Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

BAGONG PILIPINAS

Date JUL 08 2026

REVENUE MEMORANDUM ORDER (RMO) NO. 017-2026

SUBJECT : Updated Policies and Procedures in Processing One-Time Transaction (ONETT) For Sale and Donation of Real/Personal Properties in Relation to the International Organization for Standardization (ISO) 9001:2015 Quality Management System (QMS)

FOR : All Internal Revenue Officials, Employees and Others Concerned

I. BACKGROUND

This Order is hereby issued to update policies and procedures, and the existing quality forms for ONETT prescribed in RMO No. 12-2025 and LTS Operations Memorandum (OM) No. 1-2023 in compliance with ISO 9001:2015 QMS.

The amendment on the policies and procedures were outlined in this order to ensure consistency, efficiency, and effectiveness in the processing and issuance of ONETT Computation Sheet (OCS) and Electronic Certificate Authorizing Registration (eCAR) by all concerned Offices including those under the Large Taxpayers Service (LTS).

II. QUALITY FORMS

The following Quality Forms shall now be used:

LIST OF QUALITY FORMS		
QUALITY FORM NUMBER (QFN)	**DOCUMENT TITLE/DESCRIPTION**	**ANNEX**
QF-ONETT-00-01-2026	Top Sheet	A
QF-ONETT-01-01-2026	Routing Slip – For Manual/Walk-in Filers	B-1
QF-ONETT-01-02-2026	Routing Slip – For Online Filers (eCAR)	B-2
QF-ONETT-02-01-2026	Taxpayer Identification Number (TIN) and Cannot Be Located (CBL) Taxpayer Verification Slip	C
QF-ONETT-03-01-2026	Checklist of Documentary Requirements (CDR) – For Processing and Issuance of OCS for Onerous Transfer of Real Property Classified as "Capital Asset"- Both Taxable and Exempt	D-1
QF-ONETT-03-02-2026	CDR – For Processing and Issuance of OCS for Sale of Principal Residence	D-2

QF-ONETT-03-03-2026	CDR – For Processing and Issuance of OCS for Foreclosure Sale of Real Property	D-3
QF-ONETT-03-04-2026	CDR – For Processing and Issuance of OCS for Real Property for or under Socialized Housing Program	D-4
QF-ONETT-03-05-2026	CDR – For Processing and Issuance of OCS for Sale of Real Property under the Community Mortgage Program (CMP)	D-5
QF-ONETT-03-06-2026	CDR – For Processing and Issuance of OCS for Onerous Transfer of Shares of Stocks not Traded Through the Local Stock Exchange	D-6
QF-ONETT-03-07-2026	CDR – For Processing and Issuance of OCS for Onerous Transfer of Real Property Classified as "Ordinary Asset"-Both Taxable and Exempt	D-7
QF-ONETT-03-08-2026	CDR – For Processing and Issuance of OCS for Donation of Real Property	D-8
QF-ONETT-03-09-2026	CDR – For Processing and Issuance of OCS for Donation of Personal Property	D-9
QF-ONETT-03-10-2026	CDR – For Processing and Issuance of OCS for Donation Consisting Purely of Cash	D-10
QF-ONETT-03-11-2026	CDR – For Transfer of Properties Pursuant to Section (40)(C)(2) of the NIRC	D-11
QF-ONETT-03-12-2026	CDR – For Processing and Issuance of eCAR	D-12
QF-ONETT-04-01-2026	Log Sheet – TIN Issuance	E-1
QF-ONETT-04-02-2026	Log Sheet – OCS (Walk-In/Manual Filers)	E-2
QF-ONETT-04-03-2026	Log Sheet – eCAR (Walk-In/Manual Filers)	E-3
QF-ONETT-04-04-2026	Log Sheet – Assessment Division	E-4.1
QF-ONETT-LTS-04-04-2026	Log Sheet – HREA-LTS (Walk-In/Manual Filers)	E-4.2
QF-ONETT-05-01-2026	OCS – Capital Gains Tax (CGT)- Real Property [Manual/ONETT Tracking System (OTS)]	F-1
QF-ONETT-05-02-2026	OCS – CGT-Shares of Stock (Manual/OTS)	F-2
QF-ONETT-05-03-2026	OCS – Donor's Tax (Manual/OTS)	F-3
QF-ONETT-05-04-2026	OCS – Expanded Withholding Tax (EWT) (Manual/OTS)	F-4
QF-ONETT-05-05-2026	OCS – CGT-Real Property [Electronic ONETT (eONETT) System]	F-5
QF-ONETT-05-06-2026	OCS – CGT-Shares of Stocks (eONETT)	F-6
QF-ONETT-05-07-2026	OCS – EWT (eONETT)	F-7
QF-ONETT-05-08-2026	OCS – Donor's Tax (eONETT)	F-8
QF-ONETT-05-09-2026	OCS – Donor's Tax (For Deemed Donation)	F-9
QF-ONETT-06-01-2026	Claim Slip – OCS (OTS)	G-1
QF-ONETT-06-02-2026	Claim Slip – OCS (Manual)	G-2
QF-ONETT-06-03-2026	Claim Slip – eCAR (OTS)	G-3
QF-ONETT-06-04-2026	Claim Slip – eCAR (Manual)	G-4
QF-ONETT-06-05-2026	Claim Slip – eCAR (eONETT)	G-5
QF-ONETT-07-01-2026	Customer Satisfaction Survey Form (CSSF)- ONETT	H
QF-ONETT-08-01-2026	Transmittal to AD	I-1.1
QF-ONETT-LTS-08-01-2026	Transmittal to HREA-LTS	I-1.2
QF-ONETT-08-02-2026	Transmittal to Administrative and Human Resource Management Division (AHRMD) (For dockets not selected for review)	I-2
QF-ONETT-08-03-2026	Transmittal to Revenue District Office (For returned dockets with review findings)	I-3.1

QF-ONETT-LTS-08-03-2026	Transmittal to Audit Division- LTS (For returned dockets with review findings)	I-3.2
QF-ONETT-08-04-2026	Transmittal to AHRMD thru the Office of ORD (For reviewed dockets with no findings)	I-4.1
QF-ONETT-LTS-08-04-2026	Transmittal to Records Management Division (RMD) [Thru Assistant Commissioner – Large Taxpayers Service (ACIR-LTS)] (For reviewed dockets with no findings)	I-4.2
QF-ONETT-09-01-2026	ONETT Team Assignment Sheet	J

Legend:
QF-ONETT-00 Top Sheet (TS)
QF-01 Routing Slip (RS)
QF-02 TIN and CBL Verification Slip)
QF-03 Checklist of Documentary Requirements (CDR)
QF-04 Log Sheet (LS)
QF-05 ONETT Computation Sheet (OCS)
QF-06 Claim Slip (CS)
QF-07 Customer Satisfaction Survey Form- ONETT (CSSF-ONETT)
QF-08 Transmittal
QF-09 ONETT Team Assignment Sheet

Prescribed format and paper size:

QUALITY FORMS	PAPER SIZE	PAGE ORIENTATION
Top Sheet	Legal (8.5 x 13 inches)	Portrait
Routing Slip	Legal (8.5 x 13 inches)	Portrait
TIN and CBL Taxpayer Verification Slip	½ Legal (8.5 x 13 inches)	Portrait
CDR	Legal (8.5 x 13 inches)	Portrait
Log Sheet	Legal (8.5 x 13 inches)	Landscape
OCS	Legal (8.5 x 13 inches)	Portrait
Claim Slip	Legal (8.5 x 13 inches)	Portrait
CSSF-ONETT	Legal (8.5 x 13 inches)	Portrait
Transmittals: Annexes "I-1", "I-3", and "I-4" Annex "I-2"	 Legal (8.5 x 13 inches) Legal (8.5 x 13 inches)	 Landscape Portrait
ONETT Team Assignment Sheet	Legal (8.5 x 13 inches)	Portrait

III. POLICIES AND PROCEDURES

A. ONETT PROCESSORS

Designation and roles of Revenue Officers implementing ONETT processes are hereby specified as follows:

1. **ONETT Approver** – one who approves and signs in the **OCS** and **eCAR**.

OCS	The approving officer shall be the Revenue District Officer (RDO)/Assistant Revenue District Officer (ARDO)/Chief, Assessment Section (CAS) in Revenue District Offices, and Division Chief (DC)/Assistant Division Chief (ADC)/CAS for Offices under the LTS, regardless of amount. In case all these officers are available, the hierarchy shall apply but the RDO/DC has prerogative to issue memorandum delegating the signing of OCS to the ARDO/ADC or CAS, provided that if both of these are not present, the RDO/DC shall still approve despite the issued memorandum.
eCAR	The approving officer shall be: In Revenue District Office – either the RDO or ARDO depending on threshold as provided in RMO No. 55-2016. In cases where either is absent, the other may sign. In the absence of both the RDO and the ARDO, the CAS may sign the eCAR. In Offices under the LTS – the Division Chief. If the DC is absent, the ADC may sign. In the absence of both the DC and the ADC, the CAS may sign the eCAR.

2. **ONETT Officer-of-the-Day (ONETT OD)** – Revenue Officer (RO) or Group Supervisor (GS) from the Assessment Section who checks the completeness of the presented/submitted documents and process the ONETT application. For walk-in/manual applications, create ONETT transaction in the OTS, print and check the correctness of the system-generated forms, and release the approved OCS. For online applications submitted through the eONETT System, check the correctness of the online computation and uploaded documents, print the system-generated eCAR, and validate the original copy of documents presented by the taxpayer. Conduct ocular inspection, if necessary, as prescribed under RMO No. 15-2003.

   Assignment of ONETT OD for the month shall be documented using Annex J signed by the ONETT Approver.

   In case of voluminous applications, the ONETT Approver may issue a memorandum assigning additional RO or GS to expedite the processing of such applications. The memorandum shall be attached to Annex J for safekeeping.

3. **ONETT TIN Issuer (OTI)** – Assigned staff tasked to issue TIN in case the parties to the ONETT have no existing TIN upon verification.

4. **ONETT Payment Verifier (OPV)** - Assigned staff tasked to validate proof of payment of ONETT-related taxes and certification fees:

   a. For R.D.O.s & LT-Division Cebu & Davao : Collection Section (CS)
   b. For LT-National Office (NO) : Officer-of-the-Day (OD)

5. **ONETT Encoder (OE)** – Assigned staff by the RDO/DC to encode the needed information in the eCAR system, after the ONETT-related tax dues have been verified to have been paid.

6. **ONETT Releasing (OR)** – Assigned staff by the RDO/DC to be responsible in releasing eCAR.

7. **ONETT Custodian (OC)** – Assigned staff by the RDO/DC to be responsible in safekeeping of ONETT dockets in the R.D.O./LT Division (with or without eCAR yet) for easy retrieval, transmitting timely to the Assessment Division/HREA the quadruplicate copy of eCAR, safekeeping of list of ONETT OD for the month, and uploading the copies of quality forms in the OneDrive folder. They shall also keep a softcopy of the OCS and eCAR log sheets and OTS generated reports.

ONETT Processors are mandated to display their nameplates on their counters to help customers easily identify who is assisting them.

B. PROCESSING TIME

1. **OCS** processing time shall vary based on the following classifications:

   a. **Simple** – processing and issuance of OCS shall not exceed **three (3) working days** from receipt of the complete documentary requirements in accordance with the Citizen's Charter, but same day release shall be done especially to taxpayers who are from far-flung areas and/or the document (i.e., Transfer Document) presented need to be settled immediately as penalties may be imposed if not paid on time. Included under this category are ONETT involving three or less properties/type of shares, parties to the transactions have valid TIN, and documents presented will not require for the conduct of ocular inspection of the property. Excluded under this category is the case of Estate Tax as this will fall under "highly technical" category.

   b. **Complex** – processing and issuance of OCS shall not exceed **seven (7) working days** from receipt of the complete documentary requirements. Included under this category are ONETT involving transfer of more than three (3) properties/type of shares per transaction, parties to the transactions do not have valid TIN, or ocular inspection is needed. Excluded under this category is the case of Estate Tax as this will fall under "highly technical" category.

   c. **Highly Technical** – All Estate Tax transactions and ONETT involving transfer of more than *twenty (20)* stock certificates/ properties/ parties to the transactions. The processing time shall not exceed **twenty (20) working days** excluding exceptional cases [i.e. merger, property dividends, transactions under Section 40 (C)(2) of the NIRC].

2. **eCAR** processing time shall not exceed **seven (7)** working days from the date of receipt of complete documentary requirements for eCAR application.

C. VERIFICATION OF TIN AND CBL TAXPAYERS

(*See Annex "K" for the Process Flow Chart*)

1. The ONETT OD shall verify the TIN of the transferor/s and transferee/s by encoding the TIN in the OTS dashboard and clicking the "Verify TIN" button or through the BIR Data Base [e.g. Internal Revenue Integrated System (IRIS) and/or Integrated Tax System (ITS)], and check whether any party to the transaction [i.e., Seller(s)/ Buyer(s)/ Donor(s)/ Donee(s)/ Heir(s)] is tagged as CBL in the Master List found in the BIR Website. The ONETT OD shall perform the applicable procedures set forth under Item II.G of RMO No. 4-2025. No application for the issuance of OCS or eCAR shall be processed until the CBL taxpayer has resurfaced and complied, and has secured clearance/certificate from the concerned R.D.O.

If the TIN and other registration information provided by the taxpayer are correct and match the BIR records, and all parties are not tagged as CBL, affix signature over the ONETT OD's printed full name on the TIN and CBL Taxpayer Verification Slip (Annex C).

Stamping of "TIN VERIFIED" in the TIN and CBL Taxpayer Verification Slip shall no longer be done.

2. If the transferor/transferee has no existing TIN or invalid TIN, provide BIR Form No. 1904 (Application for Registration for One-Time Taxpayer and Person Registering under E.O. 98) and request for the submission of supporting documents based on OM No. 16-2023, as amended by OM No. 17-2023. After the said requirements have been complied by the taxpayer, the OTI shall issue the TIN and record the TIN issued in the log sheet in excel format (*Annex E-1*).

   If the taxpayer needs to update registration information, advise the taxpayer to complete and submit BIR Form No. 1905 (Application for Registration Information Update/Correction/Cancellation). Once the form is completed, forward it along with the required documents to the CSS to apply the updates to the taxpayer's records while they wait in the ONETT area. Alternatively, if the taxpayer is registered in another R.D.O or is transacting ONETT in the LTS, advise the taxpayer to update or apply TIN with the concerned R.D.O or through the Taxpayer Registration-Related Application (TRRA) or the Online Registration and Update System (ORUS), in accordance with the requirements under Revenue Regulations No. 7-2024 and OM No. 16-2023, as amended by OM No. 17-2023.

D. PROCESSING OF ONETT THROUGH THE eONETT SYSTEM
(*See Annex "L" for the Process Flow Chart*)

1. The ONETT OD shall monitor the applications in the eONETT System on a daily basis. The OD-GS shall be responsible in ensuring that all online applications received within the assigned period of the team are immediately acted upon.

2. The ONETT OD shall perform procedures in Item No. III.C.1., however, taxpayers who applied through the eONETT System do not need to fill out a TIN & CBL Taxpayer Verification Slip.

   If the TIN is valid, the ONETT OD shall tick the "TIN VERIFIED" box in the application. If the taxpayer has no existing TIN, the TIN is invalid or one of the parties is tagged as CBL, inform the taxpayer by leaving a message in the comment section and click the "RETURN TO TAXPAYER FOR COMPLIANCE" button.

3. The ONETT OD shall review/evaluate the submitted application and check the completeness of the documentary requirements uploaded by the taxpayer.

4. For applications with incorrect information or incomplete/lacking documentary requirements, the ONETT OD may edit the application by clicking the "EDIT APPLICATION" button and/or return the said application to the taxpayer by selecting the reason for return, leaving a message in the comment section and clicking the "RETURN TO TAXPAYER FOR COMPLIANCE" button.

5. The ONETT OD shall check/evaluate the auto-computed OCS. If the documents are complete and information thereon are correctly encoded, the ONETT OD shall update the status of the application and forward the application to the ONETT Approver for review/approval by clicking the "SUBMIT" button.

6. The ONETT Approver shall review and approve the online OCS. The processing time of OCS as provided in Item No. III.B shall commence from the date of receipt of complete documents up to the approval of OCS in the System.

7. ONETT applications submitted to the eONETT System shall no longer be filed or encoded in the eBIRForms facility. The BIR Return/Form generated from the system shall serve as proof that the said return is electronically filed thru the eONETT System.

   However, applications with ONETT returns verified to have already been filed in the eBIRForms System may still be processed in the eONETT System.

8. Once the taxpayer uploads and submits the proof of payment for the tax due and certification fee, the system will automatically generate a claim slip for the eCAR, which shall be made available to the taxpayer.

9. The OPV shall verify the ONETT payment using the procedures provided in Item No. III.F.1 of this RMO, and validate whether the returns are filed in the eBIRForms System.

   In case the return which are marked as submitted/filed in the eBIRForms by the taxpayer cannot be viewed/retrieved in the eBIRForms System upon verification, the OPV shall require the taxpayer to submit copy of Tax Return Receipt Confirmation from the eBIRForms System.

   If the uploaded proof of payment is correct, the OPV shall tick the "VERIFIED" box for each tax type and click the "SAVE" button in the proof of payment page/screen. After such, update the status of the application by clicking the "VERIFIED PAYMENT" button under the OCS page/screen. If there are discrepancies in the submitted proof of payment, the OPV may return the application to taxpayer and require the latter to resubmit accordingly.

10. Once the application has been approved and the payment of tax has been verified, the ONETT OD shall already print the system-generated eCAR and forward the printed eCAR to the OC for safekeeping until such time that the taxpayer presents the original documents to claim the eCAR.

    Measuring the performance in the processing of eCAR shall commence from the date of submission proof of payment until the printing of eCAR. However, in case of discrepancy noted in the submitted proof of payment and the application has been returned to TP for compliance, the system will re-generate another claim slip upon re-submission by the taxpayer of the correct document, and the old claim slip shall be deemed cancelled. Hence, the processing time will restart from the re-submission of the correct documents.

11. Upon receipt of the original documents from the taxpayer, the ONETT OD shall compare said documents with the uploaded copies in the System and retrieve the printed eCAR from the OC.

    In case of discrepancies noted in the submitted original documents, the printed eCAR shall not be released until the correct documents are submitted. Should the error be with the uploaded documents, the eCAR shall be cancelled and the taxpayer shall be required to re-apply and upload the correct documents. The OD shall refer the documents/docket to the Approver for evaluation and proper resolution on the issue of the said application.

12. In the absence of the ONETT OD who processed the application, the ONETT OD assigned during the day shall validate the original documents presented. The taxpayer should not be advised to return upon the availability of the ONETT OD who processed the application.

13. The ONETT OD shall stamp the word "USED" and indicate the eCAR Number/s in all copies of proof of payment, and the eCAR Number, Date of Issuance and the Name and Signature of Approving Officer at the back of the transfer document [e.g., Deed of Absolute Sale (DOAS), Deed of Donation, etc.]

eCAR Number: ________________ Date Issued: __________
____
Signature of Approving Officer over printed name

The docket shall also be forwarded to the OPV for the affixing of signature on the "USED" stamp on all copies of proof of payment.

14. In case of change in the name of approver/authorized signatory in the eCAR due to transfer/retirement of the original approver, whichever the case maybe, the following procedures shall be done by the ONETT Approver:

    If the **eCAR is not yet printed** – go to the OCS page/screen, edit the application and click "Change Approver" button.

    If the **eCAR is already printed** – go to the eCAR page/screen, click the "Cancel eCAR" button. Then, go to the OCS page/screen, edit the application and click the "Change Approver" button.

    This shall be done using the access of the new Approver/Authorized Signatory of the eCAR, provided that the new Authorized Signatory has already secured access to the eONETT System.

15. Once the eCAR has been signed by ONETT approver, the same shall be turned-over to the OR for release to the claimant. In releasing the eCAR, the OR shall require the claimant to acknowledge receipt in the triplicate copy of the eCAR. The OR shall also provide and urge the eONETT taxpayer to accomplish ONETT CSSF or the Link/ Quick Response (QR) Code.

E. PROCESSING OF ONETT FOR WALK-IN/MANUAL FILERS UNDER THE ONETT TRACKING SYSTEM (OTS) AND ECAR SYSTEM

(See Annex "M" for the Process Flow Chart)

1. The ONETT OD shall perform TIN and CBL Verification procedures in Item No. III.C. of this RMO.

2. Check the documents submitted by the taxpayer:

    a. If the documents are complete, the ONETT OD shall verify whether the taxpayer has a pending compliance transaction in OTS. If such transaction exists, the ONETT OD shall update the transaction. If not, the ONETT OD shall encode transaction details in the ONETT Tracking System (OTS), accomplish appropriate CDR in the system and set status to "CDR COMPLETE". Generate the accomplished CDR and Claim Slip in the OTS.

    b. If the documents are incomplete, the ONETT OD shall also encode the transaction details in the OTS, generate a CDR that indicates the lacking documents which shall be given and acknowledged by the taxpayer and set the status to "PENDING

FOR SUBMISSION OF REQUIREMENTS". The CDR acknowledged by taxpayer shall be forwarded to the OC for safekeeping. In case the taxpayer did not return to submit the complete documents within 30 days, the CDR shall be turned over to the Administrative Section of the concerned R.D.O./ OC of LTS Divisions for immediate disposal following the existing protocols.

3. The CDR and Claim Slip - OCS *(Annex G-1 if the ONETT application is in the OTS, and Annex G-2 for transactions which were not encoded in the OTS)* shall be signed by both the ONETT OD and the taxpayer/authorized representative, with the latter's contact information (email and/or mobile no.) indicated on the BIR Copy of Claim Slip before its release. The photocopies of all documents submitted by the taxpayer shall be stamped "VERIFIED FROM THE ORIGINAL" and signed/initialed over printed name by the ONETT OD.

   Upon application for OCS, the original copies of documents shall be returned to the taxpayer and the photocopies stamped with "VERIFIED FROM THE ORIGINAL" shall be retained to form the ONETT docket.

4. For applications with complete documents, the ONETT OD shall prepare and fill out Routing Slip *(Annex B-1)*. Set status to "FOR COMPUTATION OF TAX DUE" and encode the necessary information. Check the computation and set the status to "REVIEW OCS" to generate OCS (*Annexes F-1 to F-4, F-9*) in the OTS.

   All transactions (except estate tax, part of estate tax, replacement/reissuance & reprinting of eCAR) that can be accommodated in the system shall be encoded in the OTS. In cases where the OTS is down or not accessible – based on the announcement/advisory from the Information Systems Group (ISG) – or when the taxes due are not automatically computed in the OTS, the transactions shall be processed manually.

   Manual application details shall be recorded by the ONETT OD in the Log Sheet – OCS Walk-in/Manual Filers (*Annex E-2*) in excel format. Indicate a control number using the format below in lieu of the OTS-generated control number and issue manually-issued claim slip (*Annex G-2*):

   RDO-MMYY-5 digit sequential number (e.i., 001-0723-00001).

   Manually processed transactions due to system unavailability shall be encoded/updated in the OTS, immediately upon availability. Indicate under the "REMARKS" column of the OCS Log Sheet the "OTS No." which was generated upon creation of an application in OTS.

   For transactions not automatically computed in the OTS, except in the case of estate tax, the ONETT OD shall email the Assessment Performance Monitoring Division (APMD) (apmd_ecar@bir.gov.ph), and await confirmation prior to proceeding with manual processing. The email correspondence shall be attached to the docket.

5. Transmit the application with attached documents to the approving officer in the following order:

   a. Color-coded Top Sheet;
   b. Routing Slip;
   c. OCS;
   d. Duplicate Claim Slip - OCS;
   e. CDR - OCS;
   f. TIN and CBL Verification Slip duly signed by the OD who verified the TIN;

g. Photocopies of the required documents stamped with verified from the original.

6. The ONETT Approver shall sign the OCS after reviewing the documents and set the status to "APPROVED CDR AND OCS" in the OTS.

7. The ONETT OD shall release the approved OCS along with the OTS generated or manually accomplished tax return/s for taxpayer's reference in accomplishing the returns thru the eBIRForms facility to avoid erroneous tax return and information details, and provide CSSF or the Link/ Quick Response (QR) Code to be accomplished by the taxpayer.

   The taxpayer shall be required to provide contact information and acknowledge the receipt in the duplicate copy of the approved OCS. The status in the OTS should be set to "RELEASED OCS", once the same is released to the claimant.

   Applications for OCS that are pending for compliance of taxpayer for more than thirty (30) days and applications with written request for cancellation from taxpayer shall be cancelled in the OTS. Approved OCS unclaimed for over thirty (30) days or those released to taxpayers but failed to submit proof of payment and requirements for eCAR issuance within the same period, shall be turned over to the Administrative Section of the concerned R.D.O./ OC of LTS Divisions along with duplicate copies of documents for immediate disposal following the existing protocols. Resubmission of all documents is required for any subsequent filing.

8. The ONETT OD shall inform the taxpayer on the due dates of tax payment and instruct the same to pay the corresponding tax due, certification fee of P100.00, and documentary stamp of P30.00 per eCAR as indicated in the approved OCS, thru the available payment channels of the BIR.

9. Upon application for eCAR, the ONETT OD shall receive the copies of the duly validated tax returns and proof of payment for tax due/s, certification fee and loose DST, original copy of transfer document, and other required documents. Check the documents submitted by the taxpayer.

   a. If the documents are complete (payment made is equivalent to the amount indicated in OCS and payment is within the prescribed due date), accomplish CDR - eCAR (*Annex D-12*) and set status to "CDR COMPLETE" in the OTS. Generate accomplished CDR and Claim Slip in the OTS.

   b. If the documents are incomplete, generate a CDR - eCAR that indicates the lacking documents and/or re-compute the tax due (e.g. late payment, payments with discrepancy, erroneous return, etc.) and issue another OCS for any tax deficiency/ies. The CDR acknowledged by taxpayer shall be forwarded to the OC to be attached to the docket.

10. Release the CDR for eCAR and Claim Slip - eCAR OTS/Manual *(Annex G-3 if the ONETT application is in the OTS, and Annex G-4 for transactions which were not encoded in the OTS)* after affixing signature by the ONETT OD and taxpayer/ authorized representative and update the OTS status to "ISSUED CLAIM SLIP".

11. The ONETT OD who received the eCAR application shall retrieve the taxpayer's case docket from the OC, attach the required documents along with the proof of payments and CDR for eCAR on top of the OCS, set status to "FOR PAYMENT VERIFICATION" to proceed to the payment verification process, and update the routing slip.

12. The OPV shall verify the ONETT payment, using the procedures provided in Item No. III. F of this RMO. Stamp the word "USED", affix signature on all copies of the proof of payment for tax due and certification fee and update the OTS status to "OCS PAYMENT VERIFIED".

    Stamping of "PAYMENT VERIFIED" shall no longer be done.

13. The OPV shall forward the ONETT docket to the OE for encoding and printing of eCAR in the eCAR System.

14. The OE shall update the status in the OTS to "PROCESSING OF ECAR" to enable the eCAR button. The OE shall encode the necessary details in the eCAR System and print the eCAR after receipt of the ONETT docket from the OPV. The name of the OD who processed the OCS shall be indicated in the eCAR.

    The OE shall encode eCAR Transaction Number, eCAR Number, Accountable Form Number and eCAR Issued Date in the OTS or in the log sheet for manually processed applications. Then, the OE shall click "SAVE eCAR" and update the status to "eCAR FOR SIGNATURE" in the OTS.

15. The OE shall place the printed eCAR on top of the docket, write the eCAR number on the "USED" stamp on the proof of payment, stamp and indicate the necessary details at the back of the transfer document *(refer to III.D.13)*, and forward the ONETT case docket to the ONETT Approver for signature and approval.

16. The ONETT APPROVER shall sign the eCAR and shall set the status to "APPROVED eCAR" in the OTS under the ECAR field.

17. The OR shall release the eCAR and the original copies of other submitted documents which will not be retained by the District/LT Audit Division office and the original copy of the proof of tax payments and certification fee stamped with "USED".

18. Taxpayer shall acknowledge the receipt of eCAR by affixing their signature over printed name in the triplicate copy of eCAR. The status in the OTS shall be set to "RELEASED ECAR", once the same is released to the claimant.

19. The copies of the eCAR shall be distributed as follows:

Original Copy	To be released to taxpayer, for submission to Registry of Deeds/Assessor's Office (for Real Properties); other Office concerned (for Personal Properties)
Duplicate Copy	To be released to the taxpayer (Taxpayer's Copy)
Triplicate Copy	To be retained in the R.D.O./ LT Audit Division for safe keeping/reference
Quadruplicate Copy	To be attached to the docket which will be transmitted to AD/ HREA, ACIR, and eventually to AHRMD/RMD

20. In case the taxpayer failed to claim the approved eCAR within thirty (30) days from the claim date indicated in the Claim Slip – eCAR, the OR shall notify the taxpayer. A copy of the email/mail/proof of notice to taxpayer shall be attached to the docket.

21. The OR shall provide and urge the taxpayer to accomplish the CSSF or the Link/ Quick Response (QR) Code, if the taxpayer prefers to accomplish it online.

22. The OC shall forward the ONETT case dockets (refer to Item No. III.H.2) to the AD/HREA-LTS.

    The following documents shall be retained by the R.D.O./LT Audit Division and shall form one docket to be properly stored for easy retrieval:
    a. eCAR (Triplicate Copy);
    b. DOAS (Photocopy);
    c. Special Power of Attorney (SPA) for individual taxpayer or Secretary's Certificate/Board Resolution for non-individual taxpayer, if there is any (Photocopy); and
    d. Certification from the Philippine Consulate, or Apostille, if the Transfer Document and SPA were executed abroad (Photocopy).

23. For purposes of measuring the performance of the ONETT processors, report from the OTS shall be generated by the OC on a regular basis.

    The OCS Log Sheet in excel format (for transactions not processed in OTS) shall be accomplished by the ONETT OD and shall be stored in desktop computer or laptop provided in the ONETT OD counter. ONETT cases encoded in the OCS Log Sheet without corresponding OTS No. shall be included as part of the performance of the ONETT processors.

    OC shall update the eCAR log sheet in excel format (for transactions not processed in OTS) on a regular basis based on the attached routing slip in the ONETT docket, and retained copies of OCS/eCAR. They shall also maintain copy of the OCS log sheet (for transactions not processed in OTS) and OTS generated reports.

F. VERIFICATION OF ONETT PAYMENT

(See Annex "M" for the Process Flow Chart)

1. The OPV shall verify the completeness and accuracy of the corresponding ONETT payments at the earliest time and **not later than three (3) working days** from receipt of the proof of payment.

   Any of the following may be used as basis in the verification of ONETT payment to establish its validity:
   a. Integrated Tax System (ITS) - CBR or IRIS-CRR facilities;
   b. Batch Control Sheet (BCS) from AABs;
   c. Daily Online Payment Report (refer to OM Nos. 39-2022 and 49-2024);
   d. Photocopies of the electronic Revenue Official Receipt (eROR), if paid through the Revenue Collection Officers (RCOs).

   In the event that the payment is not yet uploaded or cannot be verified thru any of the references enumerated above, the Collection Section/ LT Document Processing and Quality Assurance Division shall validate directly with the concerned AAB or thru the Transmittal List from the Host R.D.O. in cases of out-of-district payments (refer to OM No. 31-2024).

In case the submitted proof of payment is Revenue Official Receipt (ROR), the ONETT payment verifier shall likewise verify if the ROR is not among those disclosed as lost.

2. The OPV shall stamp the word "USED" and affix signature on all copies of the receipt/proof of payment. (*See format below*)

USED

ECAR NO. ______________________

Payment Verified By:

____
Signature over Printed Name / Date

3. After stamping of proof of payment, the OPV shall update the routing slip by affixing his/her initial, indicating the date of receipt and release in the columns provided thereto. Forward the ONETT case docket to the OE for encoding and printing of the eCAR in the eCAR System.

G. PROCESSES TO BE UNDERTAKEN IN THE REPLACEMENT/REISSUANCE & REPRINTING OF eCAR

(See Annex "O" for the Process Flow Chart)

1. Erroneous eCARs or returned by the Registry of Deeds as invalid eCAR shall be replaced, manually issued CARs or those that were not issued through the BIR's eCAR System shall be reissued or revalidated, while lost eCARs shall be reprinted.

   Reissuance for manual CAR on sale of real properties issued by the LT Audit Division shall be processed in the R.D.O. having jurisdiction over the place where the property being transferred is located.

2. The ONETT OD shall check the documents submitted by the taxpayer:

   a. If the documents are complete and for purposes of assigning a control number using the format in Item No. III.E.4, the ONETT OD shall only record the name of transferor and transferee in the Log Sheet – OCS Walk-in/Manual Filers *(Annex E-2),* indicate in the remarks section if the transaction is Reissuance/Reprinting/Replacement. Accomplish appropriate CDR *(Annex D-12).*

   b. If the documents are incomplete, accomplish a CDR that indicates the lacking documents. These applications with incomplete documentary requirements need not be included in the log sheet.

3. The ONETT OD shall release the CDR for Replacement/Reissuance & Reprinting of eCAR together with the claim slip and ask the taxpayer to acknowledge receipt by affixing his/her signature in the CDR.

4. The docket for replacement, reissuance or reprinting of eCAR shall be attached with a top sheet and routing slip filled-out with the necessary fields. **Preparation of OCS is not required in all requests for replacement, reissuance or reprinting of eCAR.**

5. If the eCAR was processed using the eCAR System, the ONETT OD shall forward the docket to OE for encoding of the necessary details in the eCAR System and printing of eCAR. The name of the ONETT OD who checked the completeness of the requirements shall be indicated in the eCAR.

If the eCAR was processed thru the eONETT System, reprinting/replacement of eCAR shall be done by the ONETT OD using the said System.

In case of change of details (e.g. name of Authorized Signatory, name of Revenue Officer, etc.) in the eCAR to be reprinted/replaced/reissued, the originally issued eCAR should be cancelled.

6. The OE shall place the printed eCAR on top of the docket, stamp and indicate the eCAR number, date issued and name of authorized signatory at the back of the transfer document (refer to Item No. III.D.13), and forward the ONETT case docket to the ONETT Approver for signature and approval (refer to III.A.1).

7. The ONETT Approver shall sign the eCAR and forward the docket to the OR for releasing.

8. The OR shall release the eCAR and the original copies of other submitted documents which will not be retained by the District/LT Audit Division office.

9. Taxpayer shall acknowledge the receipt by affixing their signature over printed name in the Triplicate Copy of the eCAR.

10. The OR shall provide and urge the taxpayer to accomplish the ONETT CSSF or the Link/ Quick Response (QR) Code, if the taxpayer prefers to accomplish it online.

11. The new eCAR shall indicate that the same was re-issued/reprinted in replacement of the previous CAR/eCAR No. xxxx, which must be indicated in the remarks portion of the new eCAR.

H. TRANSMITTAL OF ONETT DOCKETS TO THE ASSESSMENT DIVISION/HREA-LTS

1. The case dockets for all eCARs **signed and approved during the month** shall be forwarded to AD/HREA-LTS **not later than the 15th day of the following month. Partial transmittal may also be allowed, provided that all remaining dockets are submitted within the said deadline.**

   The ONETT case dockets to be forwarded to AD/HREA-LTS shall be arranged sequentially, based on eCAR Accountable Form Number, using the Transmittal List of ONETT Dockets (*Annex I-1*).

2. The documents in the ONETT case docket that will be forwarded to AD/HREA-LTS shall be arranged in the following order:

a.	Color-coded Top sheet
b.	Routing Slip
c.	Quadruplicate copy of the eCAR
d.	Claim Slip – eCAR
e.	CDR – eCAR
f.	Proof of Payment – photocopy
g.	Approved OCS
h.	Claim Slip – OCS
i.	OCS – CDR
j.	TIN/CBL Verification Slip duly signed by the RO/GS who verified the TIN
k.	Supporting documents

3. Transmission of dockets to AD/HREA-LTS shall consist of ten (10) dockets per batch. The transmittal list shall be numbered per transaction or per docket and pages must be consecutively numbered (e.g., "page 1 of _"). The Head of Office shall sign only the last page of the transmittal list covering all submitted batches.

   Transactions shall be numbered continuously across transmitted batches (e.g. Batch 1: 1-10, Batch 2: 11-20, Batch 3: 21-30) The soft copy of the transmittal list shall be extracted from the eCAR Log Sheets and shall be submitted to AD/HREA-LTS upon transmittal of the ONETT dockets.

4. Transmittal of the ONETT case dockets to the AD/HREA-LTS shall be done even if the eCAR has not been released to the taxpayer. The copy of the unclaimed/unreleased eCARs and all other pertinent documents ([e.g., eCAR, DOAS/DAS, SPA, etc.) shall be properly stored in the R.D.O./ LT Audit Division for easy retrieval and release to taxpayers/authorized representative.

   eCARs issued or printed through the eONETT System that are due for transmission to AD/HREA-LTS, but remain unclaimed pending taxpayer's presentation of original documents for validation, shall not be forwarded to AD/HREA-LTS.

   Only eCARs issued with complete docket shall be included in the transmittal list.

5. Replacement/re-issued/reprinted eCAR shall also be forwarded by the concerned R.D.O./Audit Division to AHRMD/RMD for safekeeping. The quadruplicate copy of the originally issued eCAR that has already been forwarded to AD/HREA-LTS need not be attached to the docket.

6. The transmittal list shall be signed by the RDO/DC, or ARDO/ADC in the absence of the RDO/DC.

7. Transmitted ONETT cases that are returned by AD/HREA-LTS with findings or discrepancy noted **shall be complied with by the concerned R.D.O./LT Audit Division and transmit the same using Annex "I-3" within ten (10) working days from the date of receipt** from AD/HREA-LTS.

I. PROCESSES TO BE UNDERTAKEN BY AD/HREA & ACIR-LTS

(See revised Annex "P" for the Process Flow Chart)

1. Check the completeness of the ONETT case dockets to be received against the list of dockets indicated in the transmittal and if there are discrepancies, the transmittal will be subject to correction by the concerned R.D.O./LT Audit Division.

2. Record all ONETT dockets using prescribed log sheet (*Annex E-4*).

3. Sort the ONETT dockets with complete attachments for mandatory and selective review.

4. Conduct mandatory review on the following cases, within thirty (30) days of receipt from the R.D.O./LT Audit Division:

   a. Donor's Tax;
   b. Capital Gains Tax on sale of stocks not traded in the Stocks Exchange; and,
   c. Other ONETT transactions involving tax payments of at least P1M per case;

d. Transactions exempted from Final CGT/EWT (e.g. sale of principal residence, community mortgage program, socialized housing, tax-free exchange under Section 40 (C)(2) of the NIRC of 1997, as amended)

Estate Tax transactions remain subject to mandatory review, irrespective of its exclusion from the scope of ISO QMS implementation.

5. Conduct a selective review equivalent to at least 10% of the dockets not covered in the mandatory review.

6. The thirty (30) calendar-day period prescribed for ONETT cases selected for (mandatory and selective) review shall commence from the date of receipt from R.D.O./LT Audit Division up to transmittal to AHRMD/RMD. However, for ONETT cases with review findings and returned to R.D.O. for compliance, the 30-day period shall commence from the date the docket was returned back/re-submitted by the R.D.O. for compliance.

7. Forward ONETT cases which are not selected for mandatory/selective review to AHRMD within fifteen (15) calendar days after receipt from the R.D.O. using the prescribed transmittal list (*Annex I-2*).

8. For ONETT cases selected for review with no findings, the Chief, AD/HREA-LTS shall sign the OCS Review Portion. Prepare the Transmittal List *(Annex I-4)* and forward to RD/ACIR-LTS for Approval.

9. The RD/ACIR-LTS may approve/ disapprove the Transmittal List *(Annex I-4)* of these cases. The same transmittal list shall be used to transmit such cases to AHRMD/ RMD.

10. Prepare a memorandum report for cases with review findings, signed by the Chief, AD /HREA-LTS, and transmit the same using *Annex I-3*, together with the ONETT case dockets, to the concerned R.D.O./ LT Audit Division for compliance.

J. UPLOADING OF QUALITY FORMS/PLANS IN SHAREPOINT/ONEDRIVE

Quality forms in excel format shall be properly reported and uploaded every 15th of the following month in the "ISO Reports" folder thru the SharePoint/OneDrive Folder provided by APMD. Signed copies shall also be uploaded once available.

OFFICE OF THE REGIONAL DIRECTOR/ACIR-LTS	
Annex	**Document Title**
E-4.1	Log Sheet – Assessment Division
E.4.2	Log Sheet – HREA-LTS (Manual Filers)
I-2	Transmittal to Administrative and Human Resource Management Division (AHRMD)
I-3.1	Transmittal to Revenue District Office
I-3.2	Transmittal to Audit Division- LTS
I-4.1	Transmittal to Office of the Regional Director (ORD) and AHRMD
I-4.2	Transmittal to Records Management Division (RMD) [Thru Assistant Commissioner – Large Taxpayers Service (ACIR-LTS)]
W	Review of ONETT Cases by the AD/HREA-LTS
X	Transmittal of Reviewed ONETT Dockets to AHRMD/ RMD

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REVENUE DISTRICT OFFICE/LT AUDIT DIVISION	
Annex	**Document Title**
E-1	Log Sheet – TIN Issuance
E-2	Log Sheet – OCS (Walk-in/Manual Filers)
E-3	Log Sheet – eCAR (Walk-In/Manual Filers)
I-1.1	Transmittal to AD
I-1.2	Transmittal to HREA-LTS
I-2	Transmittal to Administrative and Human Resource Management Division (AHRMD)
R	Issuance of ONETT Computation Sheet
S-1	Issuance of eCAR (Manual thru the eCAR System)
S-2	Issuance of eCAR (Online thru the eONETT System)
T	Transactions Encoded in OTS
U	Validation of ONETT Tax Payment
V	Transmittal of ONETT Dockets to Assessment Division

Submission/Updating of "**Summary of All ONETT Reports**" thru the SharePoint/OneDrive File **shall be discontinued.**

IV. QUALITY PLANS: KEY PERFORMANCE INDICATORS (KPIs)

Please be guided of the following in monitoring and measuring the KPIs:

ANNEX	PROCESS	TARGET	MEASUREMENT AND MONITORING TOOLS	TIME FRAME OF MEASUREMENT
Q	Issuance of TIN to ONETT Taxpayers	80% of the total applications with complete documentary requirements are issued within the day	- Total number of TIN applications and number of TIN issued Based on data recorded in log sheet *(QF-ONETT-04-01-2026)*	Monthly – To be submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)*
R	Approval of OCS	75% of the total applications for OCS are approved within the prescribed processing time from the date of receipt of complete documentary requirements; *(Processing time depends on the classification of the transaction, Item No. III.B.)*	- Total number of OCS applications approved within the prescribed processing time and number of OCS applications received ** Based on reports generated from the ONETT Systems and manual log sheet for transactions, other than Estate and Replacement/Reissuance & Reprinting of eCAR, not encoded in OTS*	Monthly – To be submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)*
	Illustration 1: ***Numerator:*** *Total number of OCS applications approved within the prescribed processing time for the month of February:* ***40*** ***Denominator:*** *Total Number of OCS applications received for the month of February:* *a. Number of transactions based on eONETT and OTS generated report:* ***45*** *b. Number of transactions based on manual log sheet (excluding estate and replaced/reissued/reprinted eCAR):* ***10***			

	c. *Number of manually received transactions previously recorded in manual log sheet and subsequently encoded/updated in the OTS within the month:* ***5*** d. *Number of manually received transactions previously recorded in manual log sheet for the month of January and encoded/updated in the OTS the following month:* ***3*** *(a-d) + (b-c)* *(45-3) + (10-5) =* ***47*** *Sample Computation:* *Timely Approval of OCS for the month of February: 40 / 47 =* ***85%***			
	Customer Satisfaction Survey	Average of at least 80% (Satisfactory) result of Overall SQD	Number of respondents and average rating of the survey result	Monthly – To be submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)*
S-1	Approval of eCAR *(Through the eCAR System)*	75% of the total eCAR applications are approved within 7 working days from the receipt of complete documentary requirements	- Total number of eCAR applications received and number of approved eCAR within 7 working days - Total number of eCAR applications approved within 7 working days and number of eCAR applications received ** Based on report generated from OTS and manual log sheet for transactions other than Estate not encoded in OTS*	Monthly – To be submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)*
	Customer Satisfaction Survey	Average of at least 80% (Satisfactory) result of Overall SQD	Number of respondents and average rating of the survey result	
S-2	Printing of eCAR *(Through the eONETT System)*	75% of the total eCAR applications are printed/issued within 7 working days from the receipt of complete CDR	- Total number of eCAR applications approved within 7 working days and number of eCAR applications received ** Based on report generated from eONETT System*	Monthly – To be submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)*
T	Utilization of the ONETT Tracking System	75% of Manual/walk-in applications received are encoded in OTS *(Includes transactions that can only be processed through the System)*	- Total number of walk-in applications encoded in OTS and number of manual applications received ** Based on report generated from the ONETT Systems and manual log sheet for transactions other than estate transactions, transactions that cannot be computed in OTS with APMD confirmation to process manually, replacement/reissuance/reprinting of eCAR, and transactions affected by system downtime*	Monthly – To be submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)*

<table>
<tr><td></td><td colspan="4">Illustration 1:
Numerator: Total number of walk-in applications encoded in OTS for the month of February:
a. Number of applications based on OTS generated report: <u>85</u>
b. Number of manual applications previously recorded in manual log sheet for the month of January and encoded/updated in the OTS on the month of February: <u>5</u>
a-b
85-5=<u>80</u>

Denominator: Total number of walk-in/manual applications received:
A. Number of applications based on OTS generated report: 85
B. Number of manually processed applications (excluding estate transactions, transactions that cannot be computed in OTS with confirmation from APMD to process manually, replacement/reissuance/reprinting of eCAR, transactions affected by system downtime) as recorded in the manual logsheet: <u>10</u>
a+b
85+10=<u>95</u>

Sample Computation:
<u>Utilization of ONETT Tracking System for the month of February: 80 / 95 =</u> <u>84%</u></td></tr>
<tr><td>U</td><td>Verification of ONETT Tax Payment</td><td>75% of ONETT payments received are verified within 3 working days from the receipt of proof of payment</td><td>- Total number of requests for payment verification and number of payment verified within 3 working days

*Based on reports generated from the ONETT Systems and manual log sheet for transactions other than estate, transactions that cannot be computed in OTS with APMD confirmation to process manually, replacement/ reissuance/reprinting of eCAR, and transactions affected by system downtime</td><td>Monthly – To be submitted on or before the 15th day of the following month (thru OneDrive Folder provided by APMD)</td></tr>
<tr><td>V</td><td>Transmittal of ONETT Dockets to AD/HREA</td><td>80% ONETT dockets with approved eCAR within the month are transmitted not later than the 15th day of the following month</td><td>Total number of ONETT dockets with eCAR approved within the month and number of dockets transmitted to AD/HREA</td><td>Monthly – To be submitted on or before the 15th day of the following month (thru OneDrive Folder provided by APMD)</td></tr>
<tr><td>W</td><td>Review of ONETT Cases by the AD/HREA</td><td>50% of ONETT cases for mandatory and selective review are reviewed and transmitted to AHRMD/RMD within 30 days from receipt of dockets from RDOs/Audit Division</td><td>Total ONETT cases reviewed and transmitted, and number of dockets received

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BY: ADMIN UNIT - 1 TIME: 3:09PM</td><td>Monthly – To be submitted on or before the 15th day of the following month (thru OneDrive Folder provided by APMD)</td></tr>
<tr><td></td><td colspan="4">Illustration 1:
Numerator: Total ONETT Dockets Reviewed within 30 days from 11th day of the month being measured/report month up to the 10th day of the following month

Denominator: Total ONETT Dockets Received from RDO from the 11th day of the previous month to the 10th day of the month being measured/report month.</td></tr>
</table>

	KPI for the Month of JUNE *Includes dockets received from RDOs from May 11 to June 10* *Review and Transmittal to AHRMD Period: June 11 to July 11*			
X	Transmittal of ONETT dockets to AHRMD/RMD	75% of ONETT cases subject to mandatory and selective review are transmitted to AHRMD/ RMD within 30 days from receipt of dockets from RDOs/Audit Division	Total number of ONETT cases subject to mandatory and selective review and number of reviewed cases transmitted to AHRMD/RMD	Monthly – To be submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)* *(Please see Illustrations 1 of Annex V for the computation of KPI)*
		100% of ONETT cases not selected for review are transmitted to AHRMD within 15 days from receipt of dockets from RDOs	Total number of ONETT cases not selected for review and number of such cases transmitted to AHRMD/RMD within 15 days	Monthly – To be submitted on or before the 15th day of the following month *(thru OneDrive Folder provided by APMD)* *(See Illustrations below)*
	Illustration 1: ***Numerator:*** *Total ONETT Dockets Transmitted within 15 days from 11th day of the month being measured/report month up to the 10th day of the following month* ***Denominator:*** *Total ONETT Dockets Received from RDO from the 11th day of the previous month to the 10th day of the month being measured/report month.* ***KPI for the Month of JUNE*** *Includes dockets received from RDOs from May 11 to June 10* *Transmittal period of dockets not selected for review to AHRMD: June 26*			

V. STORAGE AND LABELLING

The RDO/LT Audit Division and AD/HREA-LTS must provide a storage for the safekeeping of ONETT case dockets and must comply with the good housekeeping standards of the ISO 9001:2015. Adopt the following in labelling the documents on file:

COLOR	DOCUMENT DESCRIPTION
Blue	Sale of Real Property
Yellow	Sale of Shares of Stocks
Pink	Donation
Green	Estate

The retention and disposal of ONETT dockets must strictly adhere to the records disposition policies outlined in Revenue Memorandum Circular (RMC) No. 73-2008 and National Archive of the Philippines (NAP) General Circulars No. 1 and 2.

While processes related to estate transactions are excluded from ISO Certification, they will be actively managed and monitored through internal quality oversight mechanism. All concerned offices must label all documents related to said transaction with green, and record such transactions in the log sheets *(Annexes E-2 and E-3)* prescribed in this Order. Extrajudicial Settlement of Estate with Absolute Sale or Donation/Waiver shall be classified and recorded in the estate tax transaction log sheets.

VI. REPEALING CLAUSE

All revenue issuance or pertinent portions thereof inconsistent herewith are hereby modified, amended, suspended, or repealed accordingly.

VII. EFFECTIVITY

This Order shall take effect immediately.

[redacted]

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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