ONE-TIME TRANSACTION (ONETT) PROCESS FLOWCHART
ESTATE W/ OTHER TAX LIABILITIES

C

Assessment Div.

Prepares PAN/FAN and forwards to Regional Dir. for approval

Regional Director

Reviews/ approves/signs PAN/FAN

Regional Director

Forwards docket to Assessment Division

Assessment Div.

Records & sends PAN/FAN to Administrative Div. for mailing

Administrative Div.

Mails PAN/FAN to concerned TP

TP protested? — NO / YES

Assessment Div.

Forwards to RDO for collection enforcement

Note: Follow existing collection enforcement procedures

Assessment Div.

Evaluates if factual/legal issue

factual issue? — NO / YES

Legal Division

Resolves legal issue

Legal Division

Forwards report w/ docket to Assessment Div.

ROWC

Verifies factual issue

ROWC

Forwards report w/ docket to Assessment Div.

Assessment Div.

Evaluates/ Resolves issue

with payment? — NO / YES

Assessment Div.

Forwards docket to Regional Director for appropriate action/approval

D

Assessment Div.

Prepares BIR Form 0605 for approval of RD

Regional Director

Approves BIR Form 0605

Assessment Div.

Requires TP to pay thru AAB/RCO/ DMT

Assessment Div.

Secures copy of TPs proof of payment to be attached to docket