**REVENUE MEMORANDUM ORDER NO. 7-2000** issued March 20, 2000 prescribes the policies and guidelines in the generation of the list of annual top individual and corporate income taxpayers. The top taxpayers list shall be prepared for Purely Compensation Income (BIR Form 1700), Business Income (BIR Form 1701) and Corporate Income (BIR Form 1702). Primary sources of taxpayer names for inclusion in the top taxpayers list include: all those classified as large taxpayers by the Large Taxpayers Service; all those identified as excise taxpayers by the Excise Taxpayers Service; top taxpayers of the preceding year; taxpayers identified/ considered as potential top taxpayers by the CIR, DCIRs, ACIRs and/or RDOs; executives/owners of top corporations in the Philippines; prominent/high-profile individuals; and government officials. The Commissioner shall set the threshold (based on tax due) for the nationwide top taxpayers lists and these shall be released not later than January 30 of each year. All Revenue District Offices, Revenue Data Centers, Large Taxpayers Service and the Excise Taxpayers Service shall maintain their respective top taxpayers lists.