



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

April 1, 2019

REVENUE MEMORANDUM ORDER NO. 20-2019

SUBJECT : **Modification of Alphanumeric Tax Code (ATC) for Business Income and Income from Profession in BIR Form Nos. 1701/1701A/1701Q Pursuant to the Implementation of Republic Act (RA) No. 10963, also known as Tax Reform for Acceleration and Inclusion (TRAIN)**

TO : **All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned**

I. OBJECTIVE:

To facilitate the proper identification and monitoring of tax collection from Business Income and Income from Profession in BIR Form Nos. 1701 - Annual Income Tax Return Individuals (including Mixed Income Earner), Estates and Trusts; 1701A - Annual Income Tax Return Individuals Earning Income Purely from Business/Profession [Those under the graduated income tax rates with OSD as mode of deduction or those who opted to avail of the 8% flat income tax rate]; and 1701Q - Quarterly Income Tax Return For Individuals, Estates and Trusts, in connection with the implementation of RA No. 10963, the following ATCs are hereby modified:

EXISTING (per ATC Handbook)					MODIFIED/ NEW
ATC	Description	Tax Rate	BIR Form No.	Legal Basis	BIR Form No.
II012	Business Income - Graduated Income Tax Rates	Graduated Income Tax Rates	1701/ 1701Q	RA No. 10963	1701/ 1701A/ 1701Q
II014	Income from Profession - Graduated Income Tax Rates				
II015	Business Income – 8% Income Tax Rate	8% Income Tax Rate			
II017	Income from Profession – 8% Income Tax Rate				

II. REPEALING CLAUSE:

This Revenue Memorandum Order (RMO) revises portions of all other issuances inconsistent herewith.

III. EFFECTIVITY:

This RMO shall take effect immediately.

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CAESAR R. DULAY
Commissioner of Internal Revenue
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