

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

Quezon City

March 10, 2009

**REVENUE MEMORANDUM ORDER NO. 11-2009**

**SUBJECT** : Modification of the Description of Alphanumeric Tax Codes (ATCs)  
WI/WC 158 and WI/WC 160 for Certain Income Payments per  
Revenue Regulations No. 14-2008

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

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**I. Objective :**

To facilitate the proper identification and monitoring of certain income payments subject to Creditable Withholding Tax as implemented by Revenue Regulations No. 14-2008, the description of the following ATCs are hereby modified:

	EXISTING		MODIFIED/NEW
ATC	Description	ATC	Description
WI/WC 158	Income payments made by Top 10,000 private corporations to their local/resident supplier of goods	WI/WC 158	Income payments made by Top 20,000 private corporations to their local/resident supplier of goods
WI/WC 160	Income payments made by Top 10,000 private corporations to their local/resident supplier of services	WI/WC 160	Income payments made by Top 20,000 private corporations to their local/resident supplier of services

**II. Repealing Clause :**

All existing revenue issuances or portions thereof, which are contrary to or inconsistent with the above provision is hereby revoked or amended accordingly.

**III. Effectivity :**

This Revenue Memorandum Order shall take effect immediately.

**(Original Signed)**  
**SIXTO S. ESQUIVIAS IV**  
Commissioner of Internal Revenue