

REVENUE MEMORANDUM ORDER NO. 39-2000 issued September 13, 2000 prescribes the policies and guidelines on data purification (cleanup activity) of registration, return and payment information of top taxpayers. Policies and guidelines for the generation of the annual top individual and corporate income taxpayers shall be based on the provision of RMO No. 7-2000. The conduct of data purification activity shall be scheduled as follows: 1) Registration Information - once a year (1st day of July of each calendar year); and 2) Return and Payment Information - every time a return and payment is expected. Cleanup activity for the aforementioned ITS application systems shall be limited to the mandatory data specified in the Order. For multiple and identical Taxpayer Identification Numbers, cleanup activity will be covered by the provisions under RMO 11-2000.