

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

Quezon City

June 1, 2011

**REVENUE MEMORANDUM ORDER No. 22-2011**

**SUBJECT** : Amended Audit Criteria for Taxable Years 2009 and 2010  
**TO** : All Internal Revenue Officials and Employees Concerned

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**I. OBJECTIVE:**

To amend item II, paragraph 3 of Revenue Memorandum Order No. 4-2011 regarding taxpayers qualified under the Last Priority for audit status. .

**II. POLICIES AND GUIDELINES**

To be entitled to the Last Priority for audit status enunciated under RMO No. 4-2011, the following conditions must concur:

- A. Effective Income Tax Rate of 18%;
- B. Increase in Income Tax payment by at least 20% from the immediately preceding year;
- C. Full compliance with all the submission and reportorial requirements (i.e. SLSP, Alphalist, etc.). To constitute full compliance, all required fields of said reports must be properly filled-up; and
- D. No Letter Notice issued against the taxpayer.

**III. EFFECTIVITY**

This Order shall take effect immediately.

(Original Signed)

**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue