical/factual data (for referral to Laboratory Unit) | 15 | | |

| | | | |
|--|--|--|--|
| Schedule ocular inspection of premises | 10. Conduct ocular inspection of said Production Plant/Warehouse where said excisable articles will be produced/placed | Within the scheduled ocular inspection date as set by the TP - 1 day | Revenue Officers |
| Submit additional documentary requirements | 11. Require submission of additional documentary requirements, if applicable | Within 5 days | |
| | 12. Prepare Revenue Officer's Report | 1 | |
| | 13. Prepare Permit | 20 | |
| Submit Surety Bond for registration | 14. Register Surety Bond | 10 | |
| | 15. Affix initials thereto and endorse same to Section Chief | 5 | |
| | 16. Review Permit/Surety Bond based on the recommendation of the Revenue Officer and supporting documents | 15 | Section Chief/Excise Taxpayers Regulatory Division |
| | 17. Endorse same to Assistant Division Chief if found in order | 2 | |
| | 18. Review Permit, Surety Bond and supporting documents | 15 | Assistant Division Chief/ETRD |
| | 19. Affix initials and endorse same to the Division Chief if found in order | 3 | |
| | 20. Review Permit, Surety Bond and supporting documents | 15 | Division Chief/ETRD |
| | 21. Approve Permit if found in order | 3 | |
| | 22. Endorse Permit and Surety Bond to HREA of LTS-Excise for final approval | 3 | Revenue Officer/ETRD |
| | 23. Approve and signs Permit and Surety Bond for release to Taxpayer | 15 | HREA LTS-Excise |
| | 24. Transmit back Permit and Surety Bond for release to Taxpayer | 3 | |
| | 25. Release Permit to Taxpayer | 3 | |
| | Total Minutes | 153 | Revenue Officer/ETRD |

NOTE: The processing time does not include conduct of ocular inspection and laboratory testing. The time is extended for the conduct of ocular inspection and laboratory testing, as well as, when there are more clients.

Processing of Authority to Release Imported Goods (ATRIG)

Who may avail : Importers Of Articles Subject To Excise Taxes (Petroleum, Automobiles, Alcohol, Tobacco, Non-Essential Goods)
Importers Under The Jurisdiction Of Revenue Region Nos. 4,5,6,7,8 and 9

Where to avail : Excise Taxpayers Regulatory Division (Formerly Large Taxpayers Assistance Division II), National Office

What are the Documentary Requirements

: BASIC REQUIREMENTS:

- Duly Notarized Application Form
- Bill of Lading
- Commercial Invoice
- Packing List
- Bureau of Customs (BOC) Import Entry & Internal Revenue Declaration

ADDITIONAL REQUIREMENTS:

I. AUTOMOBILE -

A) FOR SALE

- Updated Manufacturer's/Importer's Sworn Statement
- Affidavit of Undertaking
- VIN List

B) FOR PERSONAL USE

B.1 BRAND NEW/USED CAR (returning residence)

- Affidavit of First & Last Importation
- BOC Car Evaluation System (Breakdown Computation of Duties & Taxes)
- Photocopy of Latest Income Tax Return
- Joint Undertaking (Broker & Importer)
- Certification from Bureau of Import Service
- BOC Indorsements
- VIN List
- Passport

B.2 LOCAL PURCHASE/VOLUNTARY PAYMENT (USED CAR)

- BOC Indorsements
- BOC Car Evaluation System (Breakdown computation of duties & Taxes)
- Indorsement from DOF
- Certificate of Registration
 - Official Receipt
- Latest Original Income Tax Return
- Company I.D.
- Passport
- Stencil of Chassis No. & Engine No.
- Informal Import Declaration & Entry
- Deed of Absolute Sale
- VIN List
- Photo/picture of the Vehicle

II. PETROLEUM

- Technical Information as to the Usage of Imported Products
- Certificate of Product Quality/Quantity
 - Certificate of Material Source/Origin
- Certificate of Analysis
- Affidavit of Undertaking
- Material Safety Data Sheet
- DOE Indorsement
- Sample label/product, if necessary

III. ALCOHOL

- Certificate of Product Quality/Quantity
- Certificate of Material Source/Origin
- Consular Certificate of Authentication from country of origin

IV. TOBACCO/MINERAL PRODUCTS/POWER

- Permit for Coal Importation
- Proof of Advance VAT Payment for Wheat Importation
- Certification that the Imported Salt is extracted from sea water duly authenticated by the Phil. Embassy at the country of origin

Duration

: 124 minutes

How to Avail of the Service :

| TAXPAYER | PROCEDURES | PROCESSING TIME (IN MINUTE) | PERSON RESPONSIBLE | Fees |
|---|---|-----------------------------|------------------------------|----------------|
| <p>File Application for ATRIG, together with the documentary requirements, for articles subject to Excise Tax.</p> <p>(Excise-registered taxpayers are also required to apply for ATRIG for importations related to their business)</p> | <p>1. Pre-screen Application and supporting documents to determine whether:</p> <p>a) Importer is registered and with appropriate import permit</p> <p>b) Basic prescribed importation documents are complete</p> | 10 | Receiving Officer | P15 Doc. Stamp |
| | 2. Receive Application | 2 | | |
| | 3. Endorse Application to Data Unit for recording | 3 | | |
| | 4. Record Application in Database | 3 | Computer Operator, Data Unit | |
| | 5. Assign a Document Locator Number (DLN), an Office Control Number (OCN) and attach Routing Slip to the Application | 3 | | |
| | 6. Assign a Revenue Officer to the Application for processing | 3 | | |
| | 7. Endorse Application to the Section Chief for his notation | 1 | | |
| | 8. Affix initials on Routing Slip | 2 | Section Chief | |
| | 9. Endorse Application to the assigned Revenue Officer | 1 | | |
| | 10. Receive assigned application | 1 | Revenue Officer | |
| | <p>11. Evaluate application documents whether the same requires any of the following:</p> <p>a. Conduct of ocular inspection</p> <p>b. Resolution of technical/factual issue (For referral to Laboratory Unit)</p> <p>c. Resolution of a legal issue (For referral to the Law Division)</p> | 15 | | |
| | 12. Otherwise, compute the Excise Tax Due or grant the Tax Exemption on the article, as the case may be | 15 | | |
| | 13. Assign and prepare/issue ATRIG Form No. 1918 | 5 | | |
| | 14. Affix Initials thereto and endorse same to the Section Chief | 3 | | |
| | 15. Review ATRIG based on the recommendation of the Revenue Officer and supporting documents | 5 | Section Chief | |
| | 16. Endorse same to Assistant Division Chief if found in order | 3 | | |

| | | | |
|--|-------------------------------------|---|--|
| 17. Review ATRIG and supporting documents | 5 | Assistant Division Chief, ETRD | |
| 18. Affix initials and endorse same to the Division Chief | 3 | | |
| 19. Review ATRIG and supporting documents | 3 | | |
| 20. Approve and sign ATRIG | 3 | Division Chief, ETRD | |
| 21. Update status of application with approved ATRIG on database | 5 | | |
| 22. Prepare transmittal letter to Bureau of Customs (BOC) for approved ATRIGs | 3 | Computer Operator, Data Unit | |
| 23. Affix initials and endorse transmittal letter together with approved ATRIGs to Section Chief | 3 | | |
| 24. Affix initials on transmittal letter of approved ATRIGs and endorse same to Asst. Div. Chief | 3 | | |
| 25. Affix initials on transmittal letter of approved ATRIGs and endorse same to Div. Chief | 3 | Section Chief | |
| 26. Affix initials on transmittal letter of approved ATRIGs and endorse same to the HREA of LTS-Excise for final approval | 3 | Assistant Division Chief, ETRD | |
| 27. Submit transmittal letter and ATRIGs to the Office of HREA- LTS-Excise | 2 | Division Chief, ETRD | |
| 28. Signs Transmittal Letter | 5 | Computer Operator, Data Unit HREA, LTS- Excise | |
| 29. Receive approved Transmittal Letter and ATRIGs from the Office of HREA, LTS - Excise | 2 | Computer Operator, Data Unit / Liaison Officer | |
| 30. Encode data on approved ATRIG in the e2m Customs System of Bureau of Customs (BOC) | 2 | Computer Operator, Data unit | |
| 31. Approve via electronic signature the encoded data. Immediately thereafter, system generates BOC License Number for the transaction | 3 | Section Chief | |
| 32. Write BOC License Number on the ATRIG | 1 | Computer Operator, Data Unit | |
| 33. Deliver approved ATRIGs, together with the approved transmittal letter/s, to the Bureau of Customs (BOC) | Every 2pm of each working day | Liaison Officer | |

Note: The processing time does not include conduct of ocular inspection and laboratory testing and for the resolution of legal issues, if there are any, in which case, processing time will be extended. It will be further extended, if there are more clients.

Processing and Issuance of Tax Clearance (TCL) for Bidding Purposes

| | | |
|--|---|---|
| Who may avail | : | Taxpayers intending to join public bidding in government agencies |
| Where to avail | : | Collection Enforcement Division, National Office |
| What are the Documentary Requirements | : | <ol style="list-style-type: none"> 1. Receipt of payment of Certification Fee 2. 2 Documentary Stamps 3. Authorization Letter 4. Application Form for TCL 5. Proof of EFPS enrollment/filing/payment |
| Duration | : | 80 minutes |
| How to Avail of the Service | : | |

| Applicant / Taxpayer | Activity | Processing Time | Person Responsible | Fees |
|---|--|-------------------|---|-------------------------------------|
| Submit Application form with required documents | 1.Receive the duly notarized Application Form together with the required documents and check if tax clearance has been previously issued. | 10 minutes | Receiving Clerk | P100 Cert. Fee & P15 per doc. stamp |
| | 2.Check completeness of documents presented by taxpayer, if not complete, request taxpayer to submit lacking documents. | 3 minutes | Receiving Clerk | |
| | 3. Issue claim stub. | 3 minutes | Receiving Clerk | |
| | 4. Record in the logbook. | 3 minutes | Receiving Clerk | |
| | 5. Transmit application form together with all documents to Verifier. | 3 minutes | Receiving Clerk | |
| | 6.Verify TIN of Taxpayer, If none yet, request taxpayer to apply/ register with Revenue District Office who has jurisdiction over his place of business. | 3 minutes | Verifier | |
| | 7. Verify whether taxpayer is enrolled in Electronic Filing and Payment System (EFPS), if not, request taxpayer to enroll in the district office. | 3 minutes | Verifier | |
| | 8. Verify whether taxpayer has delinquent account, if there is, inform taxpayer to settle first the liability before the Tax Clearance (TCL) will be issued. | 5 minutes | Verifier | |
| | 9. Transmit to TCL Recorder, in case of no tax liability/ies | 3 minutes | Verifier | |
| | 10. Assign TCL control number. | 2 minutes | TCL Recorder | |
| | 11. Transmit to Processor. | 2 minutes | TCL Recorder | |
| | 12. Encode and print TCL.(BIR Form 17.14B) | 10 minutes | Processor | |
| | 13. Route the TCL for review and initials of the verifiers, processors, Section Chief, and Assistant Division Chief. | 20 minutes | Verifier, Processor, Chief Accounts Receivable Section, Asst. Div. Chief, | |
| | 14. Approve and sign tax clearance. | 5 minutes | Chief | |
| Presents claim stub and receive TCL | 15. Release the tax clearance to the taxpayer or his authorized representative. | 5 minutes | TCL Recorder/Releasing Officer | |
| | TOTAL MINUTES | 80 minutes | | |

Note : The 1 hour and 20 minutes processing time is for one or two clients being served at one time. The time is extended when there are more clients.

Processing and Issuance of Delinquency Verifications (for foreign corporations / individuals, not yet registered in the BIR)

Who may avail : Foreign corporations / individuals not registered in the Philippines intending to join bidding in Philippine government agencies

Where to avail : Collection Enforcement Division, National Office

What are the Documentary Requirements :

1. Receipt of payment of Certification Fee
2. 2 Documentary Stamps
3. Authorization Letter
4. Application Form for TCL
5. Proof of EFPS enrollment/filing/payment

Duration : 66 minutes

How to Avail of the Service :

| Taxpayer | Activity | Processing Time | Person Responsible | Fees |
|--|---|-----------------|--|-------------------------------------|
| Submit Application form with required documents | 1 Receive the duly notarized Application Form together with the required documents and check if tax clearance has been previously issued. | 2 minutes | Receiving Clerk | P100 Cert. Fee & P15 per doc. stamp |
| | 2 Check completeness of documents presented by taxpayer, if not complete, request taxpayer to submit the lacking documents. | 3 minutes | Receiving Clerk | |
| | 3 Record in the logbook. | 3 minutes | Receiving Clerk | |
| | 4 Transmit application form together with all documents to Verifier. | 3 minutes | Receiving Clerk | |
| | 5 Verify TIN of Taxpayer. If there is, a tax clearance certificate shall be issued not a delinquency verification following the procedures in the issuance of TCL for bidding purposes. | 3 minutes | Verifier | |
| | 6 Verify whether taxpayer has delinquent account, if there is, inform taxpayer to settle first the liability before the Delinquency Verification (DV) will be issued. | 5 minutes | Verifier | |
| | 7 Transmit to TCL Recorder, in case of no tax liability/ies. | 3 minutes | Verifier | |
| | 8 Assign TCL control number. | 2 minutes | TCL Recorder | |
| | 9 Transmit to Processor. | 2 minutes | TCL Recorder | |
| | 10 Encode and print DV (BIR Form 17.14B) | 10 minutes | Processor | |
| | 11 Route the DV for review and initials of the verifiers, processors, Section Chief, and Assistant Division Chief. | 20 minutes | Verifier, Processor, Chief A/R Section, Assist. Div. Chief | |

| | | | | |
|--|--|-------------------|-----------------|--|
| | 12 Approve and sign delinquency verification. | 5 minutes | Chief | |
| | 13 Release the delinquency verification to the requesting division | 5 minutes | Releasing Clerk | |
| | TOTAL MINUTES | 66 minutes | | |

**Note: The 1 hour and 6 minutes processing time is for one or two clients being served at one time.
The time is extended when there are more clients.**

Processing of Request for the Issuance of VAT Exemption Certificates (VEC) and or VAT Exemption ID Cards (VEIC) in favor of Embassies and its Personnel (covering purchase of goods and services)

| | | |
|--|---|---|
| Who may avail | : | Any qualified Embassy, Qualified Embassy personnel and Qualified Embassy personnel dependent (spouse) |
| Where to avail | : | International Tax Affairs Division, National Office |
| What are the Documentary Requirements | : | <ol style="list-style-type: none">1. Note Verbale, from the concerned embassy requesting the issuance of or renewal of the embassy or embassy personnel/s' VEC/VEIC2. Favorable DFA Indorsement on the application, indicating the name of the embassy and / or embassy personnel for whom the VEC / VEIC is requested to be issued citing basis3. Copy of signed DFA Diplomatic I.D.4. DFA list of countries giving VAT exemption on the purchase of vehicles (regularly submitted by the DFA to BIR) <p><u>For renewals:</u></p> <ol style="list-style-type: none">1. Same as 1-4 above2. Surrender of copy of old VEC / VEIC <p>NOTE: The renewal shall be filed not later than 2 months before the date of expiration of the previously issued VEC/VEIC.</p> <p><u>For Lost or Destroyed VEC/VEIC</u></p> <ol style="list-style-type: none">1. Same as 1-4 above2. Duly notarized affidavit of loss. |
| Duration | : | 265 minutes |

How to Avail of the Service :

| Taxpayer | Activity | Processing Time | Person Responsible | Fees |
|--|--|-----------------|-------------------------------|------|
| Submits a request for the issuance or renewal of VAT Exemption Certificates (VECs) and / or VAT Exemption ID Cards (VEICs) in favor of Embassies and its qualified personnel | 1. Receive the request from the BIR Records Div. and log the request | 5 minutes | Receiving Clerk (RC) | None |
| | 2. Prepare and attach an Assignment Slip to the request and transmits the same to the SC | 10 minutes | RC | |
| | 3. Initial review of the request and assign to CO | 15 minutes | Sec. Chief (SC) | |
| | 4. Check and review the validity and completeness of the documents. | 10 minutes | Case Officer (CO) | |
| | 5. Prepare letter and communicates with the DFA, Embassy to request further compliance | 30 minutes | CO | |
| | 6. Process VEC/VEIC | 30 minutes | CO | |
| | 7. Review and forward the same to the ADC, with comments, as necessary. | 15 minutes | SC Assistant | |
| | 8. Review the VEC/VEIC and forwards the same to the DC. | 15 minutes | Division Chief (ADC) Division | |
| | 9. Review the VEC/VEIC and initials or gives instructions to redraft or finalize, as appropriate. | 15 minutes | Chief (DC) CO, SC, ADC, DC | |
| | 10. Incorporate corrections, print and route to the SC, ADC and DC | 30 minutes | | |
| | 11. Forwards the entire docket to the Legal Service (LS) and logs the release of the docket. | 15 minutes | RC | |
| | 12. Receive the VEC / VEIC, logs the same in the logbook and forwards it to Head Revenue Executive Assistant – Legal Service (HREA-LS) | 15 minutes | RC-LS | |
| | 13. Review the VEC / VEIC and approve/initial the same and forward it to the ACIR’s Technical Assistant (TA) for review | 15 minutes | HREA- | |
| | 14. Review and forward the VEC/VEIC to the ACIR for signature | 15 minutes | LS | |
| | 15. Sign/approve the ruling and return the same to International Tax Affairs Division (ITAD) | 15 minutes | TA-ACIR ACIR-LS | |
| | 16. Log the receipt of the ruling, number the ruling and release the same to embassy personnel/duly authorized representative | 15 minutes | RC | |
| | TOTAL MINUTES | 265 mins | | |

Note: The processing time is for one or two clients being served at one time. The time will be extended if there are more clients and if there are other legal issues to be resolved.

Processing of Request for the Issuance of Ruling on Indirect Tax Exemption of Embassies and Embassy Personnel (Purchase of Vehicles)

- Who may avail** : Any qualified Embassy, Qualified Embassy personnel
- Where to avail** : International Tax Affairs Division (ITAD), National Office
- What are the Documentary Requirements** :
1. Note Verbale, from the concerned embassy, requesting for the issuance of a ruling, accompanied by copy of Pro Forma Invoice from car dealer, indicating the amount of taxes to be exempted, amount of vehicle to be purchased, engine number, chassis number, vehicle model
 2. Favorable DFA Indorsement on the application citing basis
 3. Favorable DOF Indorsement on the application, including a categorical confirmation of ad valorem tax exemption, when necessary
 4. DFA list of countries giving VAT exemption on the purchase of vehicles (regularly submitted by the DFA to BIR)
- Duration** : 480 minutes
- How to Avail of the Service** :

| Taxpayer | Activity | Processing Time | Person Responsible | Fees |
|--|---|-----------------|------------------------|------|
| Submit request for the issuance of a ruling on indirect tax exemption of Embassies and Embassy Personnel | 1. Receive the request from the BIR Records Div. and log the request | 5 minutes | Receiving Clerk (RC) | None |
| | 2. Prepare and attach an Assignment Slip to the request and transmit the same to the SC | 10 minutes | RC Section Chief (SC) | |
| | 3. Initial review of the request and assign to CO | 30 minutes | Case Officer (CO) | |
| | 4. Check and review the validity and completeness of the documents | 45 minutes | CO | |
| | 5. Prepare letter and communicates with the DFA and Embassy to request further compliance | 45 minutes | CO | |
| | 6. Process, evaluate, and draft the ruling | 60 minutes | SC | |
| | 7. Review the draft ruling and forward the same to the Assistant Division Chief (ADC), with comments, as necessary | 30 minutes | Asst. Div. Chief (ADC) | |
| | 8. Review the ruling and forward the same to the DC | 30 minutes | Division Chief (DC) | |
| | 9. Review the ruling and initials the same or gives instructions to redraft or finalize the same, as appropriate | 30 minutes | CO, SC, ADC, DC | |
| | 10. Incorporate corrections and print the ruling and route to the SC, ADC and DC for their initials | 60 minutes | RC RC- | |
| | 11. Forward the entire docket to the Legal Service (LS) and log the release of the docket | 15 minutes | LS | |
| | 12. Receive the draft ruling/docket, log the same in the logbook and forward it to Head Revenue Executive Assistant – Legal Service (HREA-LS) | 15 minutes | HREA- | |
| | 13. Review the draft ruling and approve/initial the same and forward it to the ACIR's Technical Assistant (TA) for review | 30 minutes | LS | |
| | 14. Review and forward the docket to the ACIR for signature | 30 minutes | TA-ACIR-LS, RC ACIR-LS | |
| | 15. Sign/approve the ruling and return the same to ITAD | 30 minutes | RC | |
| | 16. Log the receipt of the ruling, number the ruling and release the same to the embassy personnel / duly authorized representative | 15 minutes | | |
| | TOTAL MINUTES | 480 mins | | |

Note: The processing time covers only simple request for ruling. The time will be extended if the legal issue to be resolved requires further research and if there are more clients.

Processing and Issuance of Tax Credit Certificate (TCC) pursuant to Writ of Execution Issued by Court of Tax Appeal (CTA)

Who may avail : Taxpayer who filed for tax credit / refund with the Court of Tax Appeal (with final decision)

Where to avail : Appellate Division, National Office

What are the Documentary Requirements :

1. Application letter
2. Writ of Execution
3. SEC Registration and Articles of Incorporation
4. Tax Clearance from Collection Enforcement Division (CED)
5. Certificate of Registration
6. Registration Update
7. Entry of Judgment
8. Copy of Final Decision of the CTA (Division), CTA EnBanc, Supreme Court

Note: Required documents must be original or certified true copy

Duration : 349 minutes

How to Avail of the Service :

| Taxpayer | Activity | Processing Time | Person Responsible | Fees |
|--|---|-----------------|---|------|
| Submit application letter with complete documentary requirements, including Writ of Execution. | 1. Receive Application letter together with the requirements, including Writ of Execution. | 3 minutes | Receiving clerk | None |
| | 2. Log Application Letter | 3 minutes | Receiving clerk | |
| | 3. Transmit to Division Chief for assignment of cases | 3 minutes | Receiving clerk | |
| | 4. Assign to case officer-Revenue Attorney | 5 minutes | Division Chief | |
| | 5. Prepare letter requesting docket from the Litigation Division/ Legal Division and/ or investigating office where the taxpayer is registered, and a certification of no pending similar claim for refund/ TCC involving the same tax and same taxable year. | 15 minutes | Case Officer-Revenue Attorney | |
| | 6. Transmit letter to Asst. Div. Chief and Division Chief for review and initial/signature | 3 minutes | Case Officer-Revenue Attorney | |
| | 7. Review and sign letter | 20 minutes | Asst. Division Chief and Division Chief | |
| | 8. Prepare draft memo recommending issuance of Tax Credit Certificate (TCC) | 120 minutes | Case Officer-Revenue Attorney | |
| | 9. Forward to Asst. Div. Chief for review | 3 minutes | Case Officer-Revenue Attorney | |
| | 10. Review draft memo recommending issuance of TCC | 30 minutes | Asst. Division Chief | |
| | 11. Prepare final memo together with duly accomplished TCC | 30 minutes | Case Officer-Revenue Attorney | |
| | 12. Review, initial and forward recommendation Division Chief | 15 minutes | Asst. Division Chief | |

| | | | | |
|-------------|---|--------------------|---|--|
| | 13. Review and approve recommendation | 30 minutes | Division Chief | |
| | 14. Forward to Legal Service | 3 minutes | Receiving/releasing clerk, Appellate Division | |
| | 15. Receive docket and transmit to Head Revenue Executive Assistant (HREA) | 3 minutes | Receiving clerk, Legal Service | |
| | 16. Review and initial of recommendation by HREA and ACIR, then forward docket to the Deputy Commissioner, LIG. | 30 minutes | HREA and ACIR | |
| | 17. Approve recommendation and sign TCC | 30 minutes | DCIR, LIG | |
| | 18. Transmit docket to Appellate Division | 3 minutes | Receiving/releasing clerk, Legal Service | |
| | 19. Receive docket and enroll TCC in the BIR Integrated Tax System (ITS) | 10 minutes | Staff | |
| Receive TCC | 20. Release TCC to taxpayer | 5 minutes | Staff | |
| | TOTAL MINUTES | 349 minutes | | |

Note: Processing time does not include waiting period for the reply of other offices. Hence the 5 hours and 49 minutes will be extended depending on the submission of requirements by other offices, especially those in the Regional Offices.

Processing of Rulings on Tax consequences of Exchange of Real Properties to Correct Mistake (with Established Precedents)

- Who may avail** : Any taxpayer or duly authorized representative
- Where to avail** : Law Division, National Office
- What are the Documentary Requirements** :
 1. Original copy of the Duly Executed Deed of Exchange of Properties;
 2. Certified True Copy of the Deed of Sale by and Between the Parties to the Deed of Exchange and their respective Original Sellers;
 3. Transfer Certificates of Title to the Properties held by the Parties to the Exchange;
 4. Sworn Statement of Party-in-Error; and
 5. Latest Tax Declarations of the Properties.
- Duration** : 1120 minutes
- How to Avail of the Service** :

| Taxpayer | Activity | Processing Time | Person Responsible | Fees |
|---|--|------------------|----------------------------------|------|
| Taxpayer file letter-request with complete documentary requirements personally or by mail with the Law Division | 1 Receive request | 3minutes | staff | None |
| | 2 Assign request | 5minutes | Division Chief | |
| | 3 Evaluate request and prepare draft ruling | 960 minutes | Revenue Attorney | |
| | 4 Forward to Asst. Division Chief for review and initial | 3 minutes | staff | |
| | 5 Review draft | 15 minutes | Asst. Division Chief | |
| | 6 Review draft | 15 minutes | Division Chief | |
| | 7 Forward draft to Legal Service for review | 3 minutes | staff | |
| | 8 Review draft | 15 minutes | Head Revenue Executive Assistant | |
| | 9 Review draft | 15 minutes | Technical Assistant | |
| | 10 Review draft | 15 minutes | Assistant Commissioner | |
| | 11 Forward to Legal and Inspection Group for review | 3 minutes | staff | |
| | 12 Review draft | 15 minutes | Technical Assistant | |
| | 13 Review draft | 15 minutes | Deputy Commissioner | |
| | 14 Forward draft to Commissioner's Office | 3 minutes | staff | |
| | 15 Review draft | 15 minutes | Technical Assistant | |
| | 16 Approve and sign final ruling | 15 minutes | Commissioner | |
| | 17 Release ruling to the taxpayer personally or by mail. | 5 minutes | staff | |
| TOTAL MINUTES | | 1120 mins | | |

Note: The processing time is for 1 or 2 clients requesting for ruling. The time will be extended if there are more clients.

Processing of Rulings on Tax Exemption of Senior Citizens under R.A. 4732 (with Established Precedents)

| | | |
|--|---|---|
| Who may avail | : | Any taxpayer or duly authorized representative |
| Where to avail | : | Law Division, National Office |
| What are the Documentary Requirements | : | <ol style="list-style-type: none"> 1. Letter request from the senior citizen stating, among others, that his annual taxable income does not exceed the poverty level; 2. Certified true copy of Birth Certificate or Baptismal Certificate, or in the absence thereof, a certificate from the National Statistics and Census Bureau or an affidavit by two (2) disinterested credible persons who know personally the senior citizen or OSCA ID card; 3. If he has a benefactor as defined in Section (2)f of Rev. Regs. No. 2-94, Certification as to the name, address, occupation, office or business address and TIN of his benefactor; 4. If employed, a copy of his withholding tax statement for the preceding taxable year; and 5. If self-employed (i.e., practice of profession, or in business as single proprietorship), a copy of his income tax return for the preceding taxable year together with the annual license or permit issued by the city or municipality where he has his principal place of business, supported by a copy of his declaration of sales or income. |
| Duration | : | 1120 minutes |
| How to Avail of the Service | : | |

| Taxpayer | Activity | Processing Time | Person Responsible | Fees |
|--|--|------------------|----------------------------------|------|
| Taxpayer file letter- request with complete documentary requirements personally or by mail with the Law Division | 1 Receive request | 3 minutes | staff | None |
| | 2 Assign request | 5 minutes | Division Chief | |
| | 3 Evaluate request and prepare draft ruling | 960 minutes | Revenue Attorney | |
| | 4 Forward to Asst. Division Chief for review and initial | 3 minutes | staff | |
| | 5 Review draft | 15 minutes | Asst. Division Chief | |
| | 6 Review draft | 15 minutes | Division Chief | |
| | 7 Forward draft to Legal Service for review | 3 minutes | staff | |
| | 8 Review draft | 15 minutes | Head Revenue Executive Assistant | |
| | 9 Review draft | 15 minutes | Technical Assistant | |
| | 10 Review draft | 15 minutes | Assistant Commissioner | |
| | 11 Forward to Legal and Inspection Group for review | 3 minutes | staff | |
| | 12 Review draft | 15 minutes | Technical Assistant | |
| | 13 Review draft | 15 minutes | Deputy Commissioner | |
| | 14 Forward draft to Commissioner's Office | 3 minutes | staff | |
| | 15 Review draft | 15 minutes | Technical Assistant | |
| | 16 Approve and sign final ruling | 15 minutes | Commissioner | |
| | 17 Release ruling to the taxpayer personally or by mail. | 5 minutes | staff | |
| TOTAL MINUTES | | 1120 mins | | |

Note: The processing time covers only simple request for ruling. The time will be extended if the legal issue to resolve requires further research, and if there are more clients.

Processing of Rulings on Tax Exemption of National Housing Authority and Private Sector Participating in Socialized Housing under R.A. 7279 (with Established Precedents)

- Who may avail** : Any taxpayer or duly authorized representative
- Where to avail** : Law Division, National Office
- What are the Documentary Requirements** :
1. Copy of the Deed of Sale;
 2. Copy of the corresponding Tax Declaration;
 3. Copy of the Transfer Certificate of Title;
 4. Photocopy of the receipt of payment of the documentary stamp tax;
 5. Sworn Statement of taxpayer that the acquired raw land shall be used for socialized housing project;
 6. Approved HLURB Subdivision Preliminary and Location clearance of the Subdivision;
 7. Certification from HLURB that taxpayer is engaged in socialized housing;
 8. Certification from the HLURB that the sale of the socialized housing units to qualified beneficiaries shall in no case exceed the maximum amount of P400,000.00 price ceiling;

Duration : 1120 minutes

How to Avail of the Service :

| Taxpayer | Activity | Processing Time | Person Responsible | Fees |
|--|--|------------------|----------------------------------|------|
| Taxpayer file letter- request with complete documentary requirements personally or by mail with the Law Division | 1 Receive request | 3 minutes | staff | None |
| | 2 Assign request | 5 minutes | Division Chief | |
| | 3 Evaluate request and prepare draft ruling | 960 minutes | Revenue Attorney | |
| | 4 Forward to Asst. Division Chief for review and initial | 3 minutes | staff | |
| | 5 Review draft | 15 minutes | Asst. Division Chief | |
| | 6 Review draft | 15 minutes | Division Chief | |
| | 7 Forward draft to Legal Service for review | 3 minutes | staff | |
| | 8 Review draft | 15 minutes | Head Revenue Executive Assistant | |
| | 9 Review draft | 15 minutes | Technical Assistant | |
| | 10 Review draft | 15 minutes | Assistant Commissioner | |
| | 11 Forward to Legal and Inspection Group for review | 3 minutes | staff | |
| | 12 Review draft | 15 minutes | Technical Assistant | |
| | 13 Review draft | 15 minutes | Deputy Commissioner | |
| | 14 Forward draft to Commissioner's Office | 3 minutes | staff | |
| | 15 Review draft | 15 minutes | Technical Assistant | |
| | 16 Approve and sign final ruling | 15 minutes | Commissioner | |
| | 17 Release ruling to the taxpayer personally or by mail. | 5 minutes | staff | |
| TOTAL MINUTES | | 1120 mins | | |

Note: The processing time covers only simple request for ruling. The time will be extended if the legal issue to resolve requires further research, and if there are more clients.

Processing of Application for Certificate of Exemption for Scholarship and Job/Livelihood Programs

- Who may avail** : Persons with low income / no income who want to avail of Scholarship and Job/Livelihood Programs
- Where to avail** : RDO having jurisdiction over the residence of the taxpayer or where the taxpayer is registered
- What are the Documentary Requirements** :
- › Certification of Low Income / No Income signed by the Barangay Chairman of the place where the applicant resides
 - › Duly notarized Affidavit of Low Income / No Income
- Duration** : 35 minutes

How to Avail of the Service:

| Step | Taxpayer | RDO Activity | Processing Time | Person Responsible | Fees |
|------|---|---|--|---|--|
| 1 | Submit Barangay Certificate as to low income / no income and duly notarized affidavit | Receive the required documents Interview, and evaluate the income status of the taxpayer. Prepare certification Approve and sign certification | 5 minutes 10 minutes 10 minutes 5 minutes | Chief, Administrative Section Chief, Administrative Section Chief, Administrative Section ARDO | P 100.00 Certification Fee and P15.00 DST per document |
| 2 | Receive requested Certification Document | Release of Exemption Certification | 5 minutes | Chief, Administrative Section | |

Processing of Application for Contractor's Final Payment Release Certificate

- Who may Avail** : Persons engaged in contract with the DPWH
- Where to Avail** : 1) Audit Information, Tax Exemption and Incentives Division (AITEID), National Office for contractors whose principal place of business is registered under the jurisdiction of RDOs covered by Revenue Regions 5, 6, 7 and 8.
- 2) RDOs outside Metro Manila having jurisdiction over the principal place of business of the contractor.
- What are the Documentary Requirements** :
- › Letter Request
 - › BIR Form 0217* (Formerly BIR Form No. 2555)
 - › Copy of contractor's Certificate of Registration issued by the BIR;
 - › Contractor's Summary of Sales to Government; (Per Project)
 - › Contractor's Summary of Value-Added Tax (VAT) withheld on Sales to Government;
 - › Contractor's breakdown of Receipts or Collection;
 - › DPWH's Summary of Remittance (E-MAP);
 - › DPWHS's draft of final billing;
 - › Certified true copy of the following:
 - DPWH Vouchers;
 - BIR Form Nos. 2550M/2550Q filed with BIR by the contractor;
 - DPWH's Executive Summary;
 - DPWH's Original or Revised Contract;
 - DPWH's Certificate of Completion;
 - DPWH's Certificate of Final Inspection;
 - DPWH's Certificate of Acceptance; and
 - BIR Form Nos. 2307 and 2306 given by DPWH to the contractor;
 - › Details of Project Cost Estimates, if any;
 - › Notarized Sworn Declaration of the Contractor and Certification from DPWH that no payment yet has been made to other Contractor, if first and final payment of the DPWH;
 - › Delinquency verification from the Collection Division of the concerned Revenue Region;
And
 - › Other documents/schedules as may be required.

Duration : 50 minutes**

How to Avail of the Service :

| Step | Taxpayer | RDO Activity | Processing Time | Person Responsible | Fees |
|------|--|--|-----------------|--------------------------|--|
| 1 | Submit letter of request and duly accomplished BIR Form No. 0217* together with the required documents | Receive application request and required documents. | 5 minutes | Collection Section Chief | P 100.00 Certification Fee and P15.00 DST per Document |
| | | Verify existence in the ITS (Registration, Tax Payments) | 40 minutes | Officer of the Day | |
| | | Review of the docket | 60 minutes** | Chief Assessment Section | |
| | | Sign Certification Document / BIR Form No. 0217 | 5 minutes | RDO / ARDO | |
| 2 | Receive requested Certification Document | Release of Certification Document / BIR Form No. 0217 | 5 minutes | Office of the RDO/ARDO | |

*Form is available FREE OF CHARGE

**Depending on the number and years of payments to be reviewed

This RMC shall take effect immediately. All revenue officials, employees, and others concerned are enjoined to give this Revenue Memorandum Circular (RMC) a wide publicity as possible.

(original signed)
KIM S. JACINTO-HENARES
 Commissioner of Internal Revenue

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FVM _____
 NMA _____
 EBQ _____
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