



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

February 15, 2018

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REVENUE MEMORANDUM ORDER NO. 14-2018

SUBJECT : Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Republic Act (RA) No. 10963, otherwise known as Tax Reform for Acceleration and Inclusion (TRAIN) Act

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

I. OBJECTIVE:

To facilitate the proper identification and monitoring of monthly withholding tax remittances for Creditable Income Taxes Withheld (Expanded) and Final Income Taxes Withheld pursuant to the implementation of RA No. 10963, the following ATCs are hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form
WME10	Remittance of Creditable Income Taxes Withheld (Expanded)		RA No. 10963 Sec. 6 of the NIRC	0619-E
WMF10	Remittance of Final Income Taxes Withheld		RA No. 10963 Sec. 6 of the NIRC	0619-F
WMF20	1. On Interest Paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc. 2. On Other Final Income Taxes			

II. REPEALING CLAUSE:

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

III. EFFECTIVITY:

This RMO shall take effect immediately.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

MAR 09 2018

RECEIVED

CAESAR R. DULAY

Commissioner of Internal Revenue
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