REVENUE MEMORANDUM ORDER NO. 17-2004

SUBJECT : Creation of Alphanumeric Tax Code (ATC) for Payment of Penalties under Taxpayer Compliance Verification

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

I. Objective :

To facilitate the proper identification and monitoring of collection of penalties from Tax Compliance Verification Drive (TCVD) pursuant to Revenue Memorandum Order No. 31-2003 and for Integrated Tax System (ITS) purposes, the following ATC is hereby created:

<table>
<thead>
<tr>
<th>NATURE OF PAYMENT</th>
<th>ISSUANCE/ LEGAL BASIS/ REASONS</th>
<th>ATC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Penalties for Violation of Registration and Invoicing</td>
<td>Revenue Memorandum Order No. 1-90</td>
<td>FP 200</td>
</tr>
<tr>
<td>Requirement</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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