

**REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAPI  
KAWANIHAN NG RENTAS INTERNAS**

February 25, 2011

**REVENUE MEMORANDUM ORDER NO. 44-2011**

**SUBJECT** : Prescribing the Reports Required by Information Systems Operations Service (ISOS) and Declaring Certain Reports as Obsolete

**TO** : All Internal Revenue Officers and Others Concerned

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**I. OBJECTIVES**

This Order is being issued to:

1. Eliminate unnecessary tasks to allow bureau personnel and officials to focus on more urgent and important assignments.
2. Streamline the reporting requirements of ISOS.
3. Declare certain reports as not needed by ISOS and should not be submitted / copy furnished.

**II. POLICIES AND GUIDELINES**

1. All reports for submission to ISOS shall be limited only to the reports listed in the attached Annex A.
2. The frequency/distribution of submission, distribution and manner of submission are indicated in Annex A. Reports must strictly follow the attached formats (see Annexes A-1 to A-9).
3. Reports on Top 300 Individual Income Taxpayers (Annex A-5) and Top 150 Corporate Income Taxpayers (Annex A-6) must be emailed by the Revenue District Officer (RDO) or Assistant Revenue District Officer (ARDO) using their official email account, otherwise they will not be considered as submitted.
4. Submission of the following reports to ISOS is no longer needed and should be discontinued:

**For RRs / RDOs:**

NAME OF REPORT	REFERENCE ISSUANCE
List of Withholding Agents identified as Stop-Filers/Non-Filers	RMO No. 16-92

Monthly Report of BIR Form 40.00	RMO No. 37-94
BIR Form 1556-A (Registration of Withholding Agents) & Summary of Registered Withholding Agents	RMO No. 41-94
List of Withholding, VAT, Percentage & Income Taxpayers who failed to file their monthly return	RMO No. 29-95
List of Top 100 Withholding Taxpayers – Government filed and paid	Unnumbered Memorandum dated Feb. 25, 1999
Summary of Taxes Assessed and/or Demanded (BIR Form No. 40) considered as final and collectible accounts	RMO No. 67-99
Monthly Summary of Taxes Assessed-Disputed Assessments (BIR Form 40.00 – Annex R)	RMO No. 24-2000

#### 5. **REPEALING CLAUSE**

All issuances and/or portions thereof inconsistent herewith are hereby repealed and amended accordingly.

#### 6. **EFFECTIVITY**

This Order takes effect immediately.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue