REVENUE MEMORANDUM ORDER NO. 41-2000 issued September 25, 2000 prescribes the guidelines and procedures in the conversion of accounts receivable cases for the Integrated Tax System (ITS). All manually identified potentially collectible accounts receivable (A/R) with complete information, as required by the Conversion Input Form (CIF), shall be converted, with priority to the current accounts. Conversion shall start at least five (5) weeks and end one (1) week prior to the scheduled rollout date of Receivables Capability. All A/R cases with incomplete information shall continue to be resolved and converted to ITS at least one (1) month after the rollout, but will not exceed (6) months depending on the volume of A/R to be resolved.

The following offices shall be responsible for identifying and segregating A/R for conversion based on the following group categories: a) Collection Enforcement Division-National Office A/Rs, including Excise Taxpayers Service A/Rs (regardless of amount), with the exception of large taxpayers accounts involving basic tax of P 1 Million and above; b) Collection Division - Regional A/Rs including basic tax of P 100,000.01 to P 999,999.99; c) Revenue District Offices - District A/Rs involving basic tax of P 100,000 and below; and d) Large Taxpayers Service - A/Rs of taxpayers under the jurisdiction of the Large Taxpayers Service, regardless of amount.