

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

April 11, 2002

**REVENUE MEMORANDUM ORDER NO. 9-2002**

**SUBJECT: Renaming of Alphanumeric Tax Codes (ATC) of Revenue Sources for Proper Classification of Taxes**

**TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned**

**I. Objective:**

To facilitate proper identification and monitoring of Withholding Tax collections based on BIR Form 1601E (Monthly Remittance Return of Creditable Income Tax Withheld - Expanded) and for Integrated Tax System (ITS) purposes, the following ATC is hereby renamed:

<b>KIND OF TAXES</b>	<b>ISSUANCE/LEGAL/BASIS REASONS</b>	<b>ATC From To (RMO No. 14-99)</b>
<b>Renaming of ATC for Taxes on Net Income and Profit:</b>		
<b>Creditable withholding tax on payments to medical practitioners through a duly registered general professional partnerships for the practice of medial profession subject to 10%</b>	Section 2.57.2(I) of RR2-98 as amended by RR 12-98, RR 3-99, RR 6-2001 and RR 12-2001.	WC 141 WI 141

**II. Repealing Clause:**

This Revenue Memorandum Order revises portions of all other issuances inconsistent herewith.

**III. Effectivity:**

This Revenue Memorandum Order shall take effect immediately.

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