

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

November 11, 2003

**REVENUE MEMORANDUM ORDER NO. 36-2003**

**SUBJECT:      Creation of Alphanumeric Tax Codes (ATC) per BIR Form No. 0611-A**

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

**I. Objective :**

To facilitate proper identification and monitoring of tax collections based on BIR Form No. 0611-A (Under Third Party Information Program) and for Integrated Tax System (ITS) purposes, the following ATCs are hereby created:

KIND OF TAXES	ISSUANCE/ LEGAL BASIS/ REASONS	ATC
<b>Miscellaneous Taxes/Other Revenue Sources</b> <b>Third Party Information Program</b>	<b>BIR Form No. 0611-A</b>	
1. Income Tax		MC250
2. Value-Added Tax		MC251
3. Excise-Ad Valorem		MC252
4. Excise-Specific		MC253
5. Withholding Tax - Compensation		MC254
6. Withholding Tax – Expanded		MC255
7. Withholding Tax – Final		MC256
8. Withholding Tax – Banks and Other Financial Institution		MC257
9. Withholding Tax – Fringe Benefits		MC258
10. Withholding Tax – PT on Winnings and Prizes		MC259
11. Withholding Tax – Others (One-time transaction not subject to capital gains tax) [Sale/transfer or exchange of real properties other than capital assets]		MC260
12. Withholding Tax – VAT and Other Percentage Taxes		MC261
13. Capital Gains Tax – Real Property (Sales, Exchange or Other Disposition of Real Property Classified as Capital Asset)		MC262
14. Capital Gains Tax – Stocks (Sales, Exchange or Other Disposition of Shares of Stock)		MC263

KIND OF TAXES	ISSUANCE/ LEGAL BASIS/ REASONS	ATC
15. Improperly Accumulated Earnings Tax 16. Percentage Tax – Quarterly 17. Percentage Tax – Monthly 18. Percentage Tax – Stock (IPO) 19. Percentage Tax – Stocks 20. Estate Tax 21. Donor’s Tax 22. Documentary Stamp Tax 23. Tax under Special Laws 24. Accrued Penalties		MC264 MC265 MC266 MC267 MC268 MC269 MC270 MC271 MC272 MC273

**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)  
**GUILLERMO L. PARAYNO, Jr.**  
Commissioner of Internal Revenue