

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

October 12, 2018

REVENUE MEMORANDUM ORDER NO. 54-2018

SUBJECT : Operations Manual for Cannot Be Located Taxpayer System
TO : All Internal Revenue Officers and Employees Concerned

I. BACKGROUND

The Cannot Be Located Taxpayer (CBL) System was developed by the Systems Development Division together with Divisions under the Operations Group to provide the Bureau with a database of registered taxpayers that were identified and reported by concerned investigating offices as “Cannot Be Located” under assessment/collection stage thru existing prescribed manner of identification under RMC No. 98-2010 and OM No. 2016-06-02.

The CBL System shall serve as reference of concerned personnel involved in the different frontline services of the Bureau.

II. OBJECTIVE:

This Order is issued to provide procedures on how to use the CBL system by the following Divisions under the approved Security Access Matrix:

- A. Audit Information Tax Exemption and Incentives Division (AITEID);
- B. Accounts Receivable Monitoring Division (ARMD);
- C. Collection Programs Monitoring Division (CPMD); and
- D. Taxpayers Service Programs Monitoring Division (TSPMD).

III. GUIDELINES AND PROCEDURES

1. The concerned divisions shall prepare a list of CBL taxpayers in soft copy (CD format) using the Uploading Report format prescribed in the Operations Manual by the SDD.
2. Uploading Facility shall only be available to AITEID, hence ARMD and CPMD shall forward the list that conformed with the prescribed format.
3. Viewing of record details and update facility are available to all the aforementioned divisions.
4. Status Update- Remarks Column is available with transaction history for resurfaced taxpayer/changed of address etc.
5. SDD Operations Manual Version 1.00 (Annex A) is provided for the step by step procedures in uploading, updating and viewing of CBL taxpayer.

This Order takes effect immediately.

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