

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

April 12, 2002

**REVENUE MEMORANDUM ORDER NO. 7-2002**

**SUBJECT : REVISED OFFICE CODES PURSUANT TO EXECUTIVE ORDER No. 306 WHICH PARTLY AMENDED EXECUTIVE ORDER No. 175**

**TO : ALL INTERNAL REVENUE OFFICIALS AND EMPLOYEES**

**I. OBJECTIVES:**

This Order is issued to:

- A. Prescribe the revised office codes for the National and Regional Offices and Revenue Data Centers in line with the new organizational set-up of the Bureau under Executive Order No. 306 which partly amended Executive Order No. 175.
- B. Provide guidelines on the proper use of the revised office codes.
- C. Identify and pinpoint the origin of and the offices responsible for all internal revenue documents/official papers thereby achieving a more efficient control and monitoring of these documents.

**II. GUIDELINES:**

- A. All internal revenue documents/official papers must indicate the office code of the preparing/originating office.
- B. The office code must be placed at the lower left hand corner (after the signature line) of the official memos/papers.

### III. REVISED OFFICE CODE SYMBOLS :

Hereunder are the revised office codes of the National and Regional Offices and Revenue Data Centers down to division level:

#### A. National Office

<u>Code</u>	<u>Office/Division</u>
A	- Office of the Commissioner
A-1	- Office of the Deputy Commissioner, Operations Group
A-2	- Office of the Deputy Commissioner, Information Systems Group
A-3	- Office of the Deputy Commissioner, Resource Management Group
A-4	- Office of the Deputy Commissioner, Legal and Inspection Group
B	- Policy and Planning Service
B-1	- Planning Division
B-2	- Management Division
B-3	- Statistics Division
B-4	- Corporate Communications Division
C	- Enforcement Service
C-1	- Tax Fraud Division
C-2	- Policy Cases Division
D	- Large Taxpayers Service
D-1	- Large Taxpayers Audit and Investigation Division I
D-2	- Large Taxpayers Audit and Investigation Division II
D-3	- Large Taxpayers Assistance Division I
D-4	- Large Taxpayers Assistance Division II
D-5	- Large Taxpayers Field Operation Division
D-6	- Large Taxpayers Document Processing and Quality Assurance Division
D-7	- Large Taxpayers Collection and Enforcement Division
D-8	- Large Taxpayers Programs Division

- D-9-RR Office Code - Large Taxpayers District Office  
(in ROs w/ identified Large Taxpayers)  
Examples:  
LTDO in RR No. 8-Makati City shall have  
office code D-9-RR 8  
LTDO in RR No. 13 – Cebu City shall have  
office code D-9-RR 13
  
- E - Information Systems Operations Service
- E-1 - Systems Operations Division
- E-2 - Systems Support Division
  
- F - Information Planning and Quality Service
- F-1 - Security Management Division
- F-2 - Quality Assurance Division
- F-3 - Systems Standards and Technology  
Management Division
  
- G - Information Systems Development Service
- G-1 - Systems Development Division
- G-2 - Systems Maintenance and Support Division
  
- H - Taxpayer Assistance Service
- H-1 - Taxpayer Information and Education  
Division
- H-2 - Taxpayer Service Programs and  
Monitoring Division
  
- I - Assessment Service
- I-1 - Assessment Programs Division
- I-2 - Audit Information, Tax Exemption and  
Incentives Division
- I-3 - Asset Valuation Division
  
- J - Collection Service
- J-1 - Collection Programs Division
- J-2 - Withholding Tax Division
- J-3 - Revenue Accounting Division
- J-4 - Collection Enforcement Division
  
- K - Legal Service
- K-1 - Law Division
- K-2 - Appellate Division
- K-3 - Litigation Division
- K-4 - Prosecution Division
- K-5 - International Tax Affairs Division

- L - Inspection Service
- L-1 - Internal Security Division
- L-2 - Internal Audit Division
- L-3 - Personnel Inquiry Division
  
- M - Human Resource Development Service
- M-1 - Personnel Division
- M-2 - Training Management Division
- M-3 - Training Delivery Division
- M-4 - Medical, Dental and Welfare Division
  
- N - Financial and Administrative Service
- N-1 - Budget Division
- N-2 - General Services Division
- N-3 - Accounting Division
- N-4 - Procurement Division
- N-5 - Accountable Forms Division
- N-6 - Records Management Division

**B. Regional/District Offices**

The Revenue Regional/District Offices shall use the corresponding office number assigned per Revenue Administrative Order No. 5-93.

The Regional Division Codes shall be the combination of the Revenue Regional Office Code and the following:

- 1 - Assessment Division
- 2 - Collection Division
- 3 - Legal Division
- 4 - Finance Division
- 5 - Administrative Division
- 6 - Special Investigation Division

Examples: RR Baguio City shall have office code RR 1  
 RR Baguio City, Collection Division shall have office code RR 1-2  
 RDO Valenzuela shall have office code RDO 24

**C. Revenue Data Centers**

The Revenue Data Center shall use the combination of its office abbreviation (RDC) and number for the following:

- RDC 1 - Manila
- RDC 2 - Quezon City
- RDC 3 - Makati
- RDC 4 - Visayas
- RDC 5 - ISOS Data Center

The office codes of the Revenue Data Center divisions shall be the combination of the Revenue Data Center Code and the following:

- 1 - Facilities Management Division
- 2 - Computer Operations, Network and Engineering Division

Examples: Revenue Data Center Makati shall have the office code RDC 3. Facilities Management Division of Revenue Data Center Visayas shall have the office code RDC 4 - 1.

**IV. REPEALING CLAUSE :**

This Order supersedes Revenue Memorandum Order No. 31-2000 dated August 11, 2000 and all other issuances or portions thereof inconsistent with this Order.

**V. EFFECTIVITY :**

This Order takes effect immediately.

(Original Signed)  
**RENÉ G. BAÑEZ**  
Commissioner of Internal Revenue