REVENUE MEMORANDUM ORDER NO. 10-2010 issued on February 2, 2010 prescribes the policies and guidelines for the monitoring, processing and maintenance of a database of Estate Tax cases relative to Project Rest in Peace (R.I.P.).

Project R.I.P. is being implemented to tap the large potential of increasing the number of Estate Tax returns filed and the Estate Taxes collected.

All Revenue District Offices shall conduct a proactive and close monitoring of potential Estate Tax cases by establishing linkages with and/or accessing or securing the records of the following:

a. Civil Registers  
b. Hospitals  
c. Memorial Parks  
d. Cemeteries  
e. Funeral Parlors  
f. Crematoriums  
g. Judicial Clerks of courts  
h. Obituaries  
i. Life Insurance companies and other financial institutions

The Access to Records form/letter prescribed in RMO No. 7-2010 shall be used for requesting for information from the above mentioned entities. The following information shall be required:

a. Name of decedent  
b. Address of decedent  
c. Date of death  
d. Status of decedent (i.e., Married, single, with children, etc.)  
e. Name of relative(s)/contact person(s)  
f. Address of relative(s)/contact person(s)

All information gathered shall be submitted to the Chief, Audit Information, Tax Exemption and Incentives Division (AITEID) for centralized data warehousing and other processing procedures.

The Revenue District Officer (RDO) shall send a Notification Letter to the relative/contact person/residence of the decedent who has been ascertained as a resident or registered taxpayer of the Revenue District Office. All other cases/information gathered on the decedents who are NOT residents or registered taxpayers of the Revenue District Office shall be sent to the Chief, AITEID. The Chief, AITEID shall ascertain which Revenue District Office has jurisdiction over these cases and transmit the same to these RDOs.

The Notification Letter shall advise and remind the relative/administrator of the decedent of the requirements and the due dates for filing of notice of death, the Estate Tax return and the payment of the Estate Taxes. If the relative/contact person of the decedent fails to file the Estate Tax return and pay the Estate Tax on the due date, the RDO shall undertake the necessary action to determine the estate tax obligation of the deceased/decedent and to protect the interest of the BIR.

The National Investigation Division shall be responsible for tracking the obituaries in the newspapers of general circulation.