

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

November 11, 2003

REVENUE MEMORANDUM ORDER NO. 36-2003

SUBJECT: Creation of Alphanumeric Tax Codes (ATC) per BIR Form No. 0611-A

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

I. Objective :

To facilitate proper identification and monitoring of tax collections based on BIR Form No. 0611-A (Under Third Party Information Program) and for Integrated Tax System (ITS) purposes, the following ATCs are hereby created:

KIND OF TAXES	ISSUANCE/ LEGAL BASIS/ REASONS	ATC
Miscellaneous Taxes/Other Revenue Sources		
Third Party Information Program	BIR Form No. 0611-A	
1. Income Tax		MC250
2. Value-Added Tax		MC251
3. Excise-Ad Valorem		MC252
4. Excise-Specific		MC253
5. Withholding Tax - Compensation		MC254
6. Withholding Tax – Expanded		MC255
7. Withholding Tax – Final		MC256
8. Withholding Tax – Banks and Other Financial Institution		MC257
9. Withholding Tax – Fringe Benefits		MC258
10. Withholding Tax – PT on Winnings and Prizes		MC259
11. Withholding Tax – Others (One-time transaction not subject to capital gains tax) [Sale/transfer or exchange of real properties other than capital assets]		MC260
12. Withholding Tax – VAT and Other Percentage Taxes		MC261
13. Capital Gains Tax – Real Property (Sales, Exchange or Other Disposition of Real Property Classified as Capital Asset)		MC262
14. Capital Gains Tax – Stocks (Sales, Exchange or Other Disposition of Shares of Stock)		MC263

KIND OF TAXES	ISSUANCE/ LEGAL BASIS/ REASONS	ATC
15.Improperly Accumulated Earnings Tax		MC264
16.Percentage Tax – Quarterly		MC265
17.Percentage Tax – Monthly		MC266
18.Percentage Tax – Stock (IPO)		MC267
19.Percentage Tax – Stocks		MC268
20.Estate Tax		MC269
21.Donor’s Tax		MC270
22.Documentary Stamp Tax		MC271
23.Tax under Special Laws		MC272
24.Accrued Penalties		MC273

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)
GUILLERMO L. PARAYNO, Jr.
Commissioner of Internal Revenue