REVENUE MEMORANDUM ORDER NO. 43-2010 issued on May 4, 2010 prescribes the guidelines and procedures in the preparation of documents by all BIR offices, whether for internal or external purposes.

The author or source of the document shall indicate his/her initials, together with the office code, on the lower left hand portion of all the copies of the document using a font smaller than the text of the document. The duplicate copy (and triplicate copy, if needed) of the document shall have a column for the indication of the initials of all the officials that shall be involved in the review of the document.

The document shall only be dated when it has been approved for release or issuance. The office which will release or issue the document shall be responsible for imprinting (or stamping) the date of release/issuance.

The Records Division, which is responsible for the numbering, dating and filing of all revenue issuances, shall be furnished an electronic copy of the document, together with the original copy, except for Revenue Special Orders, where submission of the electronic copy is not mandatory.

The Records Division shall be responsible for submitting document/s to the Law Center of the University of the Philippines, in compliance with the requirement for said document/s to be effective. The Chief, Records Division shall regularly consult with the Assistant Commissioner, Legal Service which document/s shall be covered by this required submission to the Law Center. Submission to the Law Center should be made not later than three (3) days from the date of the document.