

**REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAPI  
KAWANIHAN NG RENTAS INTERNAS**

July 15, 2005

**Revenue Memorandum Order No. 18-2005**

**Subject : Revised Criteria for the Commissioner's Award for Outstanding Performance in Handling Stopfiler Cases**

**To : All Internal Revenue Officers and Employees Concerned**

---

**I. Objectives**

This Order is issued to:

- A. Amend certain provisions of RMO 14-2005, specifically the criteria and formula in the selection of winners for the Commissioner's Award for Outstanding Performance in Handling Stopfiler Cases.
- B. Redefine the coverage and basis of computation for CIR's Award for Outstanding Performance in Handling Stopfiler Cases.

**II. Policies**

- A. The determination of outstanding performance in the handling of stopfiler cases shall be limited to taxpayers under the Taxpayers Account Management Program (TAMP). Non-TAMP cases shall be excluded in the performance measurement for the CIR's Award.
- B. Revenue Officers (RO) Collection assigned as stopfiler case officers shall be qualified for the Commissioner's Award for outstanding performance in handling stopfiler cases.
- C. Computation for outstanding performance in handling stopfiler cases shall be based on the total stopfiler cases covering both valid and invalid cases.
- D. Total number of stopfiler cases shall exclude stopfiler cases generated from LGUs/Barangays.
- E. A registration clean-up shall be undertaken by the Revenue District Offices (RDOs) to address stopfiler cases of inactive taxpayers/tax type. All tax types that are inactive for the last three (3) years shall be end-dated. A data fix shall be undertaken to effect the end date following the procedures prescribed in ISG Memorandum Order No. 7-2003, dated October 15, 2003 (refer to Annex A). However, the Datafix Request Form shall now be approved by the Regional Director, on the basis of Datafix Request Form duly accomplished by the RDO.

- F. Regional Offices shall monitor and evaluate the stopfiler case management performance of RDOs under their jurisdiction. The nominees for the Commissioner's Award shall be evaluated using the revised criteria below:

***For Revenue District Office***

| <b>Criteria</b>                                                                                                                                                      | <b>Weight</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| <b>Collection Ratio from Stopfiler Cases</b><br><br>$\frac{\text{Total RDO Collection from Stopfiler Cases}}{\text{Total Regional Collection from Stopfiler Cases}}$ | <b>20%</b>    |
| <b>Decrease in Volume of Stopfilers (TAMP TPs)</b><br><br>$\frac{\text{Number of TAMP TPs without Stopfiler Cases}}{\text{Total TAMP TPs}}$                          | <b>40%</b>    |
| <b>Total Number of Stopfiler Cases Closed</b><br><br>$\frac{\text{Total Number of Stopfiler Cases Closed}}{\text{Total Number of Stopfiler Cases Handled}}$          | <b>40%</b>    |
|                                                                                                                                                                      | <b>100%</b>   |

***For Individual (Group Supervisor and Case Officer)***

| <b>Criteria</b>                                                                                                                                                | <b>Weight</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| <b>Collection Ratio from Stopfiler Cases</b><br><br>$\frac{\text{Total RO Collection from Stopfiler Cases}}{\text{Total RDO Collection from Stopfiler Cases}}$ | <b>20%</b>    |
| <b>Decrease in Volume of Stopfilers (TAMP TPs)</b><br><br>$\frac{\text{Number of TAMP TPs without Stopfiler Cases per RO}}{\text{Total TAMP TPs}}$             | <b>40%</b>    |
| <b>Total Number of Stopfiler Cases Closed</b><br><br>$\frac{\text{Total Number of Stopfiler Cases Closed}}{\text{Total Number of Stopfiler Cases Handled}}$    | <b>40%</b>    |
|                                                                                                                                                                | <b>100%</b>   |

- G. Case Officers/Supervisors and Revenue District Offices who failed to get a rating of 50% and above shall not qualify for the Commissioner's Award.

### **III. PROCEDURES**

#### **A. Systems Operations Division, Information Systems Operations Service (SOD, ISOS)**

1. Generate the following reports:
  - a. Case Officers Stopfiler Performance per RDO/Large Taxpayers District Office (LTDO) (Annex B)
  - b. Top Case Officers/Group Supervisors on Stopfiler Performance per Region/Large Taxpayers Service(LTS) (Annex C)
  - c. RDO Ranking on Stopfiler Performance per Region/LTS (Annex D)
  - d. Top RDO on Stopfiler Performance per Region/LTS (Annex E)
2. Disseminate to concerned RDOs the report on Case Officers Stopfiler Performance per RDO/LTDO for validation.
3. Forward to the Regional Offices the report on Top Case Officers/Group Supervisors on Stopfiler Performance per Region/LTS and RDO Ranking on Stopfiler Performance per Region/ LTS for validation.
4. Forward to Collection Service the report on Top RDO on Stopfiler Performance per Region/LTS and Top Case Officers/Group Supervisors on Stopfiler Performance per Region/ LTS.

#### **B. RDO/LTDO**

1. Monitor the performance of each Stopfiler Group Supervisor and Case Officer in terms of volume of stopfiler closures and the corresponding amounts of tax collection.
2. Receive from SOD, ISOS and validate the report on Case Officers Stopfiler Performance per RDO/LTDO.
3. Forward the validated report on Case Officers Stopfiler Performance per RDO/LTDO to the Regional Office/LTS.

#### **C. Regional Office/LTS**

1. Monitor RDOs/LTDOs/LTS performance on stopfiler case management.
2. Receive from RDOs/LTDOs validated reports on Case Officers Stopfiler Performance per RDO/LTDO.
3. Receive from SOD-ISOS and validate the reports on Top Case Officers/Group Supervisors on Stopfiler Performance per Region/LTS and the RDO Ranking on Stopfiler Performance per Region/LTS.
4. Submit recommendation for the outstanding RDO, Stopfiler Group Supervisor and Case Officer to Collection Service together with the validated reports on Top Case Officer/Group Supervisor on Stopfiler

Performance per Region/LTS and the RDO Ranking on Stopfiler Performance per Region/ LTS.

**D. Collection Service**

1. Receive from SOD-ISOS the reports on Top RDO on Stopfiler Performance per Region/LTS and Top Case Officers/Group Supervisors on Stopfiler Performance per Region/ LTS.
2. Receive recommendations for outstanding RDO, Stopfiler Group Supervisor and Case Officers together with the validated reports on Top Case Officer/Group Supervisor on Stopfiler Performance per Region/ LTS and the RDO Ranking on Stopfiler Performance per Region/ LTS from Regional Offices/LTS.
3. Validate the recommendations made by the regional offices and LTS.
4. Prepare appropriate endorsement for the awardees of Commissioner's Award for outstanding performance in handling stopfiler cases for approval of the Commissioner.

**IV. Repealing Clause**

All issuances or portions thereof inconsistent with the provisions of this Order are hereby amended and/or repealed accordingly.

**V Effectivity**

This Order shall take effect immediately.

(Original Signed)  
**JOSE MARIO C. BUÑAG**  
OIC, Commissioner of Internal Revenue

**F3**