

REVENUE MEMORANDUM ORDER NO. 31-2000 issued August 17, 2000 prescribes the revised office codes for all BIR offices and the guidelines for its proper use. All internal revenue documents/official papers must indicate the office codes of the preparing/originating office. The office codes must be placed at the lower left hand corner (after the signature line) of the document/official paper. In addition, the initials of the personnel who prepared the document/official paper must be indicated below the office code.