

REVENUE MEMORANDUM ORDER NO. 13-2001 issued May 31, 2001 prescribes the revised guidelines and procedures for the issuance of Tax Verification Notices (TVNs), Tax Clearance Certificates (TCLs) and Certificates Authorizing Registration (CARs) in Revenue District Offices (RDOs).

TVNs will be signed and issued by the Revenue District Officer to facilitate the verification and processing of non-audit cases requiring the immediate issuance of TCLs/CARs, including cases not covered by the audit threshold under the existing audit programs being implemented by the RDOs.

Only one TVN will be issued by the RDO for each taxable year/period under verification. The practice of indicating "unverified prior years" on the TVN is prohibited.

In case there is a deficiency tax as a result of the verification of the tax return and the taxpayer agrees to pay the same, a Payment Form will be signed and issued by the revenue official who signed the TVN.

TCLs/CARs will be issued by the RDO having jurisdiction over the location of the real property being transferred