

REVENUE MEMORANDUM ORDER No. 40-98 issued May 18, 1998 prescribes the guidelines and procedures in the handling of Taxpayer Record Update (TRU) validation and upload of suspense records. The Information Systems Operations Service (ISOS) will be responsible in uploading to the Integrated Tax System (ITS) database the encoded TRU Phase I records (for individual and non-individual business entities) at least 60 days before the scheduled rollout, and TRU Phase II records (for pure compensation earners) 30 days after rollout. The Revenue Data Centers, on the other hand, will print the suspense report files sent by ISOS via File Transfer Protocol (FTP) and transmit the generated suspense reports to the Revenue District Office concerned for resolution.