

REVENUE MEMORANDUM ORDER NO. 33-2000 issued August 22, 2000 establishes the policies and procedures in the processing and issuance of Integrated Tax System (ITS)-generated Assessment Notice arising from return information discrepancy, late filing of tax return or nonpayment/underpayment of tax. The Revenue Data Center (RDC) shall be responsible for the generation and printing of the said Assessment Notices based on tax returns filed under the jurisdiction of ITS Revenue District Offices (RDOs). The Assessment Division (AD) of regional offices shall be given appropriate access to ITS to view the encoded information of taxpayers so they can review and evaluate the correctness of Assessment Notices before these are sent to taxpayers. The Regional Director concerned shall be the approving authority in the issuance of Assessment Notice.