REVENUE MEMORANDUM ORDER NO. 86-2010 issued on December 9, 2010 prescribes the revised guidelines and procedures in the publication of top individual and top corporate taxpayers.

The Revenue District Officers (RDOs) shall publish a list of their top 300 individual income taxpayers (TPs) on or before June 30 of each year, and a list of their top 150 corporate income TPs on or before November 30 of each year. The lists shall be based on the Income Tax due of the TPs from the preceding taxable year.

The RDOs shall submit to the Information Systems Operations Service (ISOS) the said lists not later than May 31, for top individual TPs and not later than October 31, for top corporations. After consolidation and validation of the RDO lists, ISOS shall generate the top 2,000 individual TPs nationwide from which the top 500 TPs shall be published in the BIR website not later than September 30 of each year. Likewise, the top 1,000 corporate TPs nationwide shall be generated, from which the top 500 corporations shall be published not later than December 31 of each year.

The Assistant Revenue District Officer shall be designated as the Project Head for this activity. As head, he/she shall see to it that the baseline list of top TPs are closely monitored during tax filing deadlines to avoid loss or missing returns and achieve timely retrieval of out-of-district returns. He/she shall also be responsible in updating said lists, if needed, and shall strictly monitor the quality of data encoded in the Integrated Tax System.