

PROCEDURES IN THE CREATION OF AN AUTOMATED PRELIMINARY DATA BASE OF ACTIVE BUSINESS TAXPAYERS FOR EACH REVENUE DISTRICT OFFICE PREPARATORY TO THE FULL IMPLEMENTATION OF THE TAXP...

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I

OBJECTIVES

This Order is issued to:

1. Establish the groundwork for the nationwide implementation of the Taxpayer Record Update (TRU) Program;
2. Create/Establish an Automated Preliminary Database of taxpayers based on 1995 and 1996 taxpayer records available in the Revenue District Office; and
3. Produce an Alphabetical Master List of Taxpayers for each Revenue District Office, which shall provide information on the following taxpayers:

3.1 Individuals

- 3.1.1. Self-Employed
- 3.1.2 Professionals
- 3.1.3 Estates and Trusts

3.2 Non-Individuals

- 3.2.1 Corporations and Partnerships
- 3.2.2 Government Owned and Controlled Corporations (GOCCs)
- 3.2.3 Government Agencies and Local Government Units (LGUs)

II

PROCEDURES

The following shall be undertaken by the Revenue District Offices in the creation/establishment of an Automated Preliminary Data Base of business taxpayers:

STRATEGY 1: DATA GATHERING FROM RECORDS OF THE REVENUE DISTRICT OFFICE

Three (3) Teams shall be created to handle data-gathering and encoding activities.

1. Data Capture Team

This Team shall be composed of employees assigned at the Registration and Regulatory Section (RRS), Data Processing Section (DPS), and Administrative Section. The Head of the RRS shall act as the Team Leader.

It shall be the responsibility of the Data Capture Team to:

1.1 Make the Alphabetical List of taxpayers available, based on E-VAT Re-registration, in accordance with the following format: (The information provided in Annex A [Sources of Information] may be used as a guide from where to obtain the needed data.)

NAME OF TAXPAYER

TIN

STATUS

IT

VT

PT

WT

I. Non Individuals:

II. Individuals:

For Status, indicate

For Tax Types, check if:

A for Active

IT - Income Tax

I for Inactive

VT - Value Added Tax

C for Cancelled

PT - Percentage Tax

T for Transferred

WT - Withholding Tax

1.2 Provide each member of the Data Capture Team with the appropriate Registration Forms (2 copies per taxpayer).

1.3 Transcribe the data taken from the manual records. Black ink shall be used for the initial transcription. Subsequent data shall be transcribed in red ink.

The use of abbreviations should be avoided in entering the names of taxpayers.

1.4 In cases where registered dates cannot be determined, refer to Annex B (Sources of Registered Dates) of this Order for the necessary guidelines.

1.5 Indicate the Alphanumeric Tax Codes (ATCs) on the space provided beside the tax types. The Codes are provided in Annex C (Registration System: Tax Types/Form Tyoes/ATCs) of this Order, and in the Common User's Guide.

1.6 Group taxpayers according to zones.

1.7 Prepare accomplished registration forms for transmittal in batches of fifty (50), and the appropriate transmittal lists.

1.8 Transmit the batches of accomplished registration forms to the Team Leader of the Data Validation Team.

2. Data Validation Team

This Team shall be composed of all Group Supervisors and Revenue Officers from the Assessment Section. The Revenue District Officer shall have the option of selecting the Team Leader, who may either be the Chief of the Assessment Section or any Group Supervisor.

The responsibilities of the members of the Data Validation Team are as follows:

2.1 The Team Leader shall:

2.1.1 Receive the accomplished registration forms that shall be transmitted in batches of fifty (50) by the Data Capture Team.

2.1.2 Assign batches of registration forms to the Group Supervisors for validation.

2.1.3 Monitor the compliance of each Group Supervisor and his/her team of their responsibility to validate the information provided in the accomplished registration forms.

2.1.4 Forward all registration forms (complete and incomplete) to the District Data Encoding Team encoders, for data entry.

2.2. The Group Supervisors shall:

2.2.1 Assign to their respective Revenue Officers accomplished registration forms for validation; and

2.2.2 Prepare a Weekly Report of Compliance for the consideration of the Team Leader.

2.3 The Revenue Officers shall:

2.3.1 Contact taxpayers to complete and validate the registration data contained in accomplished registration forms.

2.3.2 Request the taxpayers concerned to affix their signatures to the validated registration forms.

2.3.3 Give one (1) copy of the validated registration form to the taxpayer with a stamped notice stating "PRESENT THIS COPY WHEN PAYING YOUR TAXES TO THE AUTHORIZED AGENT BANKS UNTIL YOUR TIN CARD IS ISSUED."

2.3.4 Submit all duly signed and validated registration forms to their respective Group Supervisors.

2.3.5 Advise taxpayers to submit Data Capture Forms (Form No. 1925) with the appropriate pictures (for individuals) or logos (for non-individuals) attached.

The accomplished Data Capture Forms may be submitted together with the Registration Forms or within one week after submission of the latter.

3. District Data Encoding Team

The District Data Encoders shall encode the data contained in accomplished registration forms transmitted by the Data Validation Team Leader, using the TRU Program.

3.1 All Encoders shall input all data as reflected in the registration application forms.

3.2 The entry for "Filing Start Date" shall be left open, as this information shall be based on the scheduled date of the nationwide implementation of the Integrated Tax System.

3.3 All data shall be submitted to the Revenue District Officer in encoded diskettes, with labels stating the following information:

- a. Revenue District Office No. (RDO No. ____)
- b. Date Submitted
- c. Contact Person
- d. Telephone Number

STRATEGY II: DATA GATHERING DIRECT FROM TAXPAYER PAYING THROUGH AUTHORIZED AGENT BANKS (AABs)

In addition to the tasks of the Data Validation Team set forth in Strategy I, the following duties and responsibilities shall also be carried out, to facilitate validation efforts.

1. Brief the Authorized Agent Banks (AABs) on their role in assisting the Revenue District Offices in the Taxpayer Record Update (TRU) Program.
2. Request the AABs to require taxpayers to present their validated copy of the Registration Form, duly stamped "RECEIVED" by the Revenue District Office concerned, before accepting their payments. In cases when a taxpayer cannot present such validated form due to failure on his part to undergo the TRU process, the AABs shall be requested to provide him with an appropriate registration form, and to instruct him to accomplish said Form and have it stamped "RECEIVED" by the Revenue District Office having jurisdiction over him.
3. Three (3) days before, and during deadlines for filing, the Data Validation Team shall be assigned at the AABs, based upon the discretion of the Revenue District Officer, to campaign for TRU compliance and assist taxpayers in accomplishing the registration forms.
4. All validated Registration Forms shall be forwarded by the Data Validation Team to the District Data Encoding Team, for appropriate action.

III

REPORTING REQUIREMENTS

All Revenue District Officers concerned shall submit the TRU data in diskette form to the TRU Team at Rm. 1103, 11th Floor, National Office, not later than March 31, 1997.

IV

REPEALING CLAUSE

All revenue issuances and/or portion(s) thereof that are inconsistent herewith are hereby revoked and/or amended accordingly.

V

EFFECTIVITY

This Order shall take effect immediately.

Adopted: November 4, 1996

(SGD.) LIWAYWAY VINZONS-CHATO

Commissioner of Internal Revenue

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