



## Tax in a Dot Hot and fresh!

Dear Valued Clients and Friends,

### **Decentralized processing and issuance of Certificate of Internal Revenue Tax Payments**

To facilitate the processing and issuance of certificates of internal revenue tax payments, the Bureau of Internal Revenue (BIR) has decentralized the authority from the Revenue Accounting Division (RAD) to the revenue district offices (RDOs) and divisions under the Large Taxpayers Service. Accordingly, the following revenue offices shall be responsible for receiving and processing applications for certifications on internal revenue tax payments:

Revenue Offices	Taxpayers Covered	Period Covered
Revenue Accounting Division (RAD)	All taxpayers, whether large or non-large, covering payments made through Authorized Agent Banks (AABs) and tax payments made through Revenue Collection Officers outside the jurisdiction of the Regional Finance Divisions	Thru AABs – 1999 and prior years Thru RCOs – 1989 and prior years
Large Taxpayer Document Processing and Quality Assurance Division (LTDPQAD), Large Taxpayer Division (LTD) – Makati and LTD-Cebu	For large taxpayers falling under their respective jurisdiction	2000 and years thereafter or effective date of enlisting as a large taxpayer, as the case may be
Collection Section under the concerned RDOs	For taxpayers falling under the jurisdiction of the concerned RDOs	All collection period not covered in the enumeration above

In addition to the certification fee of P100 and P15 documentary stamp tax (DST) for each certificate/document issued, a processing fee ranging from P100 to P500, depending on the number of tax payments, shall be required to be paid by the taxpayer-applicant.

Please see copy of Revenue Memorandum Order No. 07-2016 for your information and guidance.

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