

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

Agham Road, Quezon City

09 November 2005

REVENUE MEMORANDUM CIRCULAR NO. 66-2005

SUBJECT : Monitoring and Handling of Stop Filer Cases

TO : The Deputy Commissioner - Large Taxpayers Service,
All Regional Directors and All Revenue District Officers,
including LT- Collection Enforcement Division, LT-District
Officers and Others Concerned

In line with the recommendation of the Stop Filer Task Force created to investigate reported anomalies in the closure of stop filer cases, the Deputy Commissioner – Large Taxpayers Service, all regional directors, all revenue district officers, including LT-Collection Enforcement Division (LT-CED) and LT-District Officers (LT-DOs) are encouraged to exercise vigilance in handling and monitoring stop filer cases to ensure that the required guidelines and procedures are strictly observed.

Particular emphasis should be given on the following:

1. stop filer cases closed without proper documentation and approval – ensure that immediate investigation on cases of these nature are undertaken and appropriate action against erring personnel and taxpayers are initiated;
2. closure of stop filer cases with payments of P1,000.00 and below - conduct immediate investigation of these cases and recommend solution and/or initiate appropriate action against erring personnel and taxpayers;
3. verification/analysis of stop filer reports;
4. conduct of random verification of notification letters sent to the taxpayers; and
5. immediate reporting to higher authorities of the apparent anomalies/discrepancies discovered and of the action taken thereon.

All internal revenue officers concerned are hereby enjoined to strictly implement the provision of this Circular.

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

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