

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

December 5, 2016

REVENUE MEMORANDUM ORDER NO. 1-2017

Subject **Prescribing the Policies, Guidelines and Procedures in the Generation, Extraction and Transmission of eFPS Mandated Taxpayers Reports as prescribed per Revenue Regulations Nos. 10-2014, 1-2013, 10-2012, 1-2010, 6-2009, 10-2007, 3-2005, 2-2002 and 2-98, as amended**

To **All Internal Revenue Officials, Employees and Others Concerned**

I. OBJECTIVES

This Order is issued to:

- a. To prescribe the policies and procedures in the generation, extraction and distribution of Reports on eFPS mandated taxpayers;
- b. To monitor compliance of eFPS Mandated Taxpayers
- c. To define the duties and responsibilities of the designated Offices.

II. POLICIES

- A. The concerned Offices under the Operations Group and Large Taxpayers Service (LTS) shall provide Information Systems Group (ISG) with the latest list of eFPS Mandated Taxpayers to serve as basis for report extraction;
- B. The concerned Offices under the ISG shall follow the procedures and guidelines in the generation, extraction and distribution of the following reports:
 1. Compliance Report of eFPS Mandated Taxpayers Statistics (Annex A-1) & Detailed List (Annex A-2);
 2. List of eFPS Mandated Taxpayers who never eFiled (Annex B);
 3. List of eFPS Mandated Taxpayers not Enrolled (Annex C);
 4. Summary Statistics of eFPS Mandated Taxpayers who never eFiled (Annex D);
and
 5. Summary Statistics of eFPS Mandated Taxpayers who never Enrolled (Annex E).
- C. The Business Intelligence Division (BID) under Information Systems Project Management Service (ISPMS) shall develop the script for the extraction of Compliance Report of eFPS Mandated Taxpayers (Annex A.1) and turn over the script and system documentation to DWSOD, ISDOS;
- D. Taxpayer Service Systems Division (TSSD) shall develop scripts to generate the eFPS mandated taxpayers who are not yet enrolled and those who are activated but never eFiled (Section B.2 to B.5) from eFPS production (Annex B, C, D & E);
- E. Data Warehousing & Systems Operations Division (DWSOD) shall extract the reports containing the consolidated records from all Revenue District Offices (RDOs) and forward to concerned Office/s in Compact Disc (CD);

- F. Revenue Data Centers (RDCs) shall extract the reports containing records of RDOs within their jurisdiction and forward to concerned Office/s in CD;
- G. The Reports on eFPS mandated taxpayers shall be generated based on the updated list provided by the Operations Group (OG). The reports shall be generated base on the frequency of compliance report generation.

III. PROCEDURES AND GUIDELINES

A. Concerned Office under Operations Group / Large Taxpayers Service

1. Provide the latest list of eFPS Mandated Taxpayers to serve as basis for report extraction;

Mandated Taxpayers	Concerned Office	Frequency of submission of updated list	Frequency of Compliance Report Generation
1. Large Taxpayers	Large Taxpayers Service (LTS)	15 th day after the submission of enlisted/delisted taxpayers	Fifteen (15) days after end of Semester
2. TAMP	Concerned RDOs	Annually Every 15 th of day of June	Fifteen (15) days after end of Semester
3. Importers / Custom Brokers <i>(Taxpayer issued Importer Clearance Certificate (ICC) / Broker Clearance Certificate (BCC))</i>	Accounts Receivable Monitoring Division (ARMD)	Monthly 15 days after end of the month	Monthly Fifteen (15) days after receipt of the list from ARMD
4. Taxpayers with Fiscal Incentives	Audit Info. Tax Exempt and Incentives Division (AITIED)	Monthly 15 days after end of the month	Monthly Fifteen (15) days after receipt of the list from AITIED
5. Top 5,000 Individual	Miscellaneous Operations Monitoring Division (MOMD)	On or before the 10 th day after the end of the semester	Fifteen (15) days after end of Semester
6. Top 20,000 Corporation	MOMD	On or before the 10 th day after the end of the semester	Fifteen (15) days after end of Semester
7. National Government Agencies	MOMD	On or before the end of the month	Monthly Fifteen (15) days after receipt of the list from MOMD

Mandated Taxpayers	Concerned Office	Frequency of submission of updated list	Frequency of Compliance Report Generation
8. Government Bidders/Contractors	ARMD	Monthly 15 days after end of the month	Monthly Fifteen (15) days after receipt of the list from ARMD
9. Corporations with Paid Up Capital Stock of 10 Million and above	AITIED	Monthly 15 days after end of the month	Monthly Fifteen (15) days after receipt of the list from AITIED
10. Corporations with complete Computerized System	Taxpayers Service Programs and Monitoring Division (TSPMD)	Monthly 15 days after end of the month	Monthly Fifteen (15) days after receipt of the list from TSPMD
11. Procuring Government Agencies with respect to Withholding of VAT and Percentage Taxes	MOMD	Monthly 15 days after end of the month	Monthly Fifteen (15) days after receipt of the list from MOMD

2. If the concerned offices under the Operations Group/Large Taxpayers failed to provide the latest list of Mandated Taxpayers based on the frequency of submission, the reports to be generated shall base from the existing list loaded in the database;
3. Receives the extracted Reports on eFPS mandated taxpayers from ISG. The generated reports shall be based on the frequency of compliance report generation.

B. TSSD, ISPMS

1. Develop the script to generate Not Enrolled/Activated but Never eFiled Reports of eFPS Mandated Taxpayers based on operations requirements;
2. Deploy and schedule the execution in production for use by DWSOD and RDC, preferably every 1st Saturday of the month following the close of the calendar quarter.

C. BID, ISPMS

1. Develop the script to generate Compliance Report of eFPS Mandated Taxpayers based on operations requirements;
2. Turn over the developed script and the corresponding Job Aid to DWSOD.

D. DWSOD, ISDOS

1. Receive and process the request from Operations Group / LTS thru channels, and from concerned RDCs;
 - 1.1 If the request covers the reports mentioned in Section II.B.1, generate the reports by following the procedures specified in the Job Execution Guide contained in the system documentation;
 - 1.2 If the request covers the reports mentioned in Section II.B.2 to Section II.B.5, perform the following:
 - a. Login eFPS Production Server when the reports are already available.
 - b. Go to */VOL02/dbase1/home/barcadm/mandatedTPReports/output*.
 - c. Check on the specific folder having the folder name "RDO000" for the corresponding reports containing the consolidated records of all RDOs.
 - d. Retrieve the excel files of the corresponding reports covering all RDOs;
 - e. Transmit the consolidated reports to Operations Group/LTS to monitor the RDOs' performance.
2. Transmit the reports to the corresponding RDCs.

E. RDCs

1. Receive and process the request from RDOs/RRs/National Office thru channels and determine required reports;
2. Log the request in IML;
 - 2.1 If the request covers the reports mentioned in Section II.B.1, assign and retrieve the reports at DWSOD;
 - 2.2 If the request covers the reports mentioned in Section II.B.2 to Section II.B.5, retrieve the reports by performing the following:
 - a. Log in eFPS Production Server when the reports are already available.
 - b. Go to */VOL02/dbase1/home/barcadm/mandatedTPReports/output*.
 - c. Check on the folders having the folder name "RDO<rdo number>" which contains records from the specific RDOs under your jurisdiction;
3. Transmit the reports to the RDO/s concerned.

4. EFFECTIVITY

This Order takes effect immediately.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue