

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

November 11, 2003

REVENUE MEMORANDUM ORDER NO. 36-2003

SUBJECT: Creation of Alphanumeric Tax Codes (ATC) per BIR Form No. 0611-A

TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned

I. Objective :

To facilitate proper identification and monitoring of tax collections based on BIR Form No. 0611-A (Under Third Party Information Program) and for Integrated Tax System (ITS) purposes, the following ATCs are hereby created:

KIND OF TAXES	ISSUANCE/ LEGAL BASIS/ REASONS	ATC
Miscellaneous Taxes/Other Revenue Sources Third Party Information Program 1. Income Tax 2. Value-Added Tax 3. Excise-Ad Valorem 4. Excise-Specific 5. Withholding Tax - Compensation 6. Withholding Tax – Expanded 7. Withholding Tax – Final 8. Withholding Tax – Banks and Other Financial Institution 9. Withholding Tax – Fringe Benefits 10. Withholding Tax – PT on Winnings and Prizes 11. Withholding Tax – Others (One-time transaction not subject to capital gains tax) [Sale/transfer or exchange of real properties other than capital assets] 12. Withholding Tax – VAT and Other Percentage Taxes 13. Capital Gains Tax – Real Property (Sales, Exchange or Other Disposition of Real Property Classified as Capital Asset) 14. Capital Gains Tax – Stocks (Sales, Exchange or Other Disposition of Shares of Stock)	BIR Form No. 0611-A	MC250 MC251 MC252 MC253 MC254 MC255 MC256 MC257 MC258 MC259 MC260 MC261 MC262 MC263

KIND OF TAXES	ISSUANCE/ LEGAL BASIS/ REASONS	ATC
15. Improperly Accumulated Earnings Tax		MC264
16. Percentage Tax – Quarterly		MC265
17. Percentage Tax – Monthly		MC266
18. Percentage Tax – Stock (IPO)		MC267
19. Percentage Tax – Stocks		MC268
20. Estate Tax		MC269
21. Donor's Tax		MC270
22. Documentary Stamp Tax		MC271
23. Tax under Special Laws		MC272
24. Accrued Penalties		MC273

II. Repealing Clause :

This Revenue Memorandum Order revises portions of all other issuances inconsistent herewith.

III. Effectivity :

This Revenue Memorandum Order shall take effect immediately.

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