

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

Quezon City

March 10, 2008

**REVENUE MEMORANDUM ORDER NO. 9-2008**

SUBJECT : **Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source under the Tax Forms Enhancement Program**

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

---

**I. Objective:**

To facilitate the proper identification and monitoring of tax payments under the Abatement Program pursuant to Revenue Regulations No. 15-2007(Regulations Allowing for the Abatement of Penalties / Surcharges and Interest on Disputed / litigated Assessments) and for Integrated Tax System purposes, the following ATC is hereby created:

KIND OF TAX	ISSUANCE/ LEGAL BASIS/ REASONS	BIR FORM NO.	ATC
<b>Miscellaneous Taxes</b>			
Tax Payment for the Abatement of Penalties / Surcharges and Interest on Disputed / Litigated Assessments	RR No. 15-2007	0618	MC310

**II. Repealing Clause:**

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

**III. Effectivity:**

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)

**LILIAN B. HEFTI**

Commissioner of Internal Revenue