ONE-TIME TRANSACTION (ONETT) PROCESS FLOWCHART

B →

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

NO →

Assessment Div.

Forwards to RDO for collection enforcement

Note: Follow existing collection enforcement procedures

YES →

Assessment Div.

Evaluates if factual/legal issue

←

factual issue? — NO / YES

NO →

Legal Division

Resolves legal issue

→

Legal Division

Forwards report w/ docket to Assessment Div.

YES →

ROWC

Verifies factual issue

←

ROWC

Forwards report w/ docket to Assessment Div.

→

Assessment Div.

Evaluates/ Resolves issue

→

with payment? — NO / YES

NO →

Assessment Div.

Forwards docket to Regional Director for appropriate action/approval

→ **C**

YES ↓

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