REVENUE MEMORANDUM ORDER NO. 1-2004 issued on January 22, 2004 prescribes the policies, guidelines and procedures in the cancellation/transfer of registration data or effecting an end date on the tax and/or form types of taxpayers under the jurisdiction of the Large Taxpayers Service (LTS) that have ceased/closed operations, dissolved due to merger/consolidations or those that can no longer be located/contacted.

All reports/dockets of the stop-filer cases of said taxpayers who have not filed any formal notice of cessation/closure/merger/consolidation shall be forwarded by the Large Taxpayers Collection and Enforcement Division (LTCED)/Large Taxpayers District Office (LTDO)-Collection Section to the Chief, Large Taxpayers Audit and Investigation Division (LTAID) I/LTAID II/LTDO-Assessment Section for further verification/investigation. The report/docket of each case must contain the necessary supporting documents specified in the Order.

All letters of notice of cessation/closure/merger/consolidation of taxpayers registered with the LTS shall be filed at Large Taxpayers Assistance Division (LTAD) I or LTAD II.

The registration of taxpayers with outstanding delinquent accounts or with ongoing audit/investigation shall not be cancelled and only an end date will be effected on their registered form types. The end-date of tax type of taxpayer shall only be done after thorough audit and investigation made by LTAID II and is cleared of all tax liabilities for that particular tax type.

Merger/consolidation by a Large Taxpayer with a Non-Large Taxpayer, with the latter as the surviving corporation, shall be automatically classified as Large Taxpayer.