

REVENUE MEMORANDUM ORDER NO. 22-2000 issued August 3, 2000 prescribes the policies, guidelines and procedures for the stop-filer capability rollout for computerized Revenue District Offices (RDOs). The rollout shall be implemented in two-phase approach: 1) soft launch phase which aims to cleanup registration records of identified stop-filer for a period of one (1) month; and 2) the hard launch phase which will focus on normal stop-filer processing wherein stop-filer cases will be created and assigned to seizure agents/examiners for monitoring and proper action. The types of taxes covered by the rollout are the following: Income Tax, Percentage Tax, Value-added Tax, Withholding Tax on Banks, Withholding Tax on Compensation, Tax Withheld on Government Money Payments, Expanded Withholding Tax and Withholding Tax on Fringe Benefits.

Each RDO shall undergo the soft launch phase for one month, followed by a two-month hard launch phase. Identification of the stop-filer cases will only be conducted for due dates covering the one-month period prior to the rollout date. All open, unassigned stop filer cases prior to soft launch will be closed. Corresponding reminder letters will be purged.

Each seizure agent is expected to be assigned a minimum of 50 stop-filer cases and close a minimum of 25 stop-filer cases every month. Each identified Revenue Officer (Assessment) is expected to be assigned a minimum of 25 stop-filer cases and close a minimum of 13 stop-filer cases every month.