

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

April 11, 2002

REVENUE MEMORANDUM ORDER NO. 9-2002

**SUBJECT: Renaming of Alphanumeric Tax Codes (ATC) of Revenue Sources
for Proper Classification of Taxes**

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

I. Objective:

To facilitate proper identification and monitoring of Withholding Tax collections based on BIR Form 1601E (Monthly Remittance Return of Creditable Income Tax Withheld - Expanded) and for Integrated Tax System (ITS) purposes, the following ATC is hereby renamed:

KIND OF TAXES	ISSUANCE/LEGAL/BASIS REASONS	ATC	
		From	To
(RMO No. 14-99)			
Renaming of ATC for Taxes on Net Income and Profit:			
Creditable withholding tax on payments to medical practitioners through a duly registered general professional partnerships for the practice of medial profession subject to 10%	Section 2.57.2(I) of RR2-98 as amended by RR 12-98, RR 3-99, RR 6-2001 and RR 12-2001.	WC 141	WI 141

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)
RENÉ G. BAÑEZ
Commissioner of Internal Revenue