

REVENUE MEMORANDUM ORDER NO. 6-2022 issued on January 14, 2022 prescribes the guidelines and procedures on the creation, modification and dropping of Alphanumeric Tax Code (ATC).

The following policies and procedures shall be observed in the creation, modification and/or dropping of ATCs:

- a. The concerned office shall officially communicate its request for the creation, modification and/or dropping of ATC(s) to the Assistant Commissioner (ACIR), Client Support Service (CSS), Attention: The Chief, Taxpayers Service Programs and Monitoring Division, together with the appropriate supporting documents, to effect the creation/changes on the corresponding BIR Forms.
- b. The type of request shall be presented using the prescribed format:

Creation of ATC

ATC	DESCRIPTION	TAX RATE	LEGAL BASIS	BIR FORM No.

Modification of ATC

EXISTING (per ATC Handbook)					MODIFIED/ NEW
ATC	DESCRIPTION	TAX RATE	BIR FORM NO.	LEGAL BASIS	TAX RATE

Dropping of ATC

ATC	DESCRIPTION	TAX RATE	LEGAL BASIS	BIR FORM No.

The CSS shall then endorse the said request to the ACIR, Planning and Management Service, Attention: The Chief, Research and Statistics Division (RSD), for appropriate action. The RSD shall prepare the required Revenue Memorandum Order for approval of the Commissioner of Internal Revenue.