

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

October 1, 2010

**REVENUE MEMORANDUM ORDER NO. 86-2010**

**To:** Regional Directors, Revenue Data Center Heads, Revenue District Officers, Large Taxpayers Service Officials, Information Systems Operations Service Officials and Other Employees Concerned

**Subject:** Revised Guidelines and Procedures in the Publication of Top Taxpayers

---

**I. OBJECTIVES**

This RMO is being issued to provide guidelines and procedures to ensure accurate and timely annual publication of top individual and top corporate taxpayers.

**II. GENERAL GUIDELINES**

1. The Revenue District Officers (RDOs) shall publish a list of their top 300 individual income taxpayers (TPs) on or before June 30 of each year, and a list of their top 150 corporate income TPs on or before November 30 of each year. The lists shall be based on the income tax due of the TPs from the preceding taxable year. Hence, the list of top 300 individual TPs of the taxable year 2010 shall be published / posted in the RDO's respective area of jurisdiction on or before June 30, 2011 while the list of top 150 corporate TPs for the same taxable year shall be on or before November 30, 2011.
2. The RDOs shall submit to the Information Systems Operations Service (ISOS) the said lists not later than May 31 for top individual TPs and not later than October 31 for top corporations. After consolidation and validation of the RDO lists, ISOS shall generate the top 2,000 individual TPs nationwide from which the top 500 TPs shall be published in the BIR website not later than September 30 of each year. Likewise, the top 1,000 corporate TPs nationwide shall be generated, from which the top 500 corporations shall be published not later than December 31 of each year.
3. The Assistant Revenue District Officer (ARDO) shall be designated as the project head for this activity.

As head, he/she shall see to it that the baseline list of top TPs are closely monitored during tax filing deadlines to avoid loss or missing returns and achieve timely retrieval of out-of-district returns. He/she shall also be responsible in updating said lists if needed, and shall strictly monitor the quality of data encoded in the ITS.

### **III. PROCEDURES**

#### **A. Revenue District Offices**

##### **a. Chief, Data Processing Section**

1. Monitor the income tax returns (ITRs) filed by the top TPs and coordinate with the Collection Section and other offices in the retrieval of returns filed by the top TPs.
2. Perform 'aproning' (physically examining the returns for possible typographical errors or misplaced data entries and making the necessary corrections documented on a separate data sheet) on ITRs of top TPs when necessary to ensure accurate data input in the Integrated Tax Systems (ITS).

##### **b. Data Encoder**

1. Capture data from ITRs accurately.

##### **c. Error Handler**

1. Perform data correction when necessary.

##### **d. Assistant Revenue District Officer (ARDO)**

1. Oversee the implementation of the project.
2. Call up/monitor top TPs to ensure filing of returns in the home RDO.
3. Validate list coming from the ISOS for possible inclusion/exclusion.
4. Prepare the list of top TPs for submission to RDO.

##### **e. Revenue District Officer (RDO)**

1. Review list of top TPs and recommend correction/revision when necessary.
2. Certify as to the accuracy of the information contained in the list and issue certification of no ITR filed when necessary.
3. Submit list to ISOS for consolidation.
4. Coordinate with the National Office and other offices to ensure timely and accurate publication of the lists of top TPs.

#### **B. Large Taxpayers Service (LTS)**

1. Validate the LTS top corporate TPs which are included in the list extracted by the ISOS and coordinate with the ISOS Data Center for corrections when necessary.

### **C. Revenue Data Center**

1. Assist the RDOS and LTS and coordinate with ISOS in the data gathering and verification.
2. Provide technical support to RDOs and LTS in the maintenance of their lists of top TPs.

### **D. ISOS**

1. Extract lists of top TPs from ITS and Datawarehouse thru e-submission.
2. Consolidate RDO submissions and match with extracted lists from ITS and DW.
3. Provide list of unmatched TPs to the RDOs and LTS for verification. If needed, ISOS may request for a photocopy of the face of the return to resolve discrepancy.
4. Coordinate with the RDOs and LTS for inclusion/exclusion of top TPs as verified from data sources.
5. Prepare the lists of the top 2,000 individual and 1,000 corporate TPs for submission to DCIR, ISG and the top 500 individual and top 500 corporations for publication in the BIR website.

### **E. Deputy Commissioner, Information Systems Group**

1. Review the lists of top TPs.
2. Submit the lists of top 500 individual and top 500 corporate TPs to the Commissioner of Internal Revenue for approval for publication.

## **IV. Repealing Clause**

All revenue issuances inconsistent herewith are hereby repealed or modified accordingly.

## **V. Effectivity**

This Order takes effect immediately.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue