

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

December 17, 2010

REVENUE MEMORANDUM ORDER NO. 2-2011

SUBJECT : Amending Certain Provisions of Revenue Memorandum Order No. 71-2010 Relative to the Conversion of Accounts Receivables/Delinquent Accounts (ARs/DAs) into the Accounts Receivables Conversion System (ARCS)

TO : All Internal Revenue Officers and Others Concerned

I. OBJECTIVES

This Order is being issued to amend certain provisions of RMO 71-2010 to address certain issues encountered by the Conversion Team during the pilot roll-out of the ARCS in Collection Enforcement Division (CED), Large Taxpayers Collection Enforcement Division (LTCED), Large Taxpayers District Office (LTDO) Makati, and Revenue District Office (RDO) No. 49, North Makati.

II. AMENDATORY PROVISIONS:

- a) Section IV(1) of RMO 71-2010 is hereby amended to read as follows:

“IV. GUIDELINES

1. Conversion Scope

All manually identified ARs/DAs shall be converted in the system, including the unpaid 2nd installments of individual taxpayers' income tax liabilities, dishonored checks, eFPS and Returns Processing (RPS) assessments, including all cases with pending applications for compromise and abatement.”

- b) Section V of RMO 71-2010 is hereby amended to read as follows:

“V. PROCEDURES

1. Pre-Conversion Procedures

- 1.1. Conduct inventory of all AR/DA dockets that are lodged under the accountability of the concerned offices, eFPS and Returns Processing (RPS) assessments, including all cases with pending applications for compromise and abatement.

XXX

XXX

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2. Conversion Procedures

- 2.1. Transcribe mandatory information in the CIF, eFPS and Returns Processing (RPS) assessments, including those cases with pending applications for compromise and abatement.

XXX

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XXX.”

- c) Section VII of RMO 71-2010 is hereby amended to read as follows:

“VII. REPORTS

All concerned offices are required to submit a Revised Monthly AR/DA Conversion Report (Annex “B”) of all encoded and converted AR/DA every 20th day of the month to the Conversion Manager, in soft copy, at roberto.taron@bir.gov.ph or ramon.quevedo@bir.gov.ph. The Conversion Manager shall, in turn, prepare and submit to the ACIR, Collection Service, a monthly consolidated report thereon not later than the end of each month.”

III. REPEALING CLAUSE

This Order supersedes all revenue issuances and/or portions thereof that are inconsistent herewith.

IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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