



**Information Technology Department, College of Computer Studies
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**Final Project / Final Project Proposal
for
Bureau of Internal Revenue**

As partial fulfillment for

**ICT4GOV
ICT for Governance**

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I. INTRODUCTION

A cornerstone to an effective government body is the collection of taxes and the capability of the citizens to comply with it. These collected funds are then, ideally, used for public expenditures that work towards the betterment of the country and its people. An issue arises, although, with the implementation of a tax collection scheme regarding the compliance of the citizens. People may fail to pay their taxes due to a variety of different reasons and it hinders the government's capability to improve the country. This is the reason why there are government agencies devoted to making sure that the citizens adhere to the payment of taxes in accordance with the law, and the equivalent of such agency in the Philippines is the Bureau of Internal Revenue.

The BIR is not only responsible for making sure that all citizens pay the appropriate amount for their taxes but also in assisting clients with computing their taxes and in keeping track of the transactions reflected in their accounts that contribute to the amount they have to pay. Some taxpayers have problems concerning compliance due to miscalculations in different parts of their accounts. The Bureau's response to these types of issues is providing tax assistance to taxpayers who are having issues in keeping track of their financial status. There are various ways in which miscalculations are committed when computing taxes and the bureau recognizes the difficulty in this particular responsibility so they offer their assistance to walk-in clients.

The most prevalent issue in this regard is that, due to the large number of taxpayers requiring assistance in their transactions, there are often long queues in the BIR's office and most of the people waiting in line would be required to come back due to incomplete requirements. These repeated visits also contribute to the large number of taxpayers that BIR's employees would have to entertain.

This paper is concerned with determining the root cause of this issue and utilizing an information system that can alleviate or remove the detrimental effects that are caused by the problem. The paper contains information gathered through research and interviews which include background information regarding the agency, descriptions of its processes, the problem areas of these processes and possible ICT solutions to these problems. These information are then filtered, distilled and utilized in order to develop an information system that can be used by the agency.

II. ORGANIZATION INFORMATION

A. BACKGROUND INFORMATION

i. SEAL / LOGO



Diagram II.A.i.1. Philippine Transparency Seal

The Transparency Seal, represented by a pearl shining out of an open shell, symbolizing the policy shift towards openness of access to government information. The pearl inside the shell represents the government information as it is meant to be shared with the public to maximize its value. In addition, it aims to inspire the Filipinos in the civil service to be more open to citizen engagement, and to invite the citizens to exercise their right to participate in governance (Bureau of Internal Revenue, 2017).



Diagram II.A.i.2. Bureau of Internal Revenue Logo

The logo depicts the vital role that the Bureau play in the socio-economic phases on nation-building. The pillar at the bottom, solid and strong, represents the BIR supporting the Republic of the Philippines. The ocean-going vessel and communication tower on the left side, the row of factories on the right side, and the

bundles of harvested rice or palay on the side of the pillar represent the interlink between the BIR and the different sectors of the society (Bureau of Internal Revenue, 2012).

ii. HISTORY

During the Spanish Era, taxes that were collected varied from tribute or head tax of one gold maiz annually; tax on value of jewelries and gold trinkets; taxes on tobacco, wine, cockpits, burials and powder, and the Spanish treasury subsidized the Philippines in the amount of Php250, 000.00 per year due to the poor financial condition of the country (Bureau of Internal Revenue, 2017). However, it is only during the early American regime and term of second civil governor Luke E. Wright that the Bureau of Internal Revenue (BIR) was created through the passage of Reorganization Act No. 1189 dated July 2, 1904. BIR was formally organized and made operational under the Secretary of Finance, Henry Ide, with John S. Hord as the first Collector on August 1, 1904. It started with 69 employees, which consisted of Collector, Vice Collector, Chief Clerk, Law Clerk, Records Clerk, and Division Chiefs. Due to the Filipinization policy of US President McKinley, the three (3) first Filipino collectors were appointed: Wenceslao Trinidad (1918-1922); Juan Posadas, Jr. (1922-1934) and Alfredo Yatao (1934-1938) (Bureau of Internal Revenue, 2017).

At the outbreak of World War II, the BIR was combined with the Customs Office and was headed by the Commissioner of Customs and Internal Revenue. When the Philippines gained independence from the United States, the Bureau underwent three major reorganization: (1) October 1, 1947 by virtue of Executive Order No. 94; (2) on January 1, 1951 through the passage of Executive Order No. 392; and (3) on March 1, 1954 through Revenue Memorandum Order (RMO) No. 41. As initial step towards decentralization, the first 2 Regional Offices of the Bureau were created in Cebu and Davao on July 20, 1955 per RMO No. V-536. In January 1957, the position title of the head of the Bureau was changed from Collector to Commissioner. The last Collector and the first Commissioner of the BIR was Jose Aranas (Bureau of Internal Revenue, 2017).

ERA / ADMINISTRATION	BIR COMMISSIONER
American Era	John S. Hord
Post War Era	Jose Aranas
Marcos Administration	Misael Vera
Aquino Administration	Bienvenido Tan, Jr.
Ramos Administration	Liwayway Vinzons-Chato
Estrada Administration	Beethoven Rualo
Arroyo Administration	Atty. René G. Bañez
P-Noy Administration	Atty. Kim S. Jacinto-Henares

Table II.A.ii.1: List of BIR Commissioners or Collectors

iii. VISION - MISSION STATEMENTS

a. VISION

The Bureau of Internal Revenue is an institution of service excellence and integrity (Bureau of Internal Revenue, 2017).

b. MISSION

We collect taxes through just enforcement of tax laws for nation-building and the upliftment of the lives of Filipinos (Bureau of Internal Revenue, 2017).

iv. MANDATE

The Bureau of Internal Revenue shall be under the supervision and control of the Department of Finance and its powers and duties shall comprehend the assessment and collection of all national internal revenue taxes, fees, and charges, and the enforcement of all forfeitures, penalties, and fines connected therewith, including the execution of judgments in all cases decided in its favor by the Court of Tax Appeals and the ordinary courts. The Bureau shall give effect to and administer the supervisory and police powers conferred to it by this Code or other laws. (Section 2 of the National Internal Revenue Code of 1997) (Bureau of Internal Revenue, 2017).

v. ORGANIZATIONAL CHART

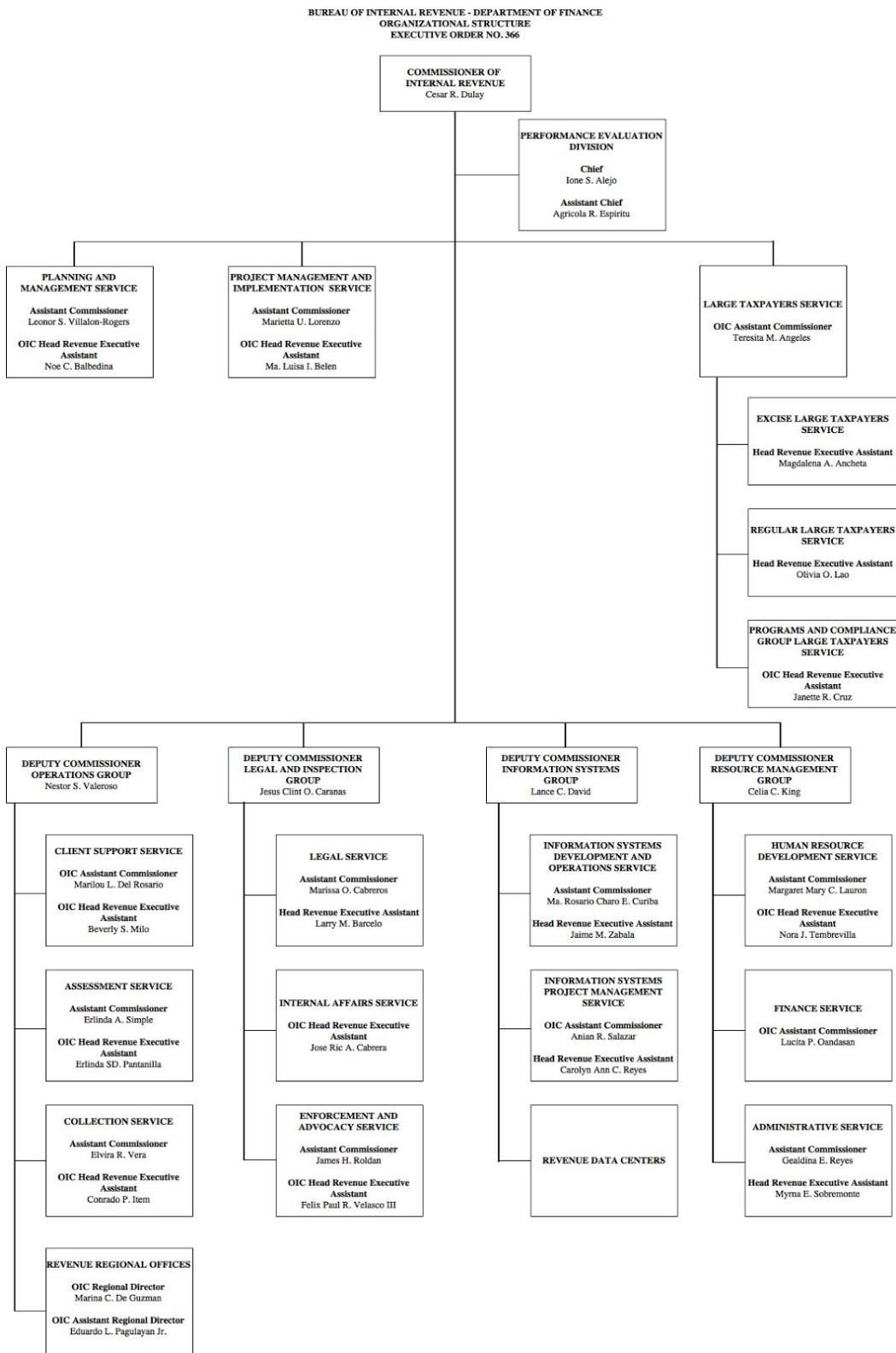


Diagram II.A.v.1. Organizational Structure of Bureau of Internal Revenue

B. SERVICES OFFERED

Bureau of Internal Revenue offers 17 eServices and these are as follows:

i. eReg

eReg stands for eRegistration System and is a web application system for taxpayer registration services such as TIN Issuance, Payment of Registration Fee and Generation of Certificate of Registration (Bureau of Internal Revenue, 2017).

ii. eFPS

Electronic Filing and Payment System (eFPS) is the processing and transmission of tax return information including attachments, and taxes due thereon to the government made over to the internet through the BIR website (Bureau of Internal Revenue, 2017).

iii. IRSIS

Internal Revenue Stamps Integrated System (IRSiS) is a web-based application that manages the ordering, production, distribution, affixing and tracking as well as provision of security features in the revenue stamps (Bureau of Internal Revenue, 2017).

iv. eDST

The Electronic Documentary Stamp Tax (eDST) System is a web-based system that allows taxpayers to imprint/affix secured documentary stamps on taxable documents (Bureau of Internal Revenue, 2017).

v. eBIRForms

The Electronic Bureau of Internal Revenue Forms (eBIRForms) was developed primarily to provide taxpayers with an alternative mode of preparing and filing tax returns that is easier and more convenient (Bureau of Internal Revenue, 2017).

vi. eComplaint

e-Complaint is intended to enable taxpayers to report complaints against erring BIR employees (Bureau of Internal Revenue, 2017).

vii. eSubmission

eSubmission is developed to enable the taxpayer to submit their Monthly Alphalist of Payees(MAP) and Summary Alphalist of Withholding Tax(SAWT), Summary List

of Sales, Purchases and Importations(SLSP) attachments electronically via e-mail/web facility (Bureau of Internal Revenue, 2017).

viii. eAccReg

eAccReg is an online accreditation, registration and use of CRM/POS machines and/or other business machines generating receipts/invoices (Bureau of Internal Revenue, 2017).

ix. eSales

eSales is the process of reporting the gross monthly sales of taxpayers engaged in business using Cash Register Machine (CRM), Point of Sale (POS) System and Other Sales Machines (OSM) or any other similar devices through different channels (Bureau of Internal Revenue, 2017).

x. eORB

Electronic Official Register Book - Excise Tax System to improve taxpayer's compliance as well as the oversight functions of the BIR for products and articles subject to Excise Tax (Bureau of Internal Revenue, 2017).

xi. eLAMS

A web based facility, or authorized parties' use only, that aims to provide the BIR the means to monitor & control LA issuance from time it is released by the approving office up to its termination/closure (Bureau of Internal Revenue, 2017).

xii. eTCVD

Electronic Tax Compliance Verification Drive is a portal where BIR field offices can record its tax mapping activities and generate reports based on conducted tax mapping activities (Bureau of Internal Revenue, 2017).

xiii. TRCMS

The Tax Rulings Module (TRM) is a sub-system of TRCMS. It is an automated system for facilitating the complete lifecycle of a tax rulings process. TRM increases the efficiency of the workflow; improving the coordination, cooperation and collaboration of the personnel involved in the processing of tax rulings (Bureau of Internal Revenue, 2017).

xiv. mRCOs

Mobile Revenue Collection Officers System (mRCOs) refers to the automated and integrated system that provides all authorized collection officers the means for the immediate capture of tax and nontax payments, as well as receipt of no-payment tax returns, and the issuance of Revenue Official Receipts (RORs), Official Receipts (ORs) or Acknowledgement Receipts (ARs), as the case may be, the automatic generation of pertinent reports, and secured real-time reporting of collection information to the BIR internal systems (Bureau of Internal Revenue, 2017).

xv. ARms

Accounts Receivable Management System (ARms) is a web-based system that enables the establishment of accurate ARs/Das database covering all concerned BIR offices for easy monitoring/tracking and timely generation of the required correspondences and reports. The system likewise provides functionalities for online generation of Tax Clearances requested by taxpayers who are participating in government biddings and other purposes, the processing and monitoring of installment agreements, actions on applications for compromise settlement/abatement, the enforcement of summary remedies from issuance and execution of Warrant of Distraint and Levy, as well as the disposition/auction of seized real/personal properties for conversion into cash/revenues (Bureau of Internal Revenue, 2017). This service is only restricted for authorized parties.

xvi. eRegTINQuery

eReg TIN Query, for authorized parties' use only, provides basic information about taxpayers, which includes the name, address, birthdate, TIN and RDO code (Bureau of Internal Revenue, 2017).

xvii. CRS

The Collection Reconciliation System (CRS) provides the facility for the automated reconciliation of data among the BIR, the Bureau of Treasury, Accredited Agent Banks and the Bangko Sentral ng Pilipinas (Bureau of Internal Revenue, 2017). This service is only restricted for authorized parties.

C. SERVICES PROCESSES

i. Investigating of all Internal Revenue Tax Liabilities of the taxpayer

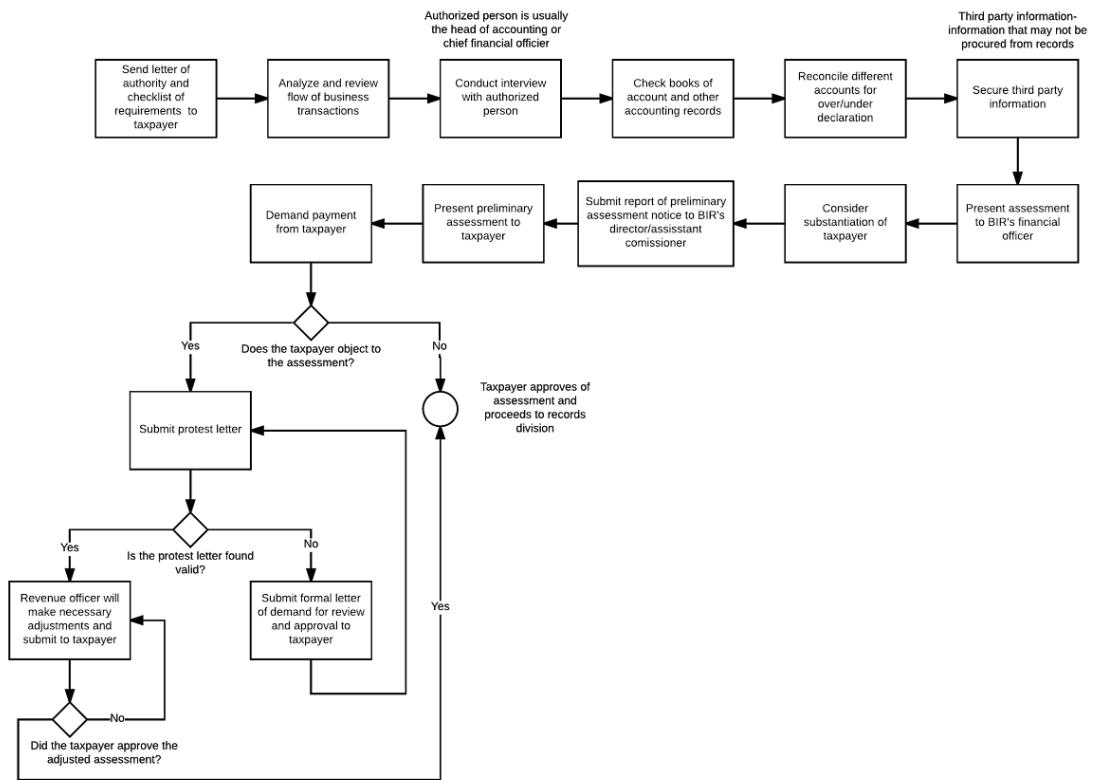


Diagram II.C.i.1 Process of Investigating all Internal Revenue Tax Liabilities

The process begins when the taxpayer is served a letter of authority together with a checklist of requirements. This letter is sent through snail mail. The revenue officers assigned to that particular taxpayer proceed by familiarizing themselves with the flow of business transactions that the taxpayer/s in question conducted. This period of familiarization also includes an ocular inspection. The officers then conduct an interview with the authorized person, usually the head of accounting division or the Chief Financial Officer. The officers then proceed to checking the books of account of the taxpayer in question and other accounting records. The assigned officers then reconcile different accounts for possible over/under declarations. The officers also gather information from third party entities regarding the accounts of the taxpayer. When all of the taxpayer's accounts have been reviewed, the officers generate a Preliminary Assessment and submit it to the Financial Officer who then considers the validity of the the substantiation of the taxpayer. The RO then submits a report for review and approval of the preliminary assessment notice depending on where the RO is assigned. The Preliminary Assessment is then presented to taxpayer

wherein he/she must pay the amount calculated from the Preliminary Assessment. If the taxpayer accepts the content of the assessment and pays the allotted amount, he/she proceeds to the records department. If the taxpayer would rather protest the statements in the preliminary assessment, he/she may submit a Protest Letter within 15 days of the issuance of the assessment, if the letter is found valid the RO will make the necessary adjustments, and submit the formal letter of demand for approval wherein it is adjusted as an assessment already. If the protest was found invalid, a formal letter of demand will be submitted for review and approval with a reiteration of the payment needed with added interest.

ii. Adopt-A-Taxpayer Monitoring Program

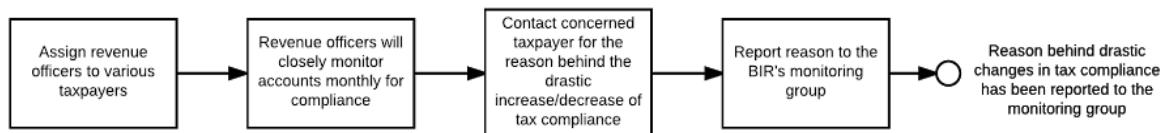


Diagram II.C.ii.1. Process of Adopt-A-Taxpayer Program Processe

Adopt-a-taxpayer is a monitoring program formulated by the BIR in order to keep watch of taxpayers who have recently had a drastic increase or decrease in their tax compliance. The process starts when the persons of interest are assigned each a revenue officer for close monitoring of their accounts. The officers then monitor the tax compliance exhibited by the taxpayer they were assigned to and contacts them if they notice a drastic increase/decrease of tax compliance. The RO also reports the reason behind the drastic change in tax compliance to the monitoring group in the national office.

iii. Transaction Assistance

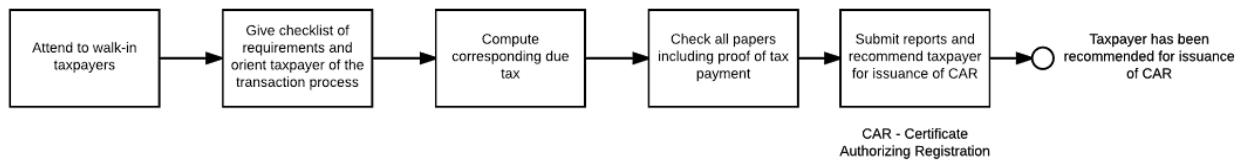


Diagram II.C.iii.1. Process for Transaction Assistance

The process starts when a walk-in taxpayer approaches an officer and asks for assistance in keeping track of his/her financial status. The taxpayer is then given a checklist of the needed

requirements necessary to process their transaction and their corresponding due taxes. The employee who assisted the taxpayer will check the papers including the proof of payment of tax and submits the reports and recommends for issuance of certificate. These employees can also assist taxpayers with other transactions, such as the application for TIN or updating of taxpayer information but the appropriate requirements must still be submitted.

III. PROBLEM / OPPORTUNITY

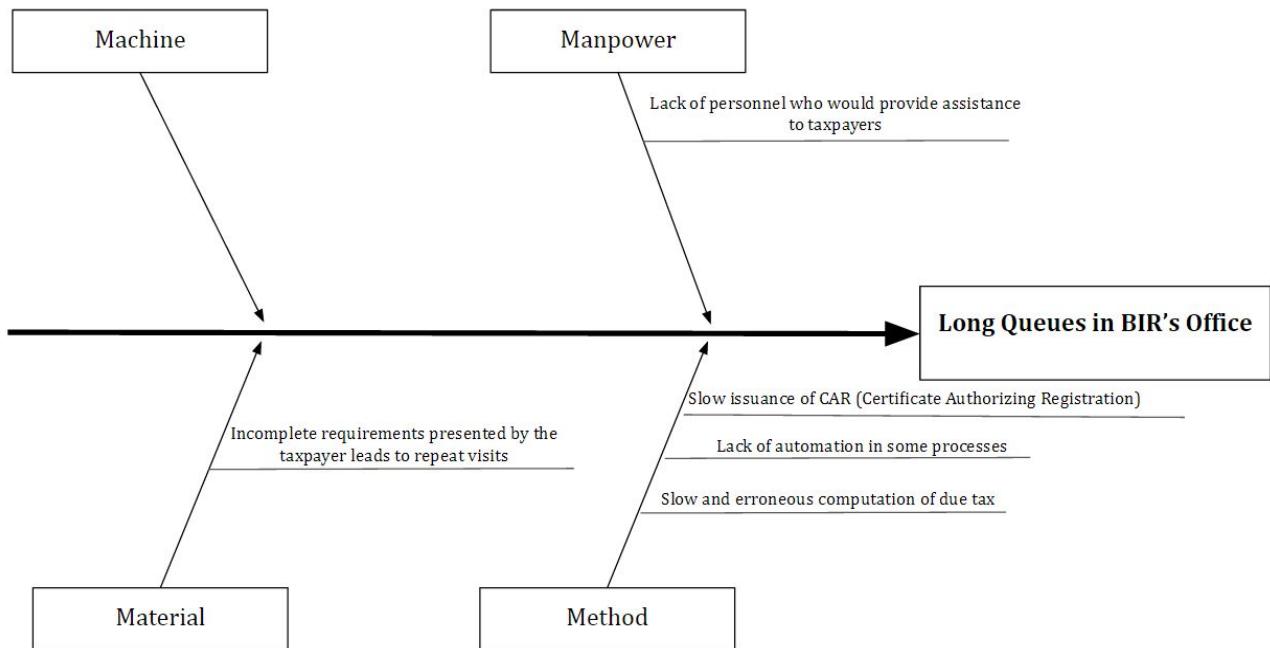


Diagram III.1 Ishikawa Diagram for Bureau of Internal Revenue

Similar to most local government agencies, BIR still has multiple areas for improvement. The researchers consider long queues in Bir's office as a significant problem that needs to be resolved. The researchers have also identified different factors contributing to this problem. These factors are the slow issuance of Certificate Authorizing Registration, the slow and erroneous computation of due tax, the lack of automation in some processes, the lack of personnel who would provide assistance to taxpayers and incomplete requirements submitted by taxpayers which leads to repeat visits.

To eliminate or at the very least alleviate these problems, the researchers propose to streamline the initial parts of the consultation by implementing an online queuing system which allows a taxpayer to book an appointment before going to BIR's main office. In booking an appointment, the taxpayer is prompted to choose which transaction he/she wants to do. This immediately notifies the employee assisting the taxpayer on the type of transaction the taxpayer is having trouble with. The fact that there are different types of transactions with different documents required for each one, increases the chance that a taxpayer will bring incomplete requirements and will need to return to the office for completion which inadvertently adds to the issue of the long queues in the office. The proponents wish to address this issue by adding a feature in the system which notifies the taxpayer, after booking

an appointment, regarding the requirements needed for that particular transaction in the form of a Requirements Checklist .

The addition of an online booking system with the automated generation of the Requirements Checklist can make the process more convenient for the taxpayers and also lessen instances wherein there are long queues in the BIR's office because of returning clients who failed to prepare a document or other requirements.

IV. SOLUTION

A. REVIEW OF RELATED SYSTEMS

The proponents of the system recognizes the opportunity of creating an online reservation system that can generate a Requirements Checklist based on the specified transaction type as a way of streamlining one of BIR's processes namely, the providing of transaction assistance. In order to produce a system which can perform these activities, the researchers decided to use Appointment Scheduling Softwares and Central Reservation Systems as guides to the features which can be included to ensure the production of an effective and efficient Online Reservation System.

i. SimplyBook.me

SimplyBook is an online booking system that is suitable for any company that accepts appointments. It allows the creation of a web page where the company's clients and customers would book their appointments.

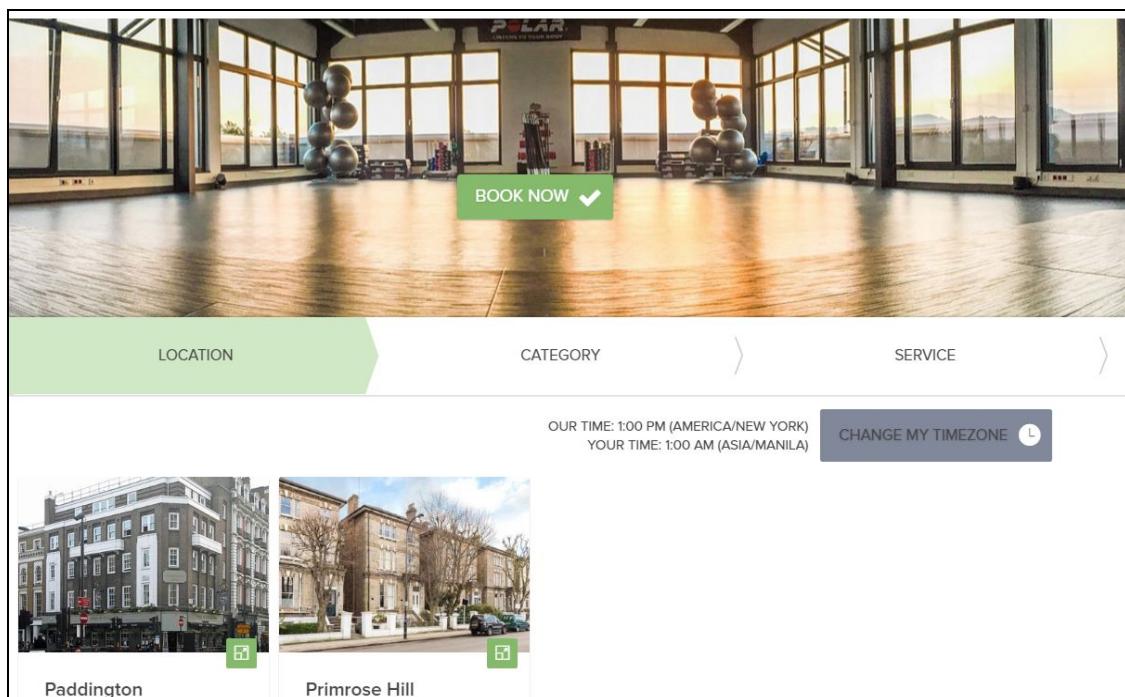


Diagram IV.A.i.1 SimplyBook Online Booking System Sample Webpage

It also features a comprehensive admin interface which allows staff to manage pending bookings and schedules. Employees can also be assigned certain roles and levels of access.

For example, senior employees can be allowed to manage and edit schedules while junior employees can be limited to only viewing the schedules and bookings.

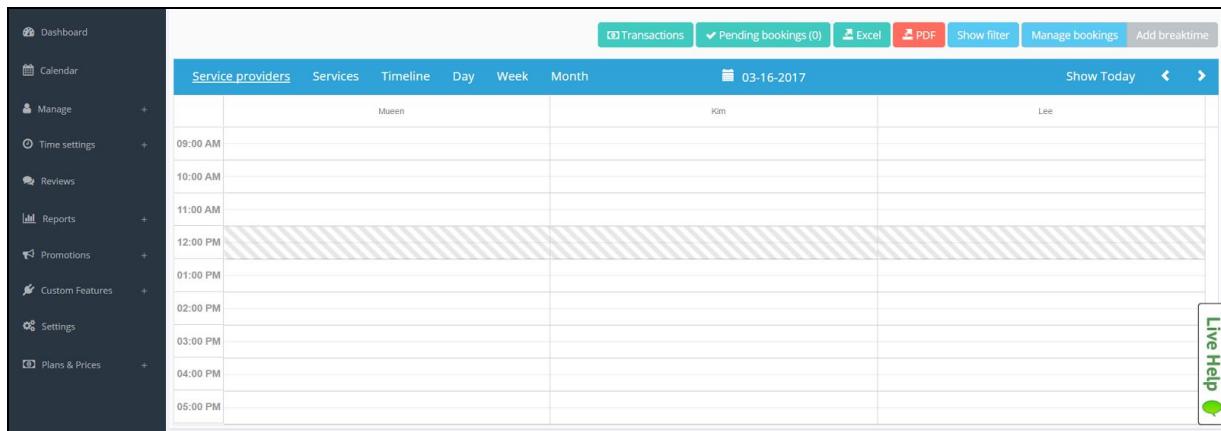


Diagram IV.A.i.2. System Admin Scheduling Page of SimplyBook

SimplyBook also offers additional custom features. Some of these features that the researchers found interesting are the acceptance of payments from a range of payment methods, the use of additional fields in the form of text lines, drop-down menus, radio buttons, etc. to collect more information from customers and clients, synchronization of the employees' calendars to avoid scheduling conflicts, also a feature that allows employees to mark the status of the client whether the client has arrived or left in order to keep on top of the workflow, and a custom feature that lets staff categorize services to make it easier for customers and clients to find the necessary service.

ii. AcuityScheduling

AcuityScheduling is an online reservation system that offers a plethora of features to make appointment setting more convenient for the customer and the business owner. One of its main features is allowing the owner to set his/her availability on certain dates and timeframes. These settings are then reflected on the calendar that the customer sees when setting an appointment.

Four Steps to Scheduling Bliss

- Set up your Calendar Availability**
- Create your Appointment Types**
- Customize your Client's Scheduling Page**
- Sync with Other Calendars**

Set up your Calendar Availability

Welcome to the mecca of scheduling land, setting your availability!

Enter window(s) of time: "9:00am-12:00pm, 1:00pm-5:00pm".
Or, just enter the exact start times for your appointments: "9:00am, 10:30am, 1:00pm, 3:00pm".

Only available a few specific days? Uncheck "**This calendar has regular weekly hours**" and click on those dates to set their hours.



Diagram IV.A.ii.1. AcuityScheduling System | Admin Actions

This feature can be included in the proposed system because, according to the revenue officer the researchers interviewed, the assigned employees that will provide transaction assistance often get little to no down time when handling clients because of how many they are. Therefore, if the system has a feature that shows the only available timeslots for consultation, the employee can manage his/her time better and can ensure that the client understands what needs to be done, reducing instances of repeated visits.

Availability for Specific Days

This shows your monthly availability. Select a specific date to set, change or override your hours.

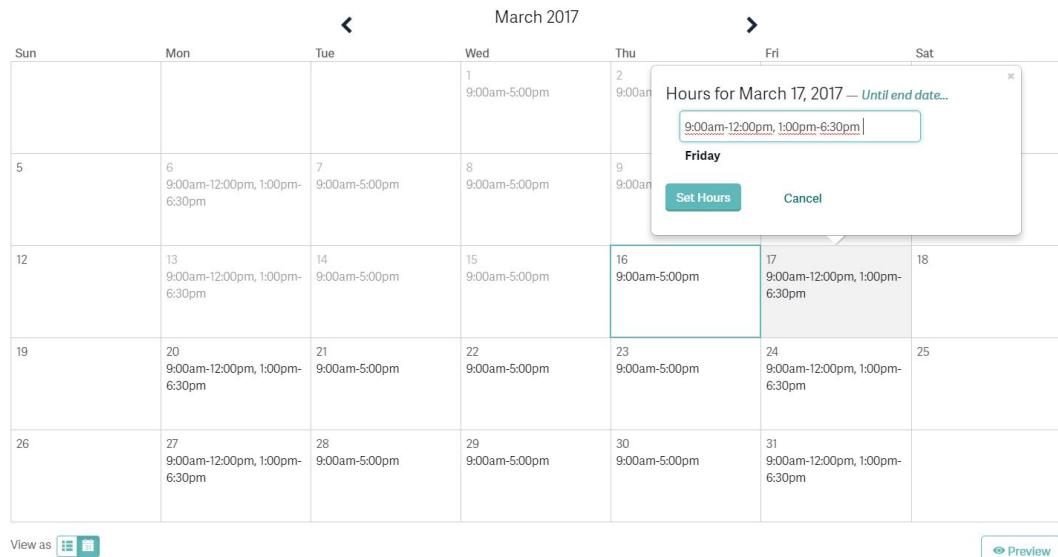


Diagram IV.A.ii.2 Scheduling Page of AcuityScheduling Calendar View

iii. Appointment-Plus

Appointment-Plus is an online scheduling software that is packed with features and allows a multitude of custom adjustments that would fit one's type of business.

Diagram IV.A.iii.1 Sample Booking Page of AppointmentPlus

Appointment-Plus gives business owners a great deal of ways to customize a booking page. A key takeaway that the researchers acquired from Appointment-Plus' demonstration is that in designing a booking page one must consider what the clients/customers are accustomed to seeing so this means that one should be consistent. Consistent in terms of giving the booking page the same look and feel of the main website so as to give clients/customers a sense of familiarity and comfortability. Other than choosing the schedule of the appointment, the customer can also be prompted to input additional information such as choosing which staff member he/she wants to transact with and the type of transaction he/she is scheduling. The registration process can also be designed to be as detailed or as simple as the business owner wants. The use of additional fields and prompts can be implemented in the proposed system, these additional fields would allow a taxpayer to specify more accurately what transaction he/she needs help with and what requirements he/she may be missing thus minimizing incidents of confusion and repeat visits to BIR's office.

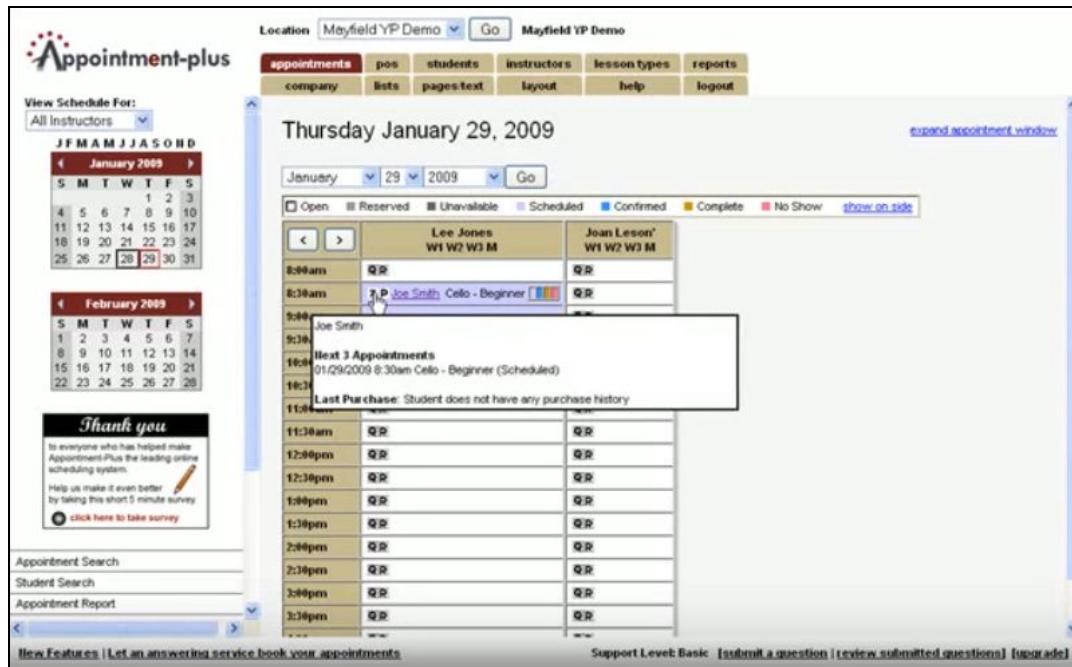


Diagram IV.A.iii.2 Schedule Management Page of Appointment-Plus

Notable features in Appointment-plus' schedule management page that could prove useful to the researchers is a feature that would let the staff view special instructions or additional information regarding the schedule appointment just by hovering the cursor over the appointment. Full details can also be viewed by clicking on the appointment, these details are presented in a way that staff would easily be able to identify special instructions/cases and additional information. For the proposed system, these special instructions and additional information could be the type of transaction the taxpayer is going to undergo and the requirements and forms he/she lacks. Having the taxpayer's complete and detailed input would help BIR's staff to pinpoint the problem and in effect the staff would be able to assist the taxpayer more effectively and more quickly.

iv. Flash Appointments

One of the main features of the proposed software is the capability to generate a Requirements Checklist with the appropriate information based on gathered information on the client while he/she was reserving an appointment with the BIR. The idea of the proponents was that while the client is reserving the chosen date and time of appointment, the system is also gathering information about the taxpayer's particular case, information which can be immediately seen by the attending Revenue Officer who will be offering the

assistance to the client. This is the reason why Flash Appointments can be considered a related system to the proposed system because the way it functions, wherein there is a gathering of relevant client information and preferences while reserving an appointment schedule, can be effectively adapted to the proposed system because it satisfies the proposed system's criteria for being effective.

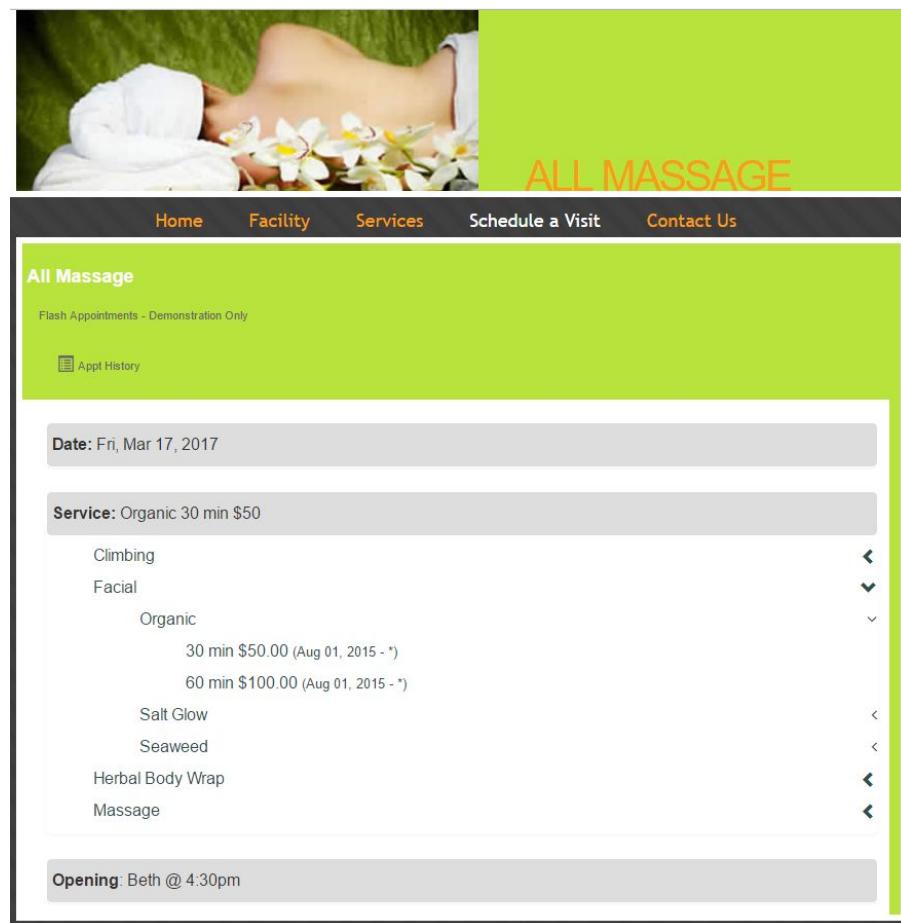


Diagram IV.A.iv.1 Flash Appointment sample reservation form

Flash Appointment also has a plethora of different features that makes it more effective as an online reservation system and a useful point of reference for the proponents. One of these features is that it is capable of single-page scheduling which means that as the client inputs more and more information about his/her particular case, the entries in the reservation page constantly change in order to better suit the circumstances being presented by the taxpayer. There is no need to refresh the page every time which makes it more convenient and easy-to-use by the client. Another relevant feature of Flash Appointment is that the admins can assign multiple roles to each user (Administrator, Receptionist, Staff & Client) this is a feature which can be adapted to the proposed system because there are also different kinds

of users with different levels of access to the information in the system. Administrators can view the schedule of all the Revenue Officers and the information of each taxpayer who they have or will consult with. Revenue Officers can edit their availability schedules and view time slots which have been reserved as well as the information of the taxpayer who received it while clients, taxpayers in this case, can view all the available time slots for consultation as well as the basic information about the Officer they may or may not consult with. Multi-level access control ensures ease of use and secure operations.

B. PROPOSED SERVICE PROCESS

Among the three processes stated by the researchers namely, Investigating of Internal Tax Revenue Liabilities, Adopt-a-Taxpayer Monitoring Program, and the Provision of Transaction Assistance, the one that the researchers measure to be within their capabilities to improve using ICT is the Provision of Transaction Assistance. The researchers chose to address one of the most prevalent issues in this process, the long queues that result from the large number of people who want assistance in their transaction. These queues are also caused by taxpayers who failed to bring all of the required documents and other requirements the first time they came to the office which results in their repeated visits and subsequently, longer lines.

The researchers propose to create an online booking/reservation system. This system will allow taxpayers who wish to ask for assistance in their transactions or consult with Revenue Officers about their taxes to set an appointment with an available Revenue Officers, therefore eliminating the need to fall in line with the walk-in taxpayers.

On the part of the client, the first part in setting an *e-ppointment* is to register for an account in the system or logging in using a pre-existing account. On the client's home page, he/she would need to click the "Set Appointment" option. The client would then choose what kind of transaction he/she wish to set an appointment for. After that, the necessary inputs from the client will be based on the type of transaction chosen and then the once the "continue" button is clicked, an "Appointment Summary" is presented to the client which shows the set date and time of the appointment, the name of the revenue officer, and also a "List of Requirements" which varies depending on the type of transaction the client specified. The client would need to check if all of the information in the summary is correct and when finished, he/she would need to click the "book" button, which ends the reservation process. The client may then go to BIR on the scheduled date, the assigned revenue officer will then attend to the client and assist him/her with the transaction.

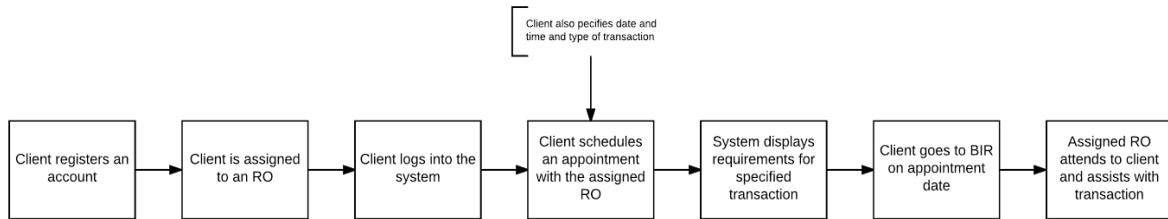


Diagram IV.B.i.1 Process Flowchart of Proposed Transaction Assistance

C. INFORMATION SYSTEM FUNCTION AND FEATURES

i. USERS

- a. Client - BIR taxpayer/client
- b. Revenue officers - BIR employees responsible for providing transaction assistance to clients

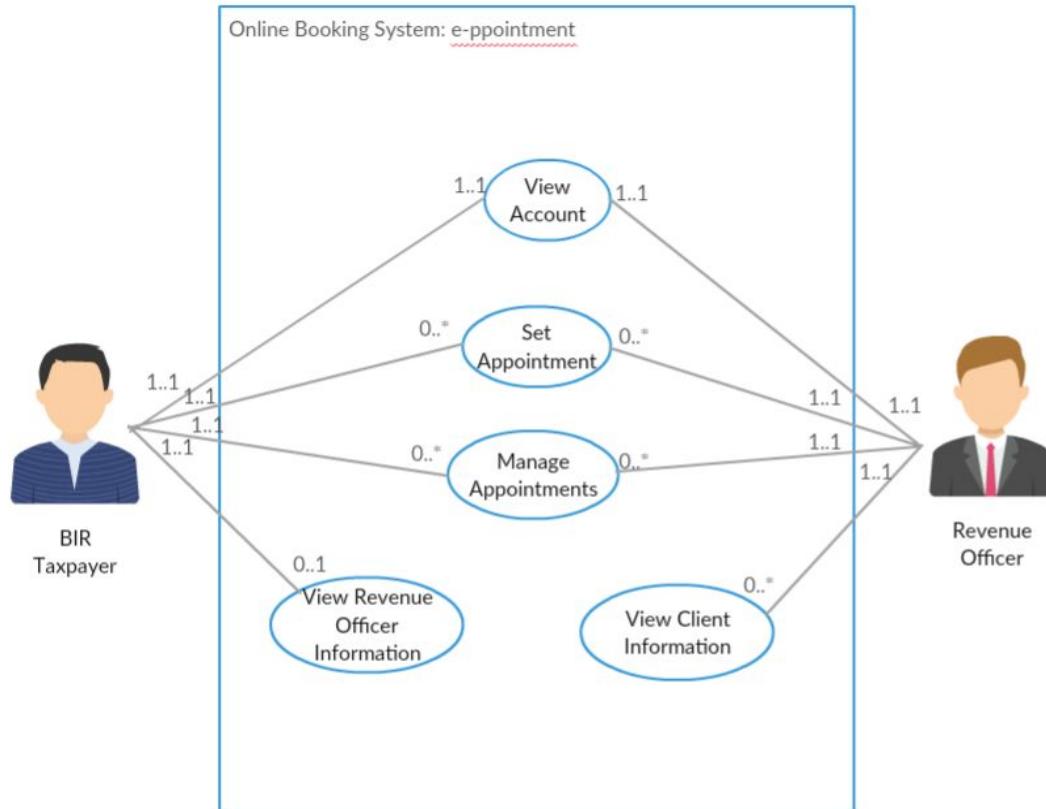


Diagram IV.C.i.1 Use Case Diagram

ii. MAIN FUNCTIONS AND FEATURES

Before gaining access to the system, the user is prompted to input his/her login credentials in order for the system to recognize if the user is a client or a Revenue Officer.

a. Functions and Features for Client

1. Register

If a BIR client has no existing account he/she will be able to register an account by inputting his/her Tax Identification Number (TIN) together with his/her chosen username and password, first name, middle initial, last name, mobile number, region, revenue district office, and the days and times wherein he/she is available. If a client does not have a TIN yet, he/she can set an application through the system by inputting his first name, last name, middle initial, region, revenue district office, and date and time of application. However, he/she will not be able to login to the system yet unless a Revenue Officer has adopted him/her already, and the only way for the RO to adopt a client is if he/she is already registered to the system.

2. View Account

A client may also view details of their account such as their Tax Identification Number, name, username, password, number, and their day and time availability. Clients are allowed to edit these details except for the TIN and name they provided during registration.

3. View Revenue Officer

This feature provides the client a way to view his/her assigned RO's information which includes the RO's name, contact number, and the RO's day and time availability.

4. Set Appointment

This function allows a client to setup an appointment with the RO assigned to him/her. The client would need choose first what kind of transaction he/she would want to set an appointment for. The sets of input

requirements are based on what transaction was chosen by the client. After inputting the necessary information, an appointment summary containing the appointment schedule, RO, type of transaction and its requirements would be displayed to the client. A client may then cancel the appointment or confirm and book the appointment. The system will then send an appointment request to the assigned revenue officer which can be confirmed or canceled by him/her.

5. Manage Appointments

The manage appointments function lets a client view all of his/her upcoming, pending and canceled appointments which are represented as green, grey and red respectively. Upcoming appointments are appointments that have already been approved by the assigned revenue officer while pending appointments are appointments that have not been confirmed by the assigned revenue officer. This function also allows the client to delete and cancel appointments. A client is also able to access a printable appointment summary which would also serve as a stub on the day of the appointment.

b. Functions and Features for Revenue Officer

1. View Account

Similar to the client, a revenue officer may also view and edit his/her account details. Details that are displayed include the RO's name, username and password, contact information, and schedule of availability.

2. View Clients

This provides the revenue officer with a way to access all of his/her clients' information. A revenue officer may select which client account he/she wants to view by selecting a client name from a drop down list. Upon selecting the desired client, the client's contact number and schedule of availability are displayed.

3. Adopt a Taxpayer

This function allows a revenue officer to “adopt” or select a client that he/she would assist by selecting a client name from a drop down list. In selecting a client, the revenue officer must take into account the client’s availability schedule. Having an assigned revenue officer to a client would also give BIR a way to monitor a client’s tax compliance.

4. Set Appointment

Similar to the client, a revenue officer may also set an appointment. This function was added in order for the revenue officer and client to find a compromise in their available schedules.

5. Manage Appointment

A revenue officer’s account also has a manage appointment function which would allow him/her to view all of his clients’ appointments. Similar to the client’s manage appointment function the revenue officer can also see an appointment’s status whether it has already been set (green), is pending (grey), or has been canceled (red). The revenue officer can then approve appointment requests sent by his/her clients.

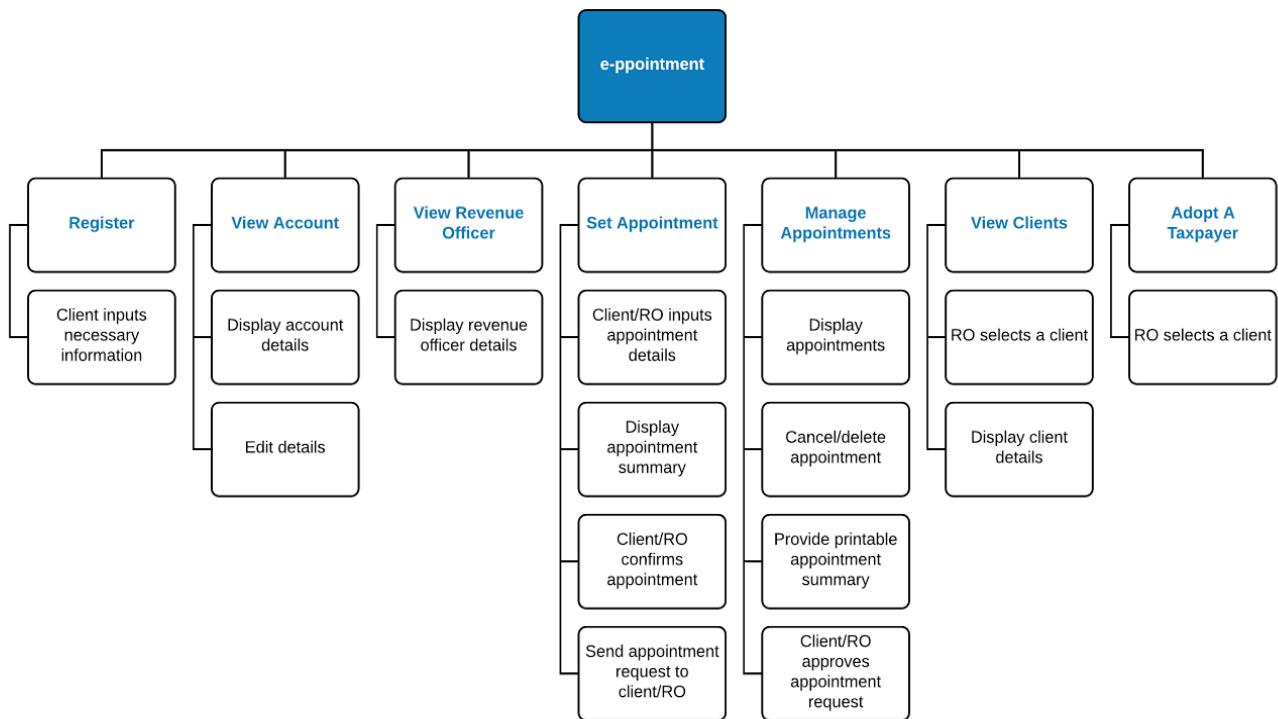


Diagram IV.C.ii.1 Functional Decomposition Diagram

iii. SOFTWARE AND HARDWARE REQUIREMENTS

Taking into account that the proposed system would be used by a government agency to transact with a large number of clients, it would require software and hardware capable of handling multiple users.

D. INTERFACE DESIGN

The proposed system is an online scheduling or appointment system called *e-ppointment* and is designed for both BIR clients and Revenue Officers who wish to set an appointment for a chosen transaction. Although both users have almost the same set of tasks that they can perform, the difference will come from the sets of information needed for the tasks.

A client has to be adopted by a Revenue Officer first before logging in to the system and use it fully, and in order for an RO to adopt him/her, he/she has to register first. Once a client has successfully logged in he/she will be redirected to *e-ppointment's* homepage. From there clients can choose to either view their account, set an appointment, manage their appointments, or view their RO's information. In viewing of Account, clients can also edit the information they have provided, or

choose different availability choices however, they cannot change the name they provided. Viewing the RO will let them see their officer's contact information and availability. In setting an appointment, the date, which should be at least two (2) weeks from the current date of setting, time, and transaction are required. The appointment is automatically set either with the assigned RO or chosen RO of the client, depending on the transaction, as the appointee. It will then lead the client to the manage appointment page where he/she can view or delete the appointments he made or accept or decline appointments made by his RO to him. Appointments can also be cancelled during the setting process if the client wishes to do so. Once an appointment set is accepted by either the client or the RO, or a TIN application is set, the details of the appointment can be printed and will serve as a stub on the day of the appointment itself. The file name is *bir-appointment.pdf*.

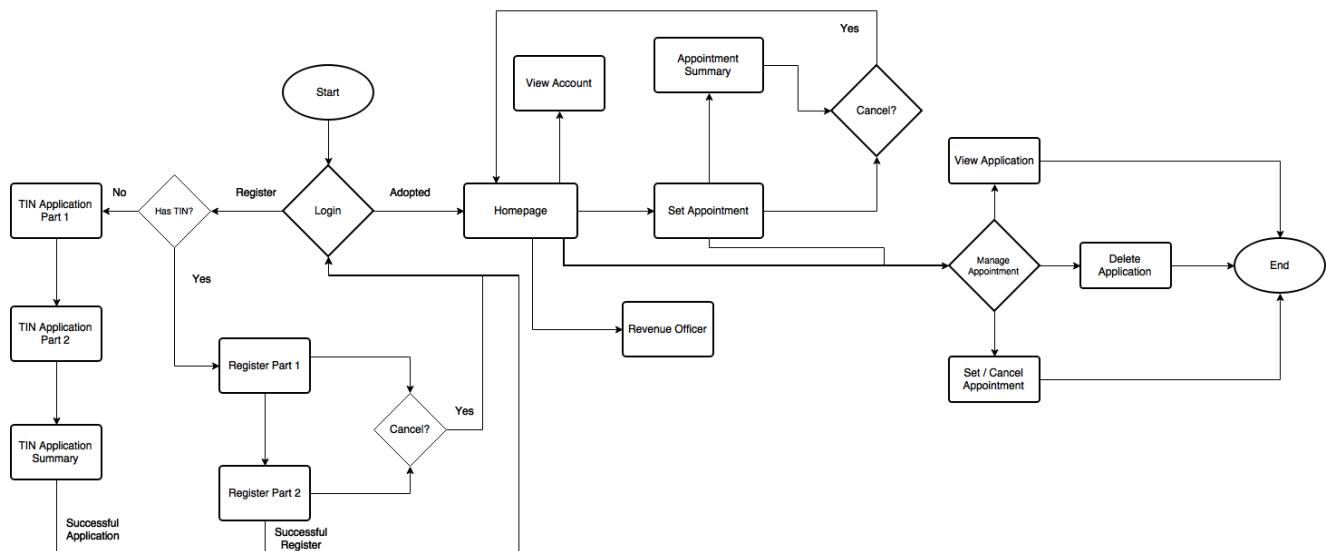


Diagram IV.D.1. BIR Client User Interface Flow Diagram

Once the system recognizes a user to be an RO he/she is redirected to the homepage and can view his/her account details, adopt a taxpayer, set and manage appointments, and view the clients he/she adopted. Viewing the RO's account has the same process as the client's. In viewing clients, the RO can choose from his/her clients whose account he/she would want to view. Adopting a taxpayer just lets the RO select from the list of taxpayers who have no officer assigned to yet. Setting an appointment for the RO is almost the same as for the client's. The only difference is that the RO has to choose among his/her adopted client who he/she wants to set an appointment with. Appointments can also be cancelled during the setting process but once the appointment is set, he/she will be redirected to the manage appointments page and from there he/she can either delete the appointments he/she made, or accept or cancel appointments made by clients to him/her.

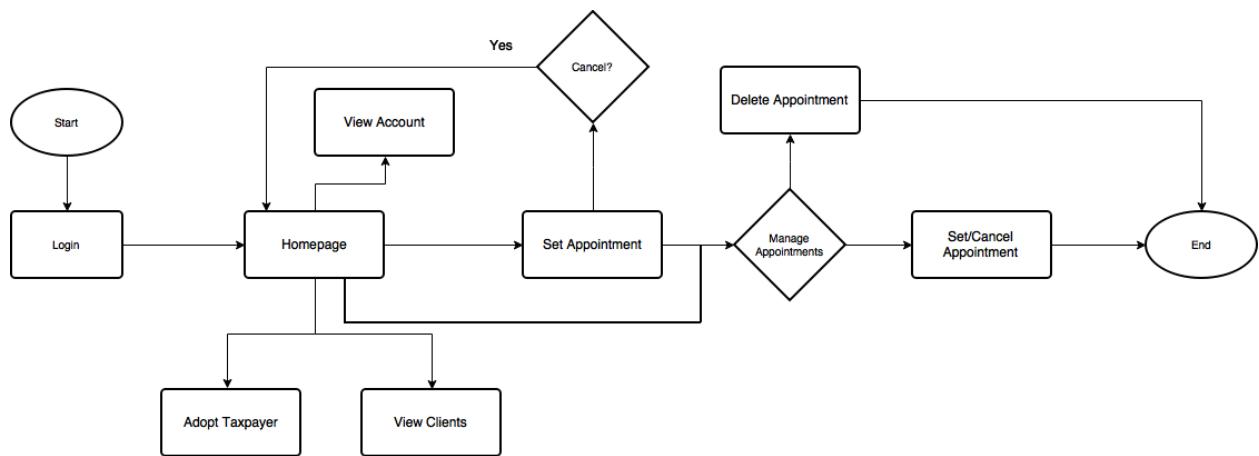


Diagram IV.D.2. Revenue Officer User Interface Flow Diagram

The User Interface Design for the proposed system *e-ppointment* are seen below.

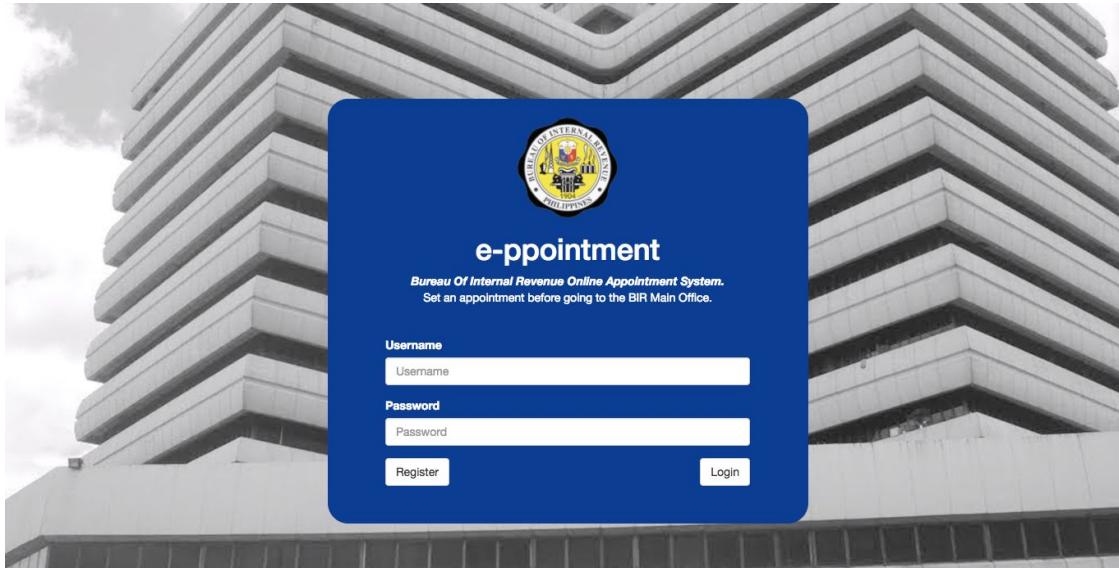


Diagram IV.D.3 e-ppointment Login Screen

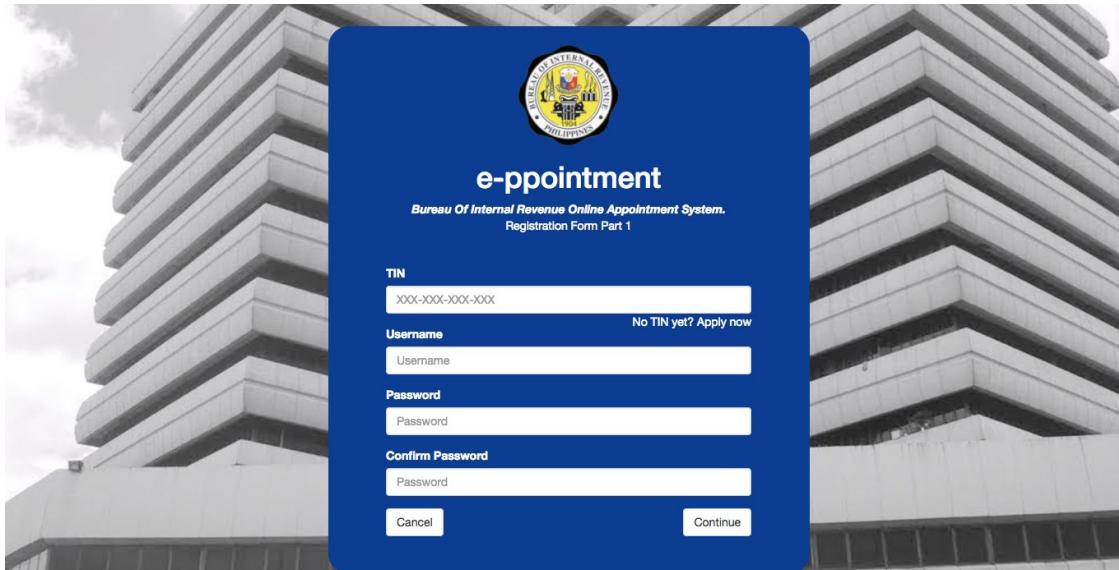


Diagram IV.D.4 e-ppointment Client Registration Form Part 1

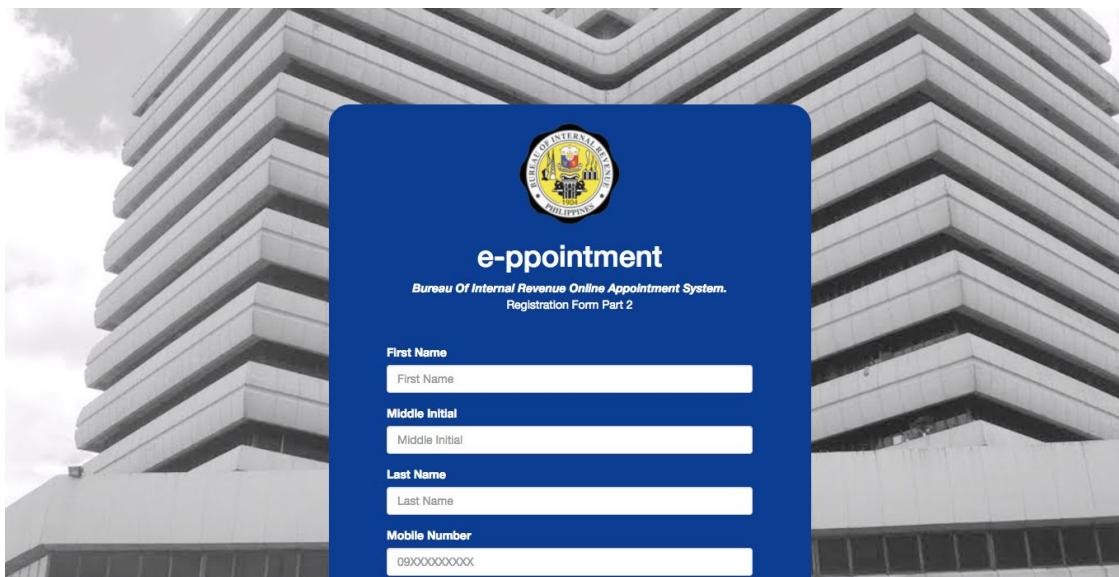
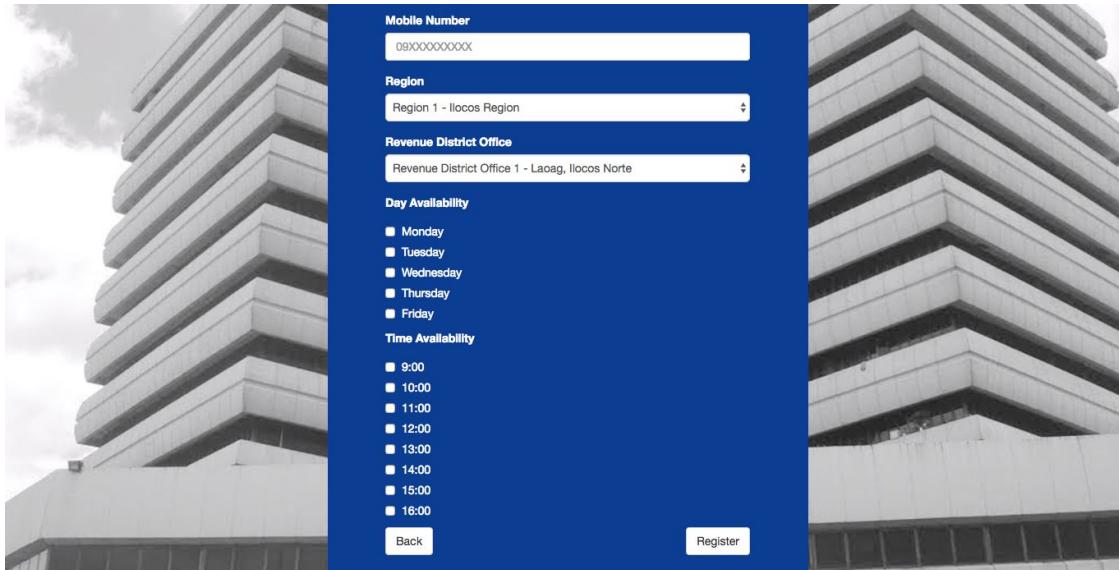


Diagram IV.D.5 e-ppointment Client Registration Form Part 2.1



Mobile Number
09XXXXXXXXXX

Region
Region 1 - Ilocos Region

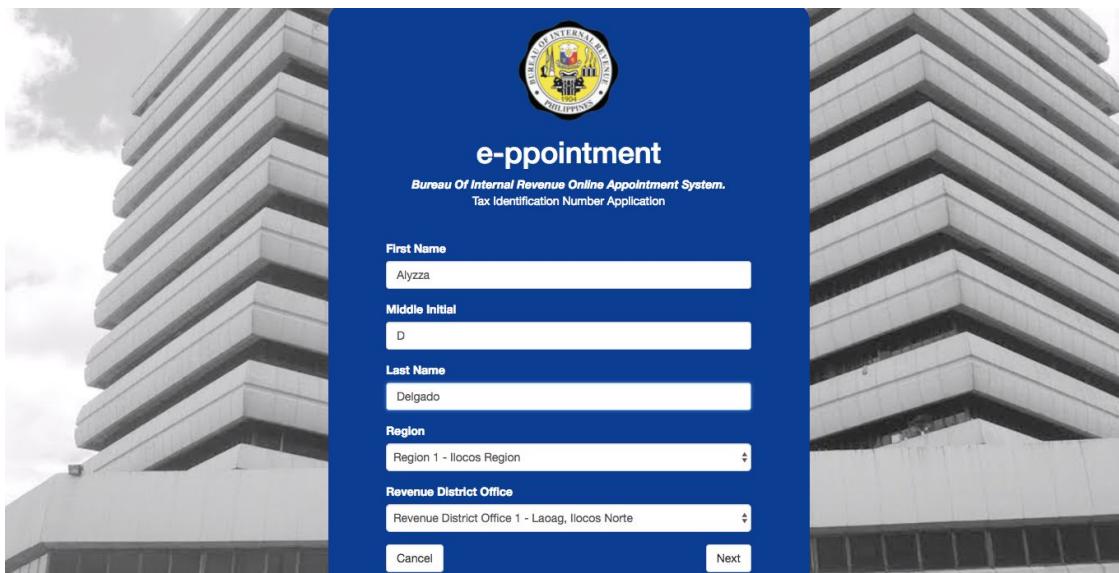
Revenue District Office
Revenue District Office 1 - Laoag, Ilocos Norte

Day Availability
 Monday
 Tuesday
 Wednesday
 Thursday
 Friday

Time Availability
 9:00
 10:00
 11:00
 12:00
 13:00
 14:00
 15:00
 16:00

Back Register

Diagram IV.D.6 e-ppointment Client Registration Form Part 2.2



e-ppointment
Bureau Of Internal Revenue Online Appointment System.
Tax Identification Number Application

First Name
Alyzza

Middle Initial
D

Last Name
Delgado

Region
Region 1 - Ilocos Region

Revenue District Office
Revenue District Office 1 - Laoag, Ilocos Norte

Cancel Next

Diagram IV.D.7 e-ppointment Client TIN Application Part 1

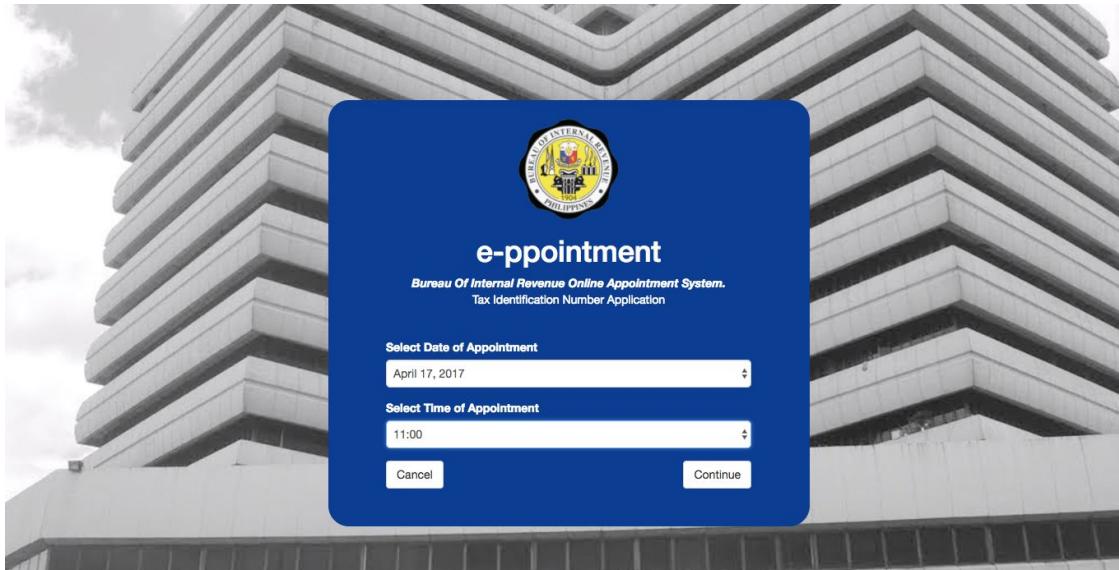


Diagram IV.D.8 e-ppointment Client TIN Application Part 2



Diagram IV.D.9 e-ppointment Client TIN Application Summary

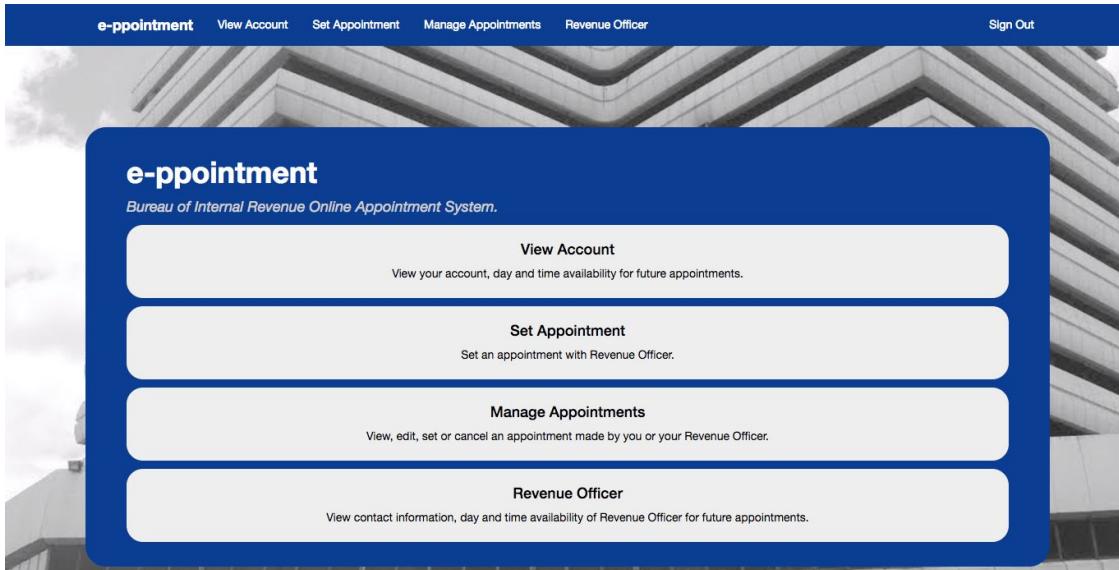


Diagram IV.D.10 e-ppointment Client Homepage

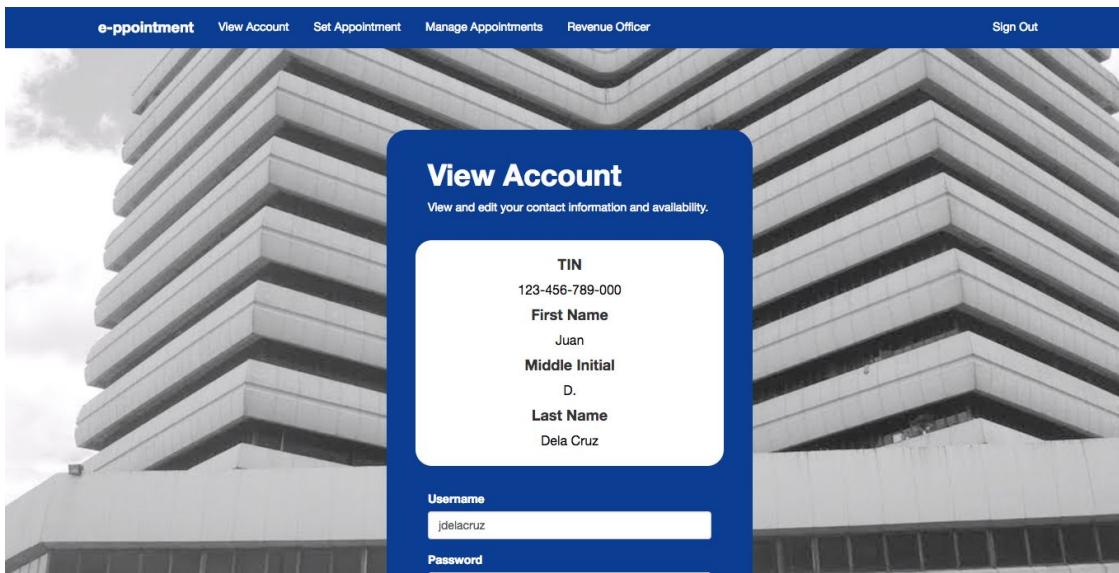


Diagram IV.D.11 e-ppointment Client View Account Part 1

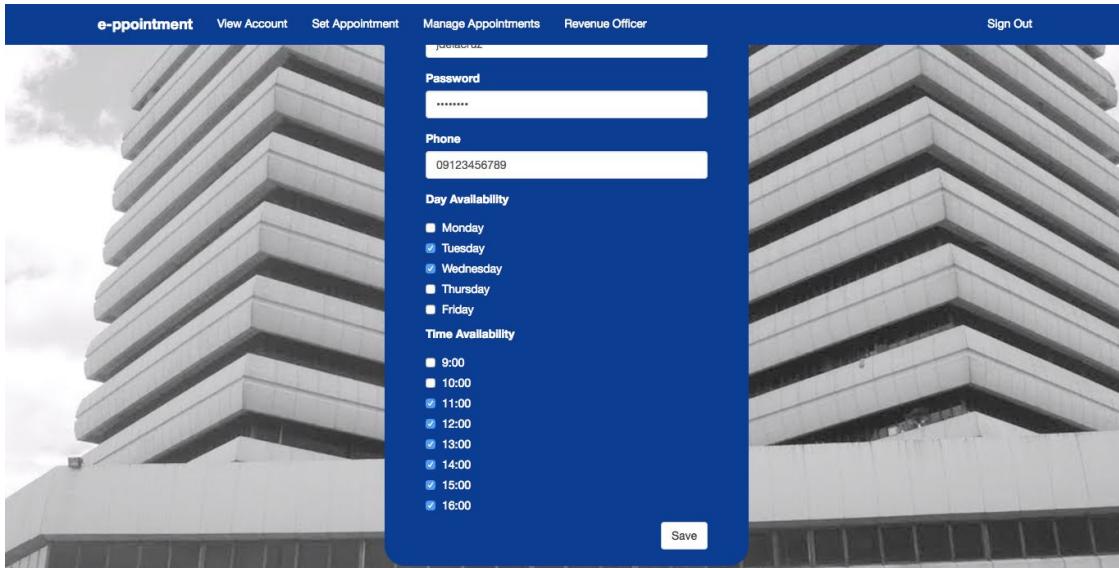


Diagram IV.D.12 e-ppointment Client View Account Part 2

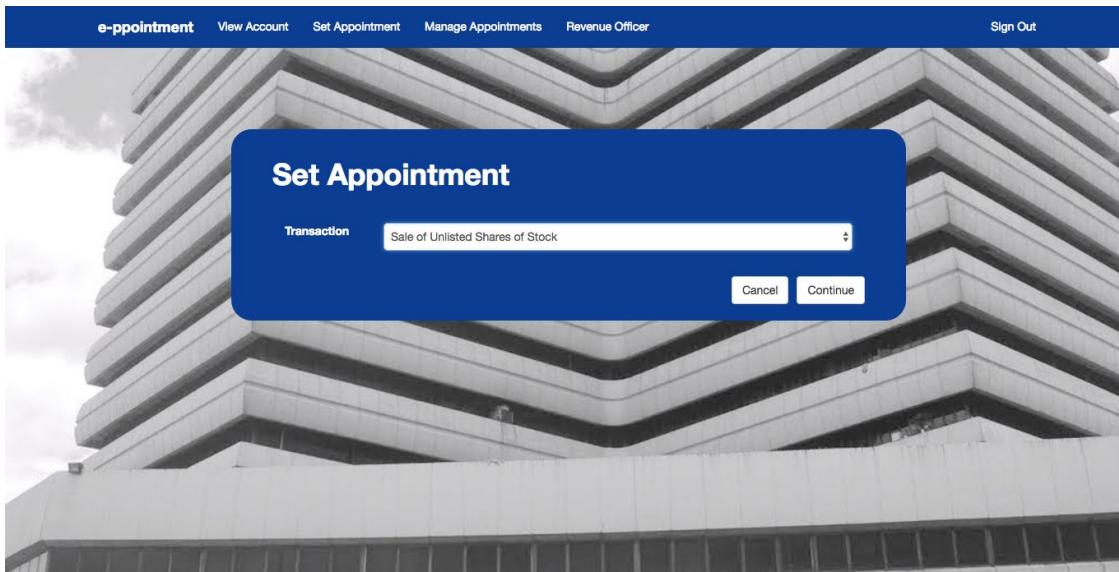
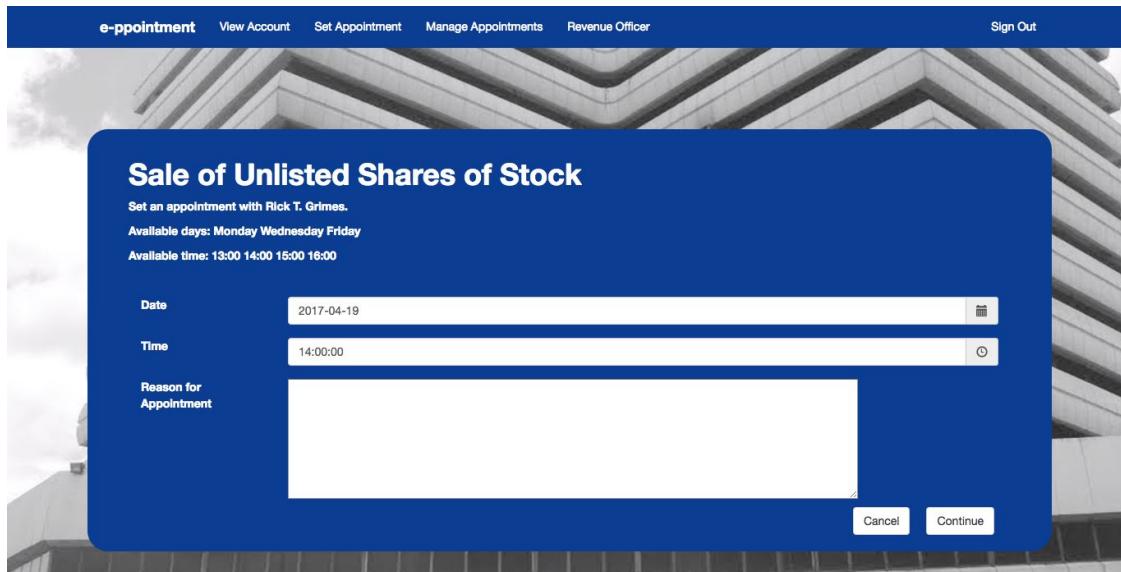


Diagram IV.D.13 e-ppointment Client Set Appointment



e-ppointment View Account Set Appointment Manage Appointments Revenue Officer Sign Out

Sale of Unlisted Shares of Stock

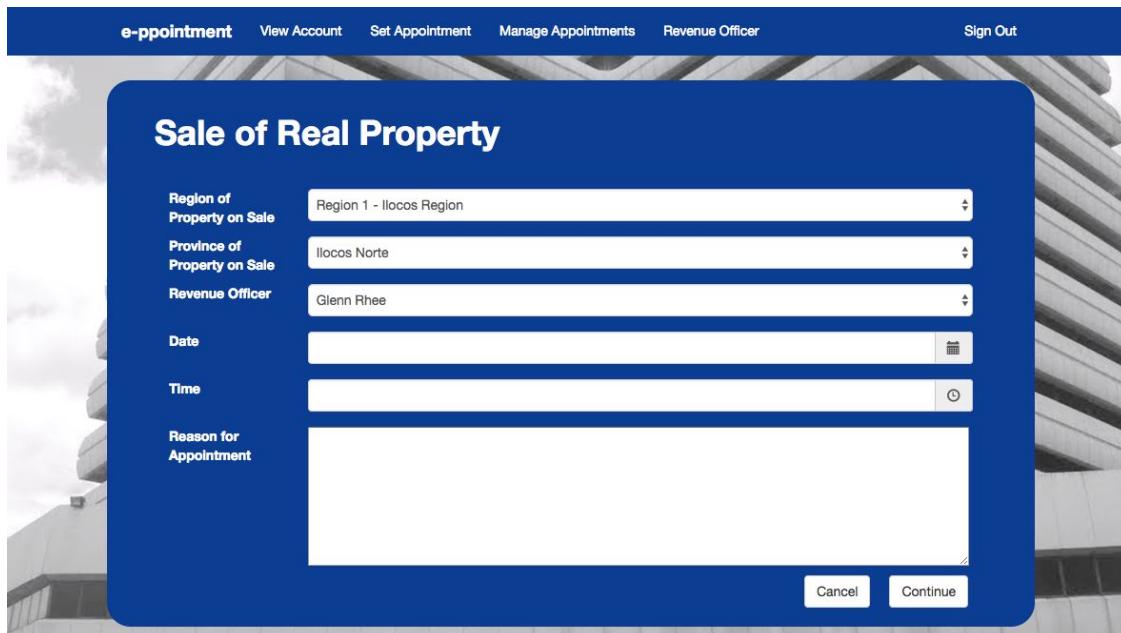
Set an appointment with Rick T. Grimes.

Available days: Monday Wednesday Friday

Available time: 13:00 14:00 15:00 16:00

Date	2017-04-19	<input type="button" value="Calendar"/>
Time	14:00:00	<input type="button" value="Clock"/>
Reason for Appointment	<input type="text"/>	

Diagram IV.D.14 e-ppointment Client Sale of Unlisted Shares of Stock Appointment Form



e-ppointment View Account Set Appointment Manage Appointments Revenue Officer Sign Out

Sale of Real Property

Region of Property on Sale	Region 1 - Ilocos Region	<input type="button" value="Down"/>
Province of Property on Sale	Ilocos Norte	<input type="button" value="Down"/>
Revenue Officer	Glenn Rhee	<input type="button" value="Down"/>
Date	<input type="text"/>	<input type="button" value="Calendar"/>
Time	<input type="text"/>	<input type="button" value="Clock"/>
Reason for Appointment	<input type="text"/>	

Diagram IV.D.15 e-ppointment Client Sale of Real Property Appointment Form

The screenshot shows the 'Appointment Summary' page. At the top, there are navigation links: 'e-ppointment', 'View Account', 'Set Appointment', 'Manage Appointments', 'Revenue Officer', and 'Sign Out'. The main title is 'Appointment Summary' with a subtitle 'Important details and requirements of the appointment you wish to set.' Below this is a box titled 'Appointment with Rick T. Grimes' containing appointment details: Date: 2017-04-05, Time: 13:00:00. A section titled 'Sale of Real Property Requirements:' lists items such as Notarized Deed of Sale, Tax Declaration of Land, and Proof of payment. At the bottom of the box are 'Cancel' and 'Book' buttons. The background features a large, modern building under a cloudy sky.

Diagram IV.D.16 e-ppointment Client Appointment Summary

The screenshot shows the 'Manage Appointments' page. At the top, there are navigation links: 'e-ppointment', 'View Account', 'Set Appointment', 'Manage Appointments', 'Revenue Officer', and 'Sign Out'. The main title is 'Manage Appointments' with a subtitle 'View, set and cancel appointments made. Grey signifies pending appointments, green for set appointments and red for cancelled appointments.' Below this is a list of appointments in a table format:

Type	Date	Time	Client	Action
Sale of Real Property	2017-04-05	15:00:00	Rick T. Grimes	View Delete
Sale of Real Property	2017-04-05	13:00:00	Rick T. Grimes	View Delete
Sale of Unlisted Shares of Stock	2017-04-09	14:00:00	Rick T. Grimes	View Cancel
Sale of Unlisted Shares of Stock	2017-04-10	15:00:00	Rick T. Grimes	View Delete

Diagram IV.D.17 e-ppointment Client Manage Appointments

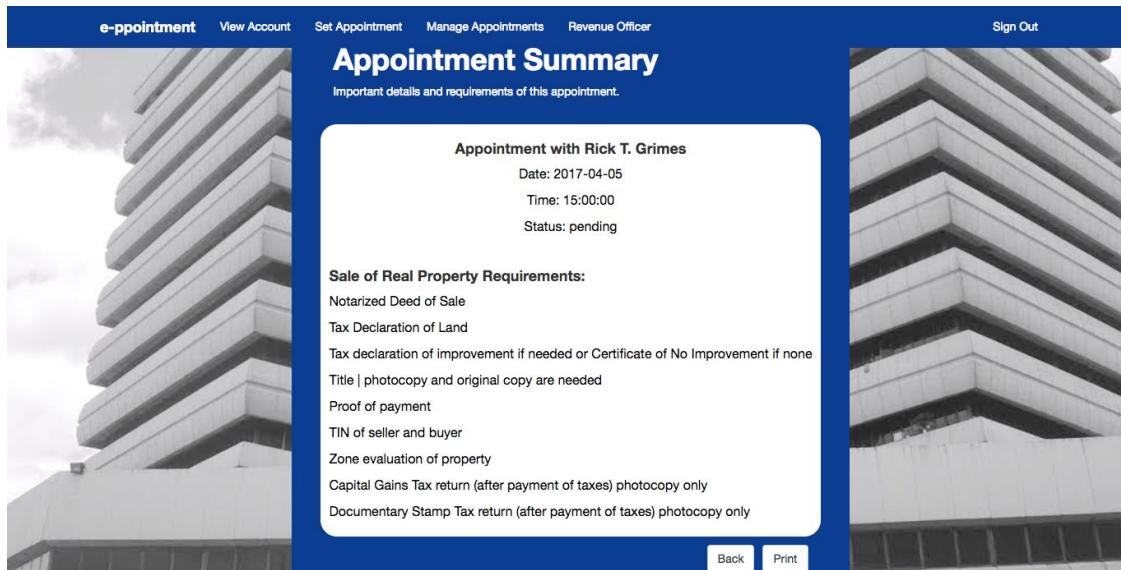


Diagram IV.D.18 e-ppointment Client View Appointment

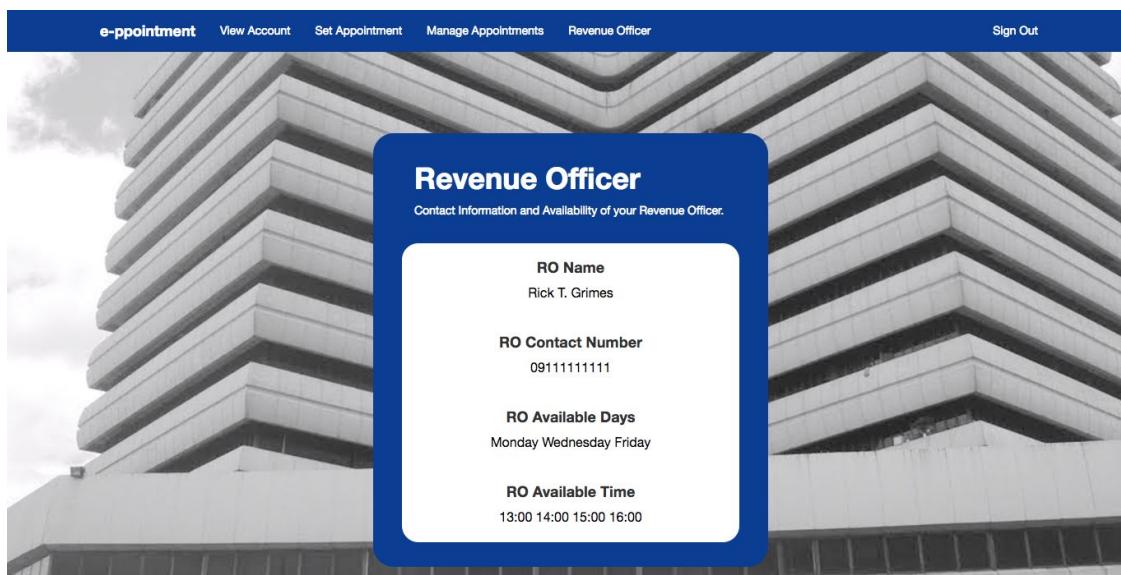


Diagram IV.D.19 e-ppointment Client View Revenue Officer

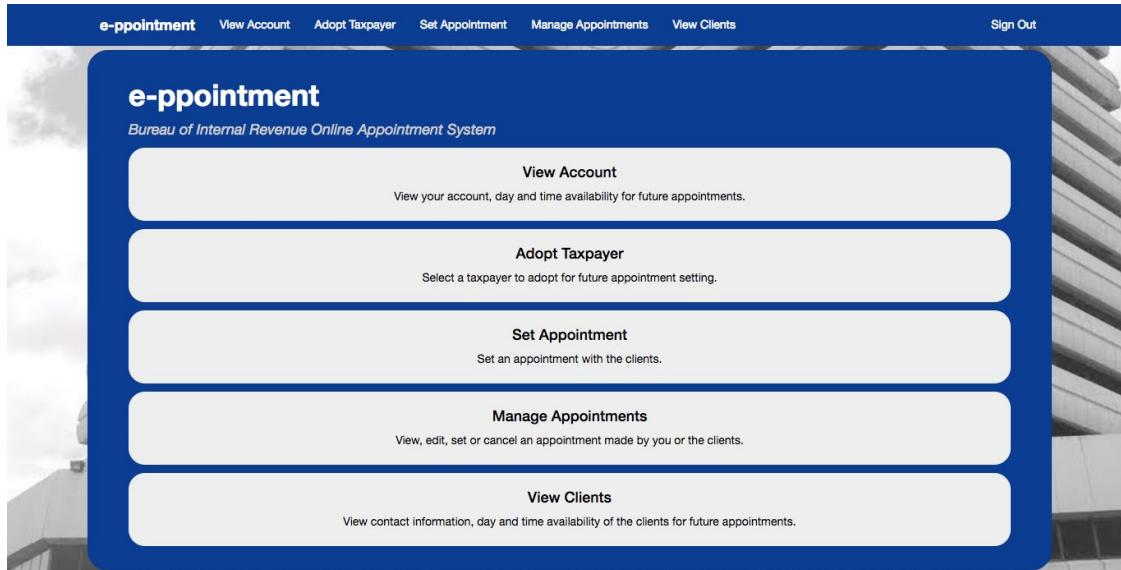


Diagram IV.D.20 e-ppointment Revenue Officer Homepage

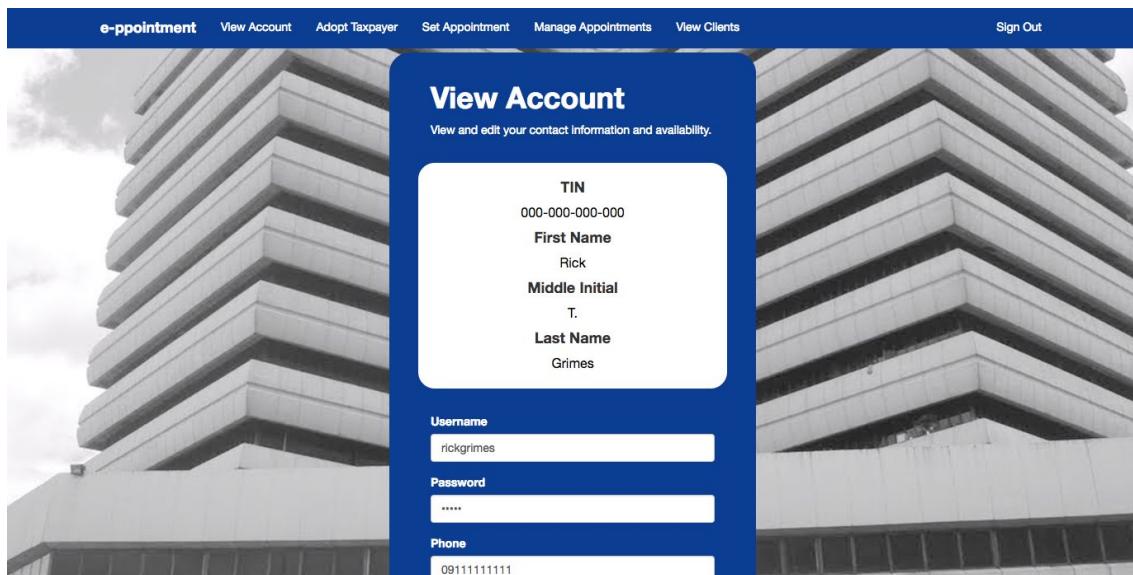


Diagram IV.D.21 e-ppointment Revenue Officer

View Account Part 1

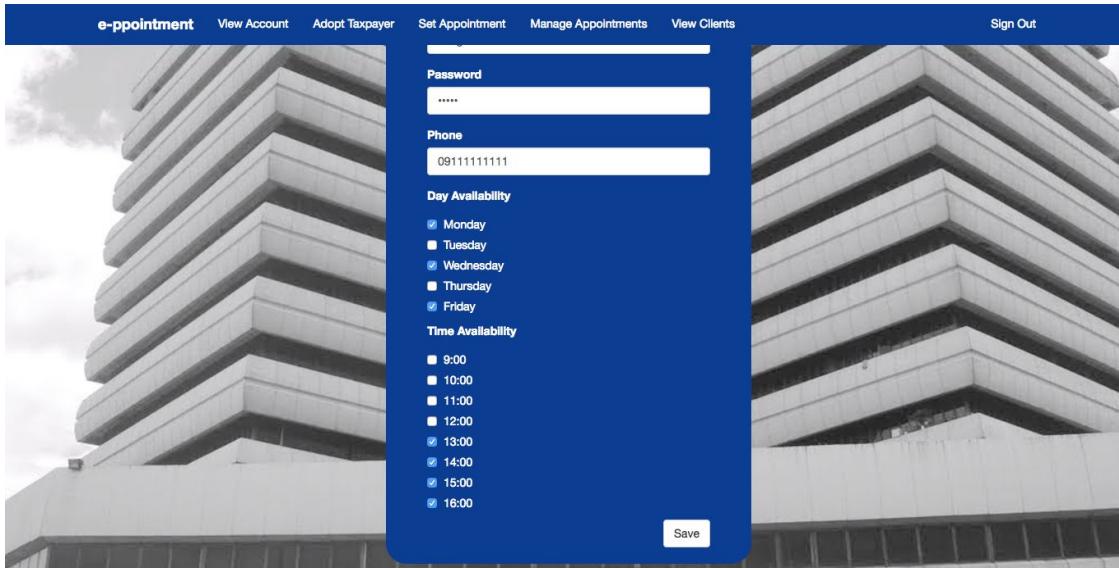


Diagram IV.D.22 e-ppointment Revenue Officer

View Account Part 2

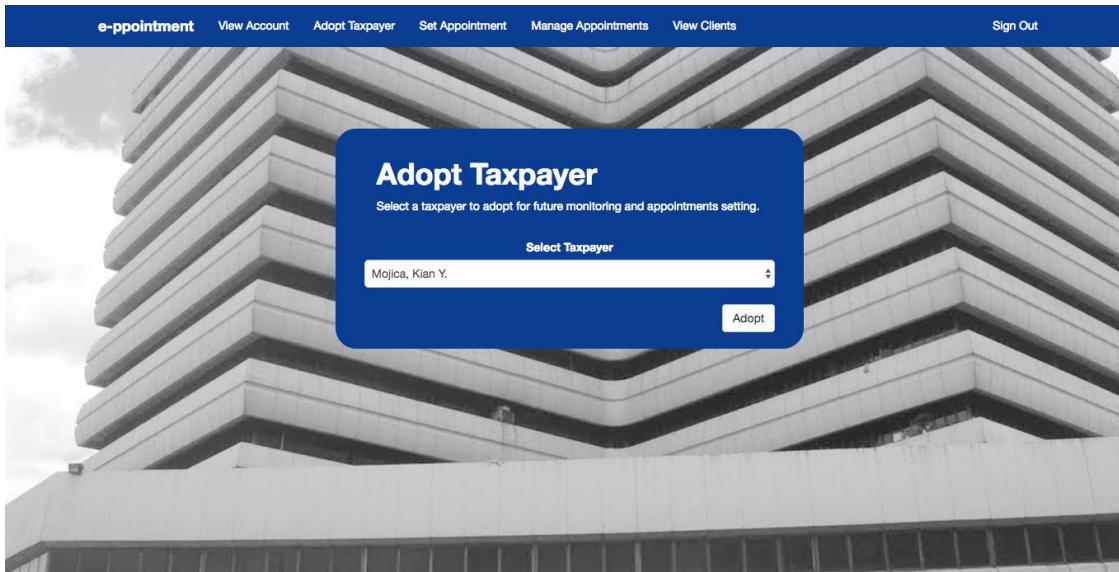


Diagram IV.D.23 e-ppointment Revenue Officer Adopt Taxpayer

Diagram IV.D.24 e-ppointment Revenue Officer Set Appointment

Diagram IV.D.25 e-ppointment Revenue Officer Manage Appointments

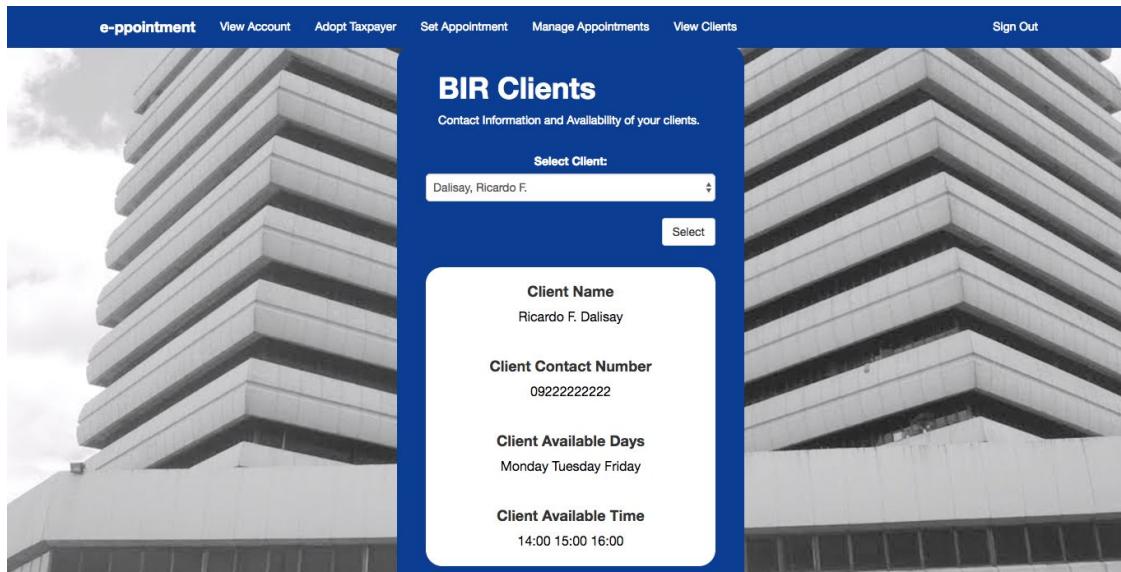


Diagram IV.D.26 e-ppointment Revenue Officer View Clients

Bureau of Internal Revenue
E-POINTMENT Stub

Client Last Name: Dela Cruz
Client First Name: Juan
Client Middle Initial: D.

Appointment Details
Revenue Officer: Rick T. Grimes
Appointment Date: 2017-04-09
Appointment Time: 14:00:00
Appointment Status: set
Appointment Transaction: Sale of Unlisted Shares of Stock

Transaction Requirements:

1. Notarized Deed of Sale
2. Stocks Certificate (Original and Photocopy)
3. Proof of Payment of Selling Price
4. Audited Financial Statement of issuing corporation
5. Articles of Incorporation and by-laws of issuing corporation from security and exchange commission (SEC)
6. Proof of Cost (Can be original sale or subsequent sale)
7. Proof of Acquisition of shares of stock (only needed in Subsequent sale) (Can be an OR or CAR certificate authorizing registration)

Diagram IV.D.27 Sample Client e-ppointment Stub

E. DATABASE DESIGN

i. DATABASE REQUIREMENTS

The proposed Information System requires the following sets of data:

a. Basic Information of Users

Information such as user's first name, middle initial, last name, TIN, phone number, and Revenue Officer (if user is already adopted by an RO). These are important for the system because these data are used for user identification for the system.

b. Days and Time Availability of Users

Day availability, Monday, Tuesday, Wednesday, Thursday, Friday, are needed in the system because these are the days that are used by the user to set their appointment/s with either their Revenue Officer or client/s. Time availability, 9:00 to 16:00, are also needed in the system because these are what will be set for the appointment in order to accomplish the task.

c. List of BIR Transactions and corresponding Requirements

The list of BIR transactions are required in the system because these transactions are what will the user set an appointment to so that users who are involved in the appointment already know what it is about. The requirements of each BIR transaction is also required so that clients will be able to prepare the necessary documents and forms needed for their transaction in order to prevent setting another appointment just because of incomplete requirements.

ii. ENTITY RELATIONSHIP DIAGRAM

The database design for the proposed Information System made use of four (4) tables: *User*, *Appointment*, *Transaction*, and *Requirements*. The *User* table has user_no, username, password, officer_no, first_name, last_name, phone_no, tin_no, avail_days, and avail_time attributes. The officer_no attribute of this table represents the corresponding Revenue Officer of a user; value is zero (0) if the user is an RO. The *Appointment* table contains app_no, user_no, user_set, transaction, app_date, app_time, app_status, and reason attributes. The user_no attribute for *Appointment* represents the user who made the appointment, while the user_set is the user chosen to participate in the appointment made. The *Transaction* table consists of transaction_no and name as attributes. The name attribute refers to the title of the transactions BIR accommodates. The *Requirements* table has req_no,

transaction_no and name for its attributes. The transaction_no of this table refers to the BIR transaction in which the requirement is needed.

In the database design of the system a BIR client can only have one Revenue Officer, but a Revenue Officer can have one-to-many clients. A user can have one-to-many appointments, but an appointment is only limited to two users, the one who made the appointment and the appointee. An appointment can only have one transaction, but a transaction can happen one-to-many times per appointment. Lastly, each requirement is subject to only one transaction, but a transaction can have one-to-many requirements. The summary and relationship diagram of the database design can be seen in below.

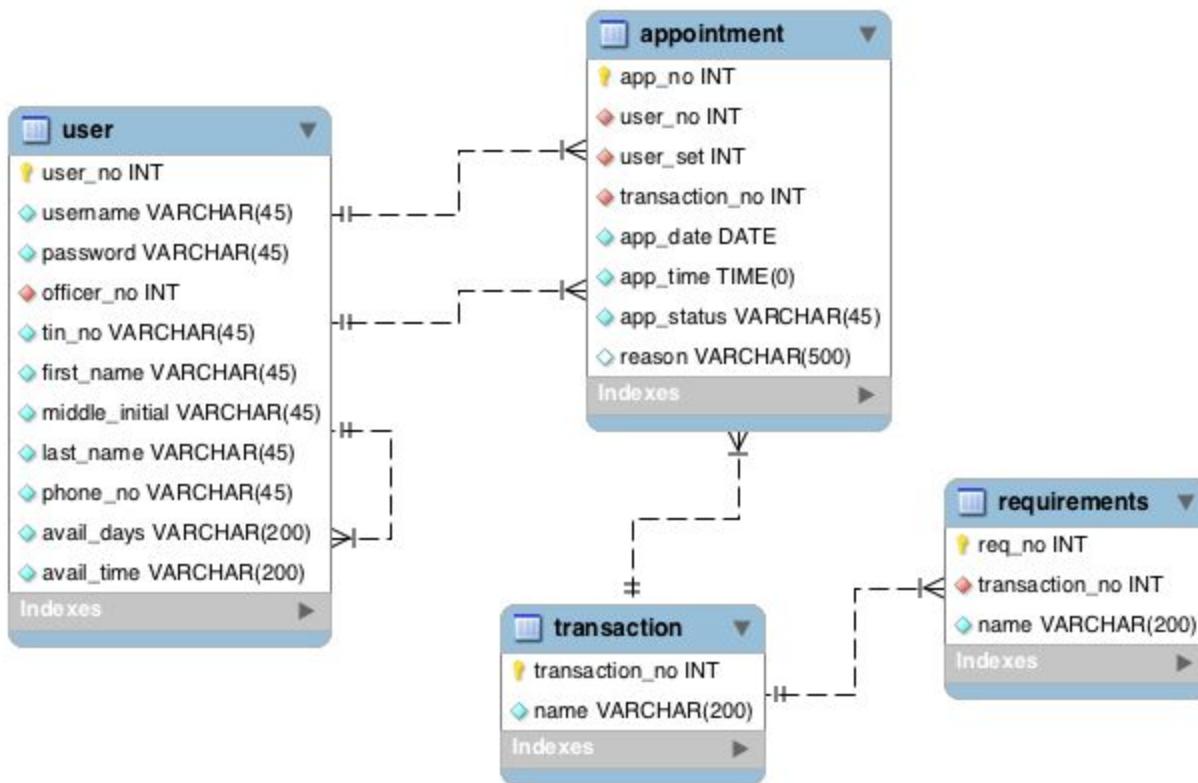


Diagram IV.E.ii.1. Entity Relationship Diagram for the Proposed System

iii. DATABASE TABLES

Below are the sample Database Tables used in the proposed system.

USER	
ATTRIBUTES	DATA
user_no	1, 2, 4, 5, 7, 8

username	jdelacruz, rickgrimes, grhee, magrhee, juanadcruz, spo1cardo
password	dlsu1234, admin, glenn7, maggie, sample, FPJAP
officer_no	2, 0, 0, 0, 5, 2
first_name	Juan, Rick, Glenn, Maggie, Juana, Ricardo
middle_initial	D., T., S., G., A., F.
last_name	Dela Cruz, Grimes, Rhee, Greene, Dela Cruz, Dalisay
tin_no	123-456-789-000, 000-000-000-000, 777-777-777-777, 987-654-321-000, 111-111-111-111, 123-123-123-123
phone_no	09123456789, 09111111111, 09234518593, 09876983324, 09112233445, 09222222222
avail_days	Tuesday Wednesday, Monday Wednesday Friday, Monday Tuesday Thursday, Wednesday Thursday Friday, Monday Thursday Friday, Monday Tuesday Friday
avail_time	11:00 12:00 13:00 14:00 15:00 16:00, 13:00 14:00 15:00 16:00, 9:00 10:00 11:00 12:00 13:00 14:00, 9:00 10:00 11:00 15:00 16:00, 11:00 12:00 13:00 14:00, 14:00 15:00 16:00

Table IV.E.iii.1. User Information and Availability

APPOINTMENT	
ATTRIBUTES	DATA
app_no	2, 4, 6, 8, 9, 10
user_no	2, 5, 2, 1, 1, 2
user_set	8, 7, 1, 2, 2, 8
transaction_no	1, 1, 2, 2, 1, 1
app_date	2017-04-05, 2017-04-12, 2017-04-09, 2017-04-10, 2017-04-05, 2017-04-05
app_time	15:00:00, 10:00:00, 14:00:00, 15:00:00, 15:00:00, 16:00:00
app_status	pending, pending, set, cancelled, pending, pending
reason	, , Questionable items in shares of stock, , Finalization of Property Sale,

Table IV.E.iii.2. Appointment Information

TRANSACTION	
ATTRIBUTES	DATA
transaction_no	1, 2, 3, 6, 7
name	Sale of Real Property, Sale of Unlisted Shares of Stock, Final Capital Gains Tax for Onerous Transfer of Real Property Classified as Capital Assets, Annual Income Tax Return for Self-Employed Individuals, Estates and Trusts, Improperly Accumulated Earnings Tax Return

Table IV.E.iii.3. Transaction Information

REQUIREMENTS	
ATTRIBUTES	DATA
req_no	8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28
transaction_no	1, 1, 1, 1, 1, 1, 1, 1, 2, 2, 2, 2, 2, 2, 3, 3, 3, 3, 3, 6, 7, 3
name	Notarized Deed of Sale, Tax Declaration of Land, Tax declaration of improvement if needed or Certificate of No Improvement if none, Title photocopy and original copy are needed, Proof of payment, TIN of seller and buyer, Zone evaluation of property, Capital Gains Tax return (after payment of taxes) photocopy only, Documentary Stamp Tax return (after payment of taxes) photocopy only, Notarized Deed of Sale, Stocks Certificate (Original and Photocopy), Proof of Payment of Selling Price, Audited Financial Statement of issuing corporation, Articles of Incorporation and by-laws of issuing corporation from security and exchange commission (SEC), Proof of Cost (Can be original sale or subsequent sale), Proof of Acquisition of shares of stock (only needed in Subsequent sale) (Can be an OR or CAR certificate authorizing registration), One original copy and one photocopy of the Notarized Deed of Sale/ Exchange of shares of stock, Photocopy of the Deed of Acquisition or proof of cost/ fair market value of the stocks at the time of acquisition, Photocopy of certificate of shares of stock, Photocopy of evidences of expenses related to sale, Photocopy of Audited Financial Statements duly certified by an independent certified public accountant with computation of fair market value per share at the time of sale, BIR Form No. 1701 Annual Income Tax Return, BIR Form No. 1704 Improperly Accumulated Earning Tax Return, Duly approved Tax Debit Memo, if applicable

Table IV.E.iii.4. Transaction and corresponding Requirements List Information

V. CONCLUSION / RECOMMENDATION

The proposed system, if fully developed would allow BIR's clients to schedule appointments with revenue officers for assistance with their transactions and also provide a list to the requirements for said transactions prior to going to BIR's office which would alleviate delays and lessen instances of repeat visits. Aside from the BIR, the proposed system could also be used in other government agencies that experience long queues and delays in their facilities due to a number of walk-in clients. The Land Transportation Office (LTO) for example could implement a similar system, wherein the booking system could be found in their government website and the system would allow LTO's clients to schedule different transactions such as the driver's license exam, issuance of license and permit, renewing of driver's license, and vehicle registration. Upon arrival, clients would no longer need to get a number and wait in line with the walk-ins but instead they can directly proceed to the designated office or window for clients who have booked an appointment.

The system is limited to displaying transaction requirements and scheduling appointments, additional functionalities that could be implemented are online computation of due tax and a way for revenue officers to monitor the tax compliance of clients assigned to his/her account. The online computation of due tax would be done by accessing the taxpayer's account records and using accurate specifications provided by the taxpayer. This added e-service would also lessen long queues in BIR's office and eliminate overall delays since as of now taxpayers are required to go to BIR's office for their due tax to be computed. Additionally, the monitoring of taxpayer compliance through the system is a sensible next step to streamlining BIR's processes since clients already have an assigned revenue officer to their account might as well add a monitoring feature for revenue officers to observe any drastic changes in tax compliance.

VI. APPENDICES

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B. INTERVIEW WITH TRANSCRIPTS

Mrs. Yumang

What is your position in the Bureau of Internal Revenue and what are your responsibilities?

Revenue Officer. Audit all internal revenue taxes, check the tax compliance, investigate all internal revenue tax liabilities.

May you discuss in detail at least 3 processes in the BIR that you are aware of?

- a. Investigation of all Internal Revenue Tax Liabilities of the taxpayer
 - 1) Serve the letter of authority to the taxpayer together with the checklist of requirements. Snail mail.
 - 2) Familiarize with the flow of business transactions. Including ocular inspection.
 - 3) Conduct an interview with the authorized person, usually the head of accounting division or CFO Chief Financial Officer.
 - 4) Start checking the books of account and other accounting records.
 - 5) Reconcile different accounts for possible over/under declaration.
 - 6) Securing third party information.
 - 7) Present the assessment of the taxpayer to the Financial Officer.
 - 8) Consider valid substantiation of the taxpayer.
 - 9) Submit report for review and approval of the preliminary assessment notice depending on the assignment (RDO) for approval of director | When in large taxpayers division, for approval of assistant commissioner.
 - 10) Service of the preliminary assessment to the taxpayer.
 - 10.5) Taxpayer pays and proceeds to records
 - 11) If the taxpayer decides to protest the taxpayer may submit a Protest Letter within 15 days regarding the assessment made by the RO
 - 11.1) If the letter is found valid the RO will make the necessary adjustments. and submit for approval the formal letter of demand (adjusted as an assessment)
 - 11.2) If invalid protest, submit the formal letter of demand for review and approval (reiteration with updated interest)
 - 12) If approved and paid by the taxpayer. Proceed for records division.
- b. Adopt-a-Taxpayer Monitoring Program
 - 1) Various taxpayers will be assigned each revenue officer for close monitoring of accounts
 - 2) Monthly monitoring of tax compliance
 - 3) Contact the concerned taxpayer for the reason behind the drastic increase/decrease of tax compliance (meaning payment of taxes)
 - 4) Report the reason behind the drastic change in tax compliance to the monitoring group in the national office

c. Transaction Assistance

- 1) Attend/assist to the needs of the walk-in tax payers who are approaching the agency wanting help in keeping track of financial status
- 2) Give checklist for requirements necessary to process their transaction.
- 3) Compute the corresponding tax due
- 4) Check all the papers including proof of payment of tax.
- 5) Submit reports and recommend for issuance of certificate (e.g Certificate Authorizing Registration)

May you discuss in detail at least 3 transactions in the BIR that can be implemented in our system?

Types of Transactions

- 1) Sale of Real Property – Lupa bahay, etc. If individual property owner, taxes involved will be capital gains tax, and documentary stamp tax.
 - a. Requirements
 - i. Notarized Deed of Sale
 - ii. Tax declaration of land
 - iii. Tax declaration of improvement if needed or Certificate of no improvement if none -> Will come from assessor's office from city hall
 - iv. Title | photocopy and original copy are needed
 - v. Proof of payment
 - vi. TIN of seller and buyer
 - vii. Zone evaluation of property
 - viii. Capital Gains Tax return (after payment of taxes) photocopy only
 - ix. Documentary Stamp Tax return (after payment of taxes) photocopy only
- 2) TIN Application
 - a. Requirements
 - i. Birth Certificate (if single)
 - ii. If employed, employer will apply for the employee and will gather requirements from them but they will be the ones to file.
 - iii. If married, marriage contract and birth certificate of dependents
 - iv. Filled up BIR form (for both individual and married)
 - v. Update data in case of any change in address status etc.

- 3) Sale of unlisted shares of stock (unlisted in stock exchange)
 - a. Requirements (Filer can be seller or buyer)
 - i. Notarized Deed of Sale
 - ii. Stocks Certificate (Original and Photocopy)
 - iii. Proof of Payment of Selling Price
 - iv. Audited Financial Statement of issuing corporation
 - v. Articles of Incorporation and by-laws of issuing corporation from security and exchange commission (SEC)
 - vi. Proof of Cost (Can be original sale or subsequent sale)
 - vii. Proof of Acquisition of shares of stock (only needed in Subsequent sale)
(Can be an OR or CAR certificate authorizing registration)

C. SURVEY FORMS AND ANALYSIS

The researchers did not use any survey forms for this paper.

D. ACTUAL FORM AND REPORTS

The researchers did not use any actual forms or reports for thi paper.