

REVENUE MEMORANDUM ORDER NO. 17-2001 issued July 19, 2001 creates new Alphanumeric Tax Codes (ATCs) for marginal income earners and for other income earnings not otherwise classified as compensation or business income or income derived from the practice of profession. The newly-created ATCs for Individual Income Tax are: 1) II040 for earnings derived by marginal income earners; and 2) II041 for other income (not compensation or business income or income from the practice of profession).