

REVENUE MEMORANDUM ORDER No. 47-98 issued June 4, 1998 prescribes the policies and guidelines in the use of the Taxpayer Record Update (TRU) Manual which shall be the primary and official reference document for the implementation of the TRU Program. Said Manual shall be used by the following offices, namely: a) Taxpayer Assistance Service; b) All Regional Offices; c) all Revenue District Office TRU Teams; and d) Information Systems Operations Service (ISOS). The ISOS shall be primary responsible for uploading all TRU Records into the Integrated Tax System database.