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*Technical Report*

# **A Final Report on “Designing a More Effective Tax Compliance and Verification Drive” (TCVD)**

**by Dennis Beng Hui, Jazmin Chong, Therese Seares, Solomon See, and Charles Segubre**

**Prepared for**

**Commissioner Jose Mario C. Buñag  
Bureau of Internal Revenue  
Department of Finance  
Republic of the Philippines**

**Submitted for review to**

**USAID/Philippines OEDG**

**May 16, 2007**



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# Preface

This report is the result of technical assistance provided by the Economic Modernization through Efficient Reforms and Governance Enhancement (EMERGE) Activity, under contract with the CARANA Corporation, Nathan Associates Inc. and The Peoples Group (TRG) to the United States Agency for International Development, Manila, Philippines (USAID/Philippines) (Contract No. AFP-I-00-00-03-00020-00 Delivery Order 800). The EMERGE Activity is intended to contribute towards the Government of the Republic of the Philippines (GRP) Medium Term Philippine Development Plan (MTPDP) and USAID/Philippines' Strategic Objective 2, "Investment Climate Less Constrained by Corruption and Poor Governance." The purpose of the activity is to provide technical assistance to support economic policy reforms that will cause sustainable economic growth and enhance the competitiveness of the Philippine economy by augmenting the efforts of Philippine pro-reform partners and stakeholders.

Commissioner Jose Mario C. Buñag, Bureau of Internal Revenue (BIR), by letters dated September 8, 2005, and March 28, 2006, requested EMERGE technical assistance to design a more effective Tax Compliance and Verification Drive (TCVD). The technical assistance was expected to improve taxpayer compliance and boost tax collection through an enhanced tax mapping process and use of the Mobile Revenue Officer system (MROS). The selected vendor, the Department of Industrial Engineering of De La Salle University (DLSU), analyzed the existing TCVD system of the BIR and developed an improved design to maximize benefits from the MROS. It also recommended improvements to Revenue Memorandum Orders (RMOs) 31-2003 and 9-2006.

Upon USAID approval, EMERGE contracted a team of experts from DLSU, composed of Mr. Dennis Beng Hui (team leader), Jazmin Chong, Therese Seares, Solomon See, and Charles Segubre, to undertake this task, the results of which are reported here.

The views expressed and opinions contained in this publication are those of the authors and are not necessarily those of USAID, the GRP, DLSU, EMERGE or the latter's parent organizations.

A Final Report on “Designing a More Effective  
Tax Compliance and Verification Drive”  
(TCVD)

By

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May 16, 2007

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- Appendix 7: Draft Revenue Memorandum Order for eTCVD**

## **I. Introduction**

The Tax Compliance and Verification Drive (TCVD) or commonly referred to as Tax Mapping is one of the major activities of the Bureau of Internal Revenue in educating and ensuring that business establishments continue to comply with existing revenue regulations that would help promote proper reporting of revenues resulting to correct payment of taxes to the government.

The TCVD process is conducted manually by Revenue Officers who visit business establishments under their Revenue District Office through a formal notice coming from their Regional Director. These Tax Mapping activities, or TCVD, require the revenue officers to conduct visual inspection of the establishment, record business information, confirm whether the establishment is a registered taxpayer. These tax mapped establishments are being reported by the revenue officers to the District Officers up to the National Office.

An improved TCVD process was made by incorporating the feedback from the Revenue Officers from various Revenue District Offices, Representatives from the BIR-Operations Group, Representatives from the BIR-Information Systems Group, and Representatives from the Business Establishments through a series of Focus Group Discussions.

## **II. The New TCVD System**

The eTCVD (Enhanced TCVD) system is composed of the following:

- Mobile Application running on JAVA
- Web Portal Application for Desktop

These two components provide the flexibility of conducting TCVD through the mobile phone or through a manual process where results are ultimately tagged into the system using any desktop with internet access.

In addition, the web portal application also provides the revenue officers, revenue district officers, regional directors, and the national office direct access to real time reports on the performances of the tax mapping activity.

The Key Performance Indicators (KPI) of the TCVD as indicated in the current and revised RMO are not reflected in the reports generated by the system

### *Mobile Application*

The mobile application for the conduct of the TCVD was developed using the JAVA language that would make use of current GPRS technology that exist in almost all mobile phones. The mobile application can communicate directly to the BIR database that holds the critical information regarding the establishment which the revenue officers can validate in the actual business premise.

Revenue Officers will make use of these mobile phones to tag the necessary information related to tax compliance found during the conduct of a tax mapping activity for a specified establishment. The mobile automatically computes the corresponding penalties of an establishment and is captured in the BIR server in the National Office.

#### *Web Portal*

The major feature of the web portal is that it shows the same information access by the revenue officers using their mobile phones. This means that users will not be confused in terms of familiarity and type of information being processed during TCVD whether it is done live (using the mobile phone) or off-line (using the manual process).

Where as Revenue Officers used to fill up accomplishment reports on their tax mapping activities, the new TCVD system has a web portal that the BIR-National Office can access anytime which provides real time reporting of the accomplishments by Revenue Officers, by District, and by Region.

This real time reporting eliminates the need for the revenue officers to spend additional time to prepare their accomplishment reports on their tax mapping activities and at the same time provides a more transparent way of capturing and tracking the performance of these revenue officers.

### **III. Application Development**

In order to ensure that the development of application meets with the standards set by BIR, a series of reviews and approvals involving the Functional Specification Requirements (FSR) and Technical Specification Requirements (TSR).

The FSR was reviewed and evaluated by the Taxpayers Service Program Monitoring Division (TSPMD) under the Operations Group and by the Information Systems Development and Quality Service under the Information Systems Group (ISG). Appendix 1 shows the approved signed document for the FSR and Appendix 2 shows the approved FSR document.

The TSR for the mobile and web applications were made to undergo a series of user acceptance test being managed by the Quality Assurance Division (QAD) under the ISG. Appendix 3 shows the product acceptance document for the mobile and web application and Appendix 4 shows the Technical Specification Requirements document.

#### **IV. Transfer of Technology**

To ensure the proper transfer of technology to the Bureau of Internal Revenue, a series of training events were scheduled to allow BIR personnel both from the technical and business aspect of the TCVD to understand and able to make use of the new TCVD system. The detailed User Guide for the mobile TCVD and eTCVD Portal which was used as a basis for the training program can be seen in Appendix 5.

These trainings consisted of a Management Briefing with Deputy Commissioners and Regional Directors, Business Training for Revenue District Officers and Operations People from the BIR National Office, Technical Training for personnel from the Information Systems Group, and Two Training Sessions with Revenue Officers for Revenue Region 8 (Makati Area). A summary report of the various training events related to the transfer of the eTCVD system to the operations and technical personnel of BIR is shown in Appendix 6.

Finally, in order to help BIR in implementing the proposed eTCVD system, a draft Revenue Memorandum Order was made to help accelerate the release of the eTCVD into actual operations. A copy of the draft RMO is seen in Appendix 7.

## **Appendix 1: Letter of Conformance for Functional Specification Requirements**

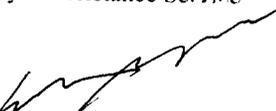
# Conformance

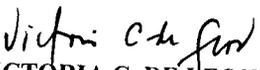
We, the undersigned, conform to the system requirements for the Tax Compliance Verification Drive (TCVD) as delivered by the De La Salle University (DLSU) Team which shall be incorporated in the design and development of the said application system.

This document contains:

- Section 1** – System Overview
  - 1.1 Project Description
  - 1.2 Process Flow
  - 1.3 Key Performance Indicators
- Section 2** – Input Forms
  - 2.1 Forms Layouts and Definitions
- Section 3** – System Architecture
- Section 4** – Screens
  - 4.1 – Mobile
  - 4.2 – Web
- Section 5** - Reports

  
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Head Revenue Executive Assistant  
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Head Revenue Executive Assistant  
Information Systems Operations Service  
Date

## **Appendix 2: Functional Specification Requirements**

# **FUNCTIONAL SPECIFICATION REQUIREMENTS**

For Enhanced TCVD Process and Applications

Created by  
De La Salle University-Manila  
College of Computer Studies  
College of Engineering

May 2, 2007

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## **1 SYSTEM OVERVIEW**

### **1.1. PROJECT DESCRIPTION**

As support to BIR's Tax Compliance Verification Drive (TCVD), a project was launched to aid in the efforts on enhancing compliance and boosting collection by improving its current process and at the same time developing an automated system which is convenient and practical.

#### **1.1.1. BACKGROUND OF THE PROJECT**

This project responds to a request made by Commissioner of Internal Revenue Jose Mario Buñag to EMERGE for technical assistance to design a more effective tax compliance and verification drive capability of the BIR. This work falls under the umbrella Task 1.1.1.7 of EMERGE 2006 Work Plan.

While the BIR is the top tax collector of the Philippine government, responsible for 80 percent of its tax income, it is nonetheless generally accepted its collection falls short of potential tax income. For instance, the government estimates that the value added tax leakage is about P41.6 billion<sup>1</sup>. The BIR attributes the leakage to (i) exorbitant claims/fraudulent applications of input tax credits, (ii) under-declaration of sales, and (iii) non-issuance of official receipts/issuance of unofficial receipts.

#### ***Tax Compliance Verification Drive***

Poor taxpayer compliance is among the factors that have hindered collection. In its effort to enhance compliance and boost collection, the BIR has launched the Tax Compliance Verification Drive (TCVD). TCVD also referred to as tax mapping, which aims to expand the tax base and enhance tax compliance entails the fielding of revenue officers to check on the tax compliance of business establishments nationwide. Since the implementation of the TCVD in 2003, the BIR had detected tax delinquency of over 60,000 firms.

After its successful launch of TCVD, the BIR introduced the use of "mobile technology" or the Mobile Revenue Officer System (MROS) in 2004. With MROS, Revenue Officers (ROs) are able to access the Bureau's database and perform on-the-spot verification of taxpayers' compliance with the registration requirements, validation of taxpayer's TIN information, authentication of receipts/invoices being issued, and validation of cash register machine registration. The findings onsite by the RO can then be recorded in the mobile device (Blackberry) and reported immediately to the National Office.

Notwithstanding these accomplishments, the BIR has determined that the present design of MROS requires improvement particularly to maximize its benefit from the mobile technology for TCVD. It also needs to improve its

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<sup>1</sup> Estimate for the period 1998-2002.

revenue regulation on the tax mapping process. RMO 31-2003 defines two stages of tax mapping and the responsibilities of the ROs particularly in the second phase of TCVD. Stage I, which may be assisted by civic and cause oriented groups in the locality where tax mapping is done, is about conducting a Tax Information and Compliance Phase and is done two weeks before the actual visit. The BIR sends a reminder letter described in Section III-1 of RMO 31-2003, which shall be the main material for the tax information drive. Stage II is the Verification and Enforcement Phase. The RMO on tax mapping needs to be improved to enable the desired improvement of the MROS. At the same, the BIR may issue a taxpayer bill of rights in the context of TCVD, as it had in the context of a tax audit.

Towards these reforms, former BIR Commissioner Guillermo Parayno and the Foundation for Revenue Enhancement (FReE) President, Ernest Leung, met with officials of the De La Salle University (DLSU) in April 2005 to seek their assistance for a project to enhance the tax mapping process and use of MROS.

The Project would have three phases:

- **Phase 1.** Defining the service requirements for the TCVD process
- **Phase 2.** Designing the enhanced TCVD process for effective use of MROS, and
- **Phase 3.** Developing and implementing the enhanced MROS.

DLSU responded favorably to the request and, in June 2005, committed faculty members from the College of Computer Studies and the Department of Industrial Engineering of the College of Engineering. The DLSU team is lead by the Dean of Computer Studies Dr. Caslon Chua, Chair, Department of Industrial Engineering, Dennis Beng Hui, and DLSU Professor, Jazmin Chong.

Former Commissioner Parayno and FReE officials met with the officers of the Alfredo Yuchengco (AY) Foundation and secured assistance for the project. The AY Foundation gave BIR a financial grant of Php200,000, an amount which could only defray part of the phase 1 project activities that initially identified some of the areas for improving the tax mapping process and use of MROS.

### ***EMERGE Assistance***

On August 16, 2005, BIR Commissioner Jose Mario Buñag, BIR Deputy Commissioner-ISG Lilia Guillermo, and HREA Victoria de Leon met with EMERGE fiscal team and the DLSU faculty members who were initially involved in the project. Having been briefed of the status and requirement of the project, the new BIR Commissioner Buñag sought EMERGE assistance to complete all three phases of the TCVD process and MROS improvement project.

**Objectives:**

The specific objectives of the project are:

- To produce high-level process maps of the actual and enhanced TCVD process;
- To define the functional requirements of MROS and develop the enhanced system;
- To draft the taxpayer's rights during a tax mapping activity;
- To specify the required improvements of RMO 31-2003 and RMO 9-2006, and to institutionalize the reforms in the tax mapping process.

By improving the TCVD process and the use of MROS, more non tax compliant economic activities are entered in the taxpayer database thereby widening the tax base and generating revenues, taxpayer compliance is improved as more taxpayers become aware of BIR requirements, performance of ROs is improved as the system tracks "tax mapping" activities, and taxpayers become more satisfied with the actual tax mapping conduct and practices. Because of these, additional tax revenues in each of the nineteen regions of the BIR are expected.

***Scope of the Project***

- DLSU team shall deliver on or before February 15, 2006 the deliverables indicated below under the Section on *Reports/Deliverables*.
- DLSU team shall work with the BIR/ISG and/or BIR/ Operations Group (OG) in the context of this work.
- DLSU team shall submit to EMERGE and BIR weekly and monthly reports on the progress of its work in the duration of this contract to be delivered on a weekly/monthly basis.

***Reporting Procedures and Other Conditions:***

The government counterpart and client of this technical assistance task is Commissioner of Internal Revenue Jose Mario Buñag.

A project team consisting of DLSU-Manila and the project managers assigned by BIR, namely: the Assistant Commissioner for Taxpayer Assistance Service, Head Revenue Executive Assistant for Information Systems Development Service and the Head Revenue Executive Assistant for Information Systems Operations Service shall be formed. The project team headed by Mr. Dennis Beng-Hui shall report to the BIR Deputy Commissioner for Information Systems Group (ISG) and the Deputy Commissioner for Operations Group (OG).

This technical assistance task will be managed by Dr. Romulo Miral, Jr., Fiscal Team Leader and Ramon L. Clarete, EMERGE Technical Director. At the

contractual level, this task shall be supervised by Ms. Cecille Robles who is the Grants/SAF Administrator of EMERGE.

DLSU team will work at their DLSU premises except on activities requiring direct access to BIR servers i.e. UAT etc. The BIR will extend to the DLSU its application and software licenses, which are necessary in the implementation of the project. .

The BIR/ISG will also provide any hardware that may be needed in carrying out this task.

***Reports/Deliverables:***

For purposes of project progress monitoring and billing requirements, the project's deliverables will be grouped into three batches:

- ***Batch A***, consisting of the following items:
  - Analysis and full documentation of the present TCVD process with high level process maps;
  - Review of the enabling revenue memorandum orders and related issuances for the TCVD process;
  - Documentation of the vulnerability of the process to corruption and incidence of abuse by revenue officers;
  - Enhancements of the TCVD process, system requirements as well as from the design elements and process requirements;
  - Development of new high level process maps reflecting the proposed improvements;
  - Specification of key performance indicators for the enhanced TCVD process, and design of the reporting system;
  - Proposed storyboard of the enhanced MROS, a requirement before the application is developed;
  - Proposed improvements of RMO 31-2003 and RMO 9-2006;
  - Proposed list of taxpayer's rights in a tax mapping event.

DLSU-Manila shall use High Level Process Mapping (HLPM), Quality Function Deployment (QFD) and Failure Mode and Effects Analysis (FMEA) in defining and establishing system requirements.

<b>Tool</b>	<b>Function</b>
HLPM	To diagram and define the general process steps involved in the TCVD
QFD	To transform the user needs into system requirements and specifications.
FMEA	To identify potential failures of the system, assess these failures and mitigate them

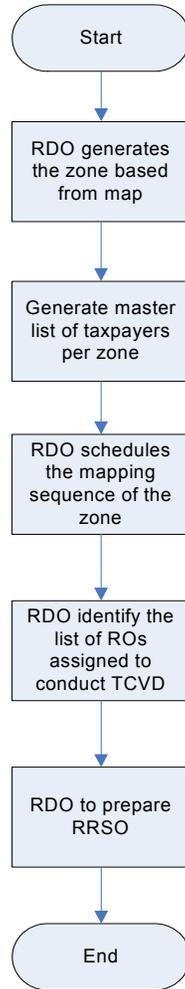
- **Batch B**, consisting of the following items:
  - Enhanced MROS application including full documentation of the application to be delivered to the BIR/ISG for its sole use
  - Report containing any information generated in the process of developing, testing, validating, implementing and monitoring the application
  - Completion report for three training events (technical and business) on the enhanced MROS covering sixty BIR staff.
  
- **Batch C**:
  - Upon the acceptance by the BIR/ISG, the DLSU shall submit a final report summarizing its work and accomplishment.

## **1.2. PROCESS FLOWS**

The process of Tax Compliance Verification Drive (TCVD) is divided into four major phases for ease of implementation. Each phase will be explained further with the use of diagrams.

### **1.2.1. STRATEGIC PLANNING PHASE**

This phase will be done once a year in preparation for all tax mapping activities for the duration of the year. The process flow is shown in Figure 1 and the detailed explanation is presented in Table 1.



**Figure 1**  
**Process Flow of Strategic Planning Phase**

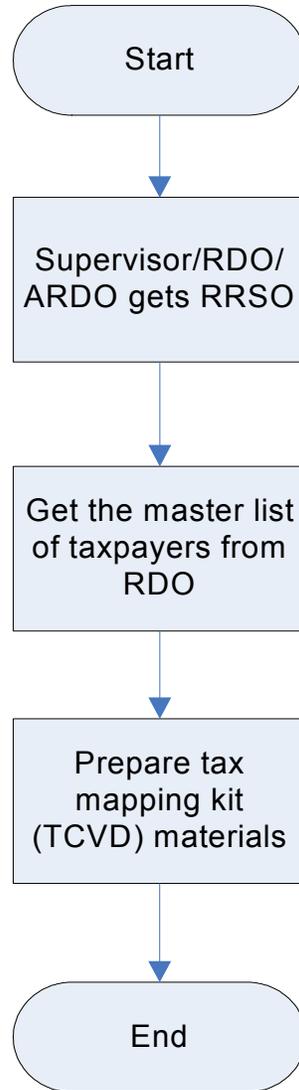
**Table 1**  
**Process Description of Strategic Planning Phase**

<p>① STRATEGIC PLANNING</p>	<p>DETAILS/NOTES</p>
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> <p>RDO generates the zone based from map</p> </div>	<ul style="list-style-type: none"> <li>▪ All zones should be covered in a year.</li> <li>▪ Sizes of the zones should be physically convenient to cover in a tax mapping activity.</li> <li>▪ Maximum allocation of 20 zones per area.</li> <li>▪ Should be forwarded to Operations Group (Taxpayer Assistance Service thru Taxpayer Service Programs Monitoring Division) which would then be forwarded to ISG.</li> </ul>

<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">                 Generate master list of taxpayers per zone             </div>	<ul style="list-style-type: none"> <li>▪ ISG/Revenue Data Centers provides the master list of taxpayers every January.</li> </ul>
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">                 RDO schedules the mapping sequence of the zone             </div>	<ul style="list-style-type: none"> <li>▪ Recommended quota to be determined by the percentage of registered establishment and percentage growth of new establishments.</li> </ul> <p style="text-align: center;">                 Quota = (% growth rate of new establishments) x (current number of registered establishments)             </p> <ul style="list-style-type: none"> <li>▪ Regional Director shall submit their proposed target visit for the year on a per RDO basis under each region.</li> </ul>
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">                 RDO identify the list of ROs assigned to conduct TCVD             </div>	<ul style="list-style-type: none"> <li>▪ ISG will assign each RO with user name and password.</li> <li>▪ The username and password is system generated.</li> </ul>
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">                 RDO to prepare RRSO             </div>	<ul style="list-style-type: none"> <li>▪ RDO shall prepare the RRSO for approval of the Regional Director.</li> <li>▪ At least 1 month in advance for ISG to activate the link pending on a request through TAS.</li> </ul>

**1.2.2. PRE-TCVD PHASE**

This phase will be conducted before each tax mapping operation. This serves as a venue to gather necessary materials needed in a tax mapping operation. The process flow is shown in Figure 2 and the detailed explanation is presented in Table 2.



**Figure 2**  
**Process Flow of Pre-TCVD Phase**

**Table 2**  
**Process Description of Pre-TCVD Phase**

② PRE-TCVD	DETAILS/NOTES
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">           Supervisor/RDO/ ARDO gets RRSO         </div>	

<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">                 Get the master list of taxpayers from RDO             </div>	
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">                 Prepare tax mapping kit (TCVD) materials             </div>	<ul style="list-style-type: none"> <li>▪ Revenue District Office will be responsible for preparing the tax mapping kit.</li> <li>▪ Tax mapping kit includes:                         <ul style="list-style-type: none"> <li>○ Taxpayer Information Sheet</li> <li>○ Revenue Region Special Order (RSO)</li> <li>○ Violation Checklist</li> <li>○ TCVD ticket</li> <li>○ Quick Guide for Revenue Officers</li> <li>○ “Reminder to All Business Establishments”</li> <li>○ TCVD Notice Sticker</li> <li>○ Tax Mapping Sticker</li> <li>○ BIR form 0613 - TCVD payment form</li> <li>○ BIR FORM 1900 series</li> <li>○ “Ask for BIR receipt” notice</li> </ul> </li> </ul>

**1.2.3. ACTUAL TCVD PHASE**

This is the phase wherein the actual steps in conducting tax mapping are shown. This phase is divided into two major processes: manual TCVD and E-TCVD process. E-TCVD is a tax mapping process aimed at providing the Revenue Officers with a wireless mobile device equipped with the facility to access the central database for recording and tracking of findings on taxpayer’s compliance during the conduct of tax mapping operation. On the other hand, manual TCVD is the conventional way of conducting tax mapping operation without the use of a mobile device. The process flow is shown in Figure 3 and the detailed explanation is presented in Table 3.

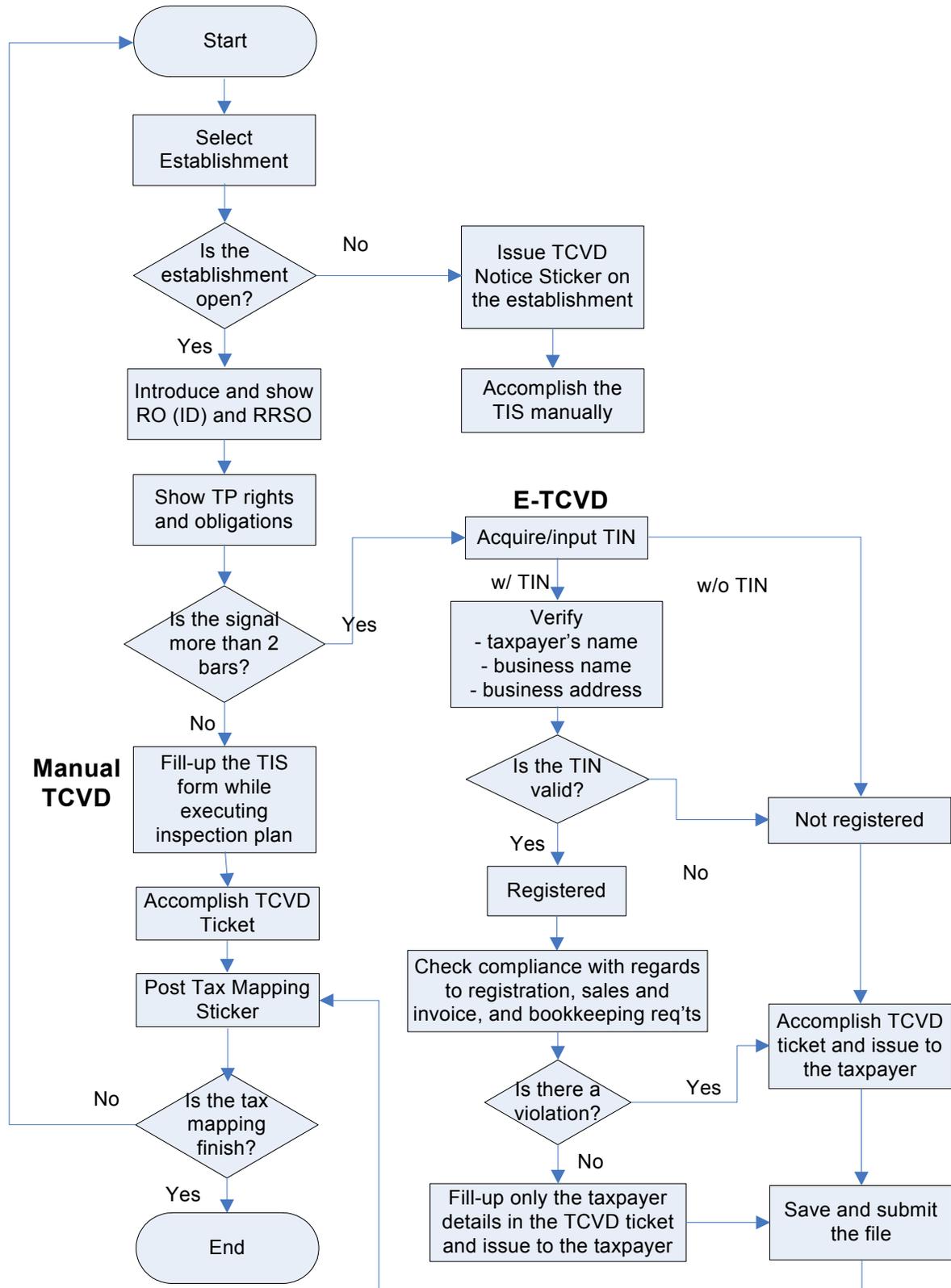


Figure 3  
Process Flow of Actual TCVD Phase

**Table 3**  
**Process Description of Actual TCVD Phase**

<p>③ ACTUAL TCVD</p>	<p>DETAILS/NOTES</p>
<p>Select establishment</p> <p>Is the establishment open?</p>	<ul style="list-style-type: none"> <li>Process flow is applicable to every visit since the system will record historical violations of the taxpayer.</li> </ul>
<p>If closed establishment:</p> <p>Issue TCVD Notice Sticker on the Establishment</p> <p>Accomplish TIS Form manually</p>	<ul style="list-style-type: none"> <li>Procedures to be followed if the establishment is closed.</li> <li>Refer to the inventory of forms for the sample “TCVD Notice Sticker” and “Tax Information Sheet” (TIS) Duplicate copy: RDO, Head Office</li> </ul>
<p>If open establishment:</p> <p>Introduce and show RO (ID) and RRSO</p> <p>Show TP rights and obligations</p>	<ul style="list-style-type: none"> <li>RO must show proper identification and RRSO to taxpayer.</li> <li>Give the “Reminder to All Business Establishments”.</li> </ul>
<p>Is the signal more than 2 bars?</p>	<ul style="list-style-type: none"> <li>E-TCVD is only applicable if application exists and there is at least 2 bars signal.</li> </ul>
<p>If manual TCVD:</p> <p>Fill-up the TIS Form while executing the Inspection Plan</p> <p>Accomplish TCVD Ticket</p> <p>Post Tax Mapping Sticker</p>	<ul style="list-style-type: none"> <li>Procedures to be followed for manual processing.</li> <li>Use manual TIS form: duplicate copy (RDO and National Office)</li> <li>Post tax mapped sticker</li> </ul>

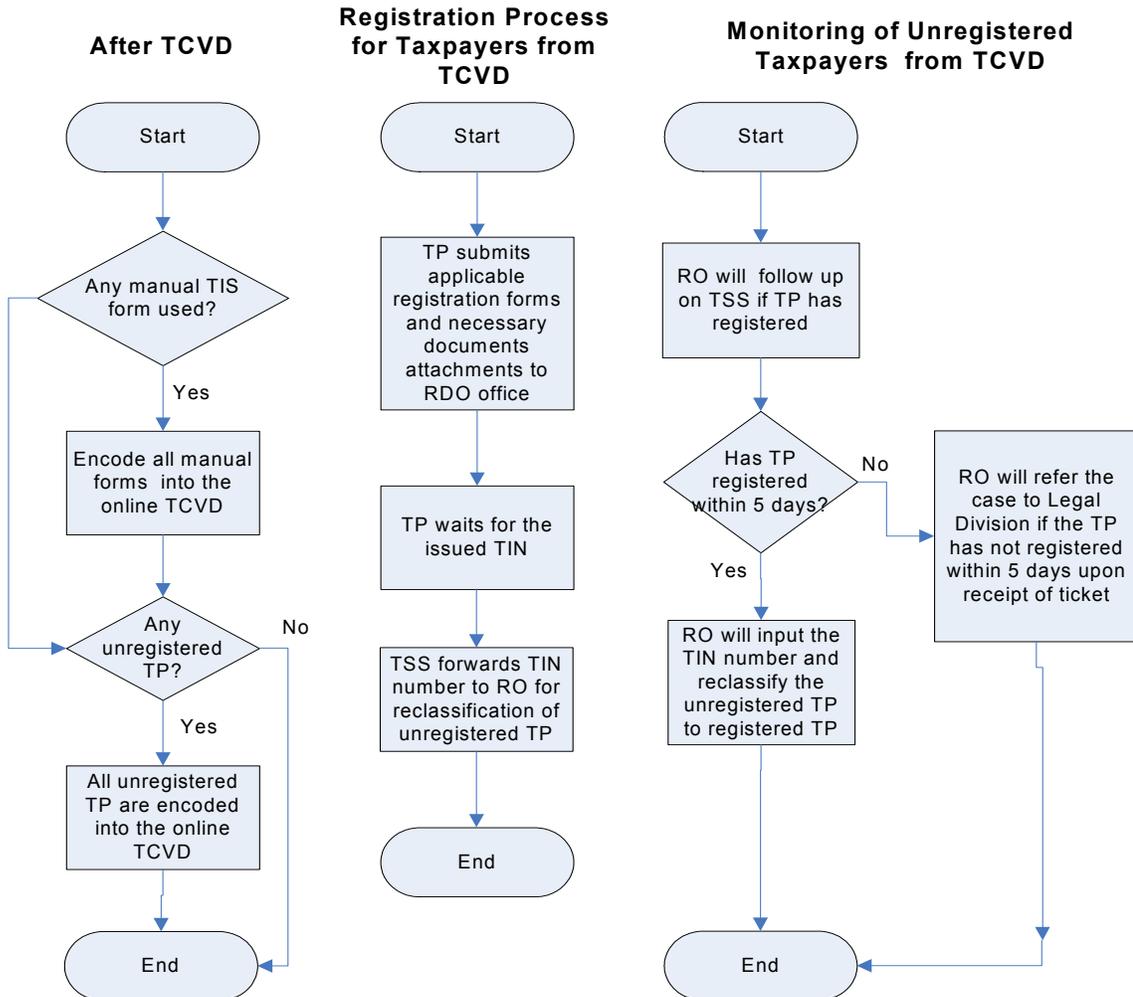
<p>If E-TCVD:</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">Acquire/input TIN</div>	<ul style="list-style-type: none"> <li>▪ Procedures to be followed for automated processing.</li> <li>▪ Enter the following information: <ul style="list-style-type: none"> <li>○ RDO number</li> <li>○ RO username and password</li> <li>○ Zone number</li> <li>○ TIN</li> </ul> </li> </ul>
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> Verify  - taxpayer's name  - business name  - business address </div>	<ul style="list-style-type: none"> <li>▪ TIN would only be valid if the three information are correct.</li> </ul>
<p>Without TIN or TIN not valid:</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">Not registered</div>	<ul style="list-style-type: none"> <li>▪ There will be a penalty of P30,000 for unregistered establishments.</li> <li>▪ Second Opportunity Notice (SON) will be served if the taxpayer failed to settle the penalty or to explain the reasons why no penalty should be imposed, within five (5) days from the receipt of the TCVD Ticket.</li> <li>▪ After which, the docket/case will be forwarded to the Legal Division recommending the appropriate civil/criminal action be initiated if taxpayer fails or refuses to respond to the Last Opportunity Notice (LON)</li> <li>▪ See violation checklist and TCVD ticket in the inventory of forms.</li> </ul>
<p>If TIN is valid:</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">Registered</div>	<ul style="list-style-type: none"> <li>▪ Proceed with the checking of compliance</li> </ul>
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> Check compliance with regards to registration, sales and invoice, and bookkeeping req'ts </div>	<ul style="list-style-type: none"> <li>▪ Registration requirements: <ul style="list-style-type: none"> <li>○ Registration fee (Payment form 0605)</li> <li>○ COR (certificate of registration)</li> <li>○ "Ask for Receipt" Notice or Notice to the Public</li> </ul> </li> <li>▪ Invoice requirements: <ul style="list-style-type: none"> <li>○ Check OCN number and date of issue (latest)</li> <li>○ The system can retrieve OCN numbers three years from the year of conduct. (Example: If the period</li> </ul> </li> </ul>

	<p>of conduct is year 2007, retrievable OCN number will range from series of 2004-2007). If the system failed to retrieve the OCN number RO should check the date of the OCN.</p> <ul style="list-style-type: none"> <li>○ Check manual receipt (refer to proper receipt format)</li> <li>▪ CRM/POS/CAS             <ul style="list-style-type: none"> <li>○ Check for permit to decal (sticker) on machine</li> <li>○ Check for MIN # and serial #                 <ul style="list-style-type: none"> <li>➤ if registered CRM/POS/CAS, proceed to bookkeeping requirements</li> <li>➤ if unregistered CRM/POS/CAS, fill-up TCVD ticket (w/ model, brand, serial #) then account the total number of unregistered CRM/POS/CAS</li> </ul> </li> </ul> </li> <li>▪ Bookkeeping requirements:             <ul style="list-style-type: none"> <li>○ Check received BIR application form (1905) for the registration of Books of Accounts and (1900) for application to use CAS or loose leaf books of accounts.</li> </ul> </li> <li>▪ List and compute total violations</li> </ul>
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> <p>Accomplish the TCVD ticket and issue to the taxpayer</p> </div>	<ul style="list-style-type: none"> <li>▪ Unregistered taxpayers will be issued TCVD ticket</li> <li>▪ Registered taxpayers with violations will also be issued TCVD ticket</li> <li>▪ TCVD ticket should be presented within 5 working days to RDO upon issuance.</li> <li>▪ All taxpayers visited during the TCVD conduct, whether they complied or violated with the BIR requirements will be issued TCVD ticket.</li> </ul>
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> <p>Save and submit the file</p> </div> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto; margin-top: 10px;"> <p>Post Tax Mapping Sticker</p> </div>	<ul style="list-style-type: none"> <li>▪ Save and submit the data in E-TCVD.</li> <li>▪ Post Tax Mapped Sticker</li> </ul>

	<ul style="list-style-type: none"> <li>Repeat the steps until the tax mapping activity are all conducted in the establishments.</li> </ul>
	<ul style="list-style-type: none"> <li>If all the establishments were done, go to post-TCVD.</li> </ul>

**1.2.4. POST-TCVD PHASE**

This is the phase where consolidation and encoding of data takes place. The information gathered from the visited taxpayers will be organized and encoded in its respected database for future reference. The process flow is shown in Figure 4 and the detailed explanation is presented in Table 4.



**Figure 4**  
**Process Flow of Post TCVD Phase**

**Table 4  
Process Description of Post TCVD Phase**

<p style="text-align: center;">4 <b>POST-TCVD</b></p>	<p style="text-align: center;"><b>DETAILS/NOTES</b></p>
<p style="text-align: center;">Any manual TIS form used?</p>	<ul style="list-style-type: none"> <li>▪ If yes, proceed to step 2: encode the forms in online TCVD</li> <li>▪ If no, proceed to step 3: check if there are any unregistered TP</li> </ul>
<p style="text-align: center;">Encode all manual forms into the online TCVD</p>	<ul style="list-style-type: none"> <li>▪ Encode all details of the TIS</li> </ul>
<p style="text-align: center;">Any unregistered TP?</p>	<ul style="list-style-type: none"> <li>▪ If yes, proceed to step 4: encode unregistered TP in online TCVD</li> <li>▪ If no, end the post TCVD process</li> </ul>
<p style="text-align: center;">All unregistered TP are encoded into the online TCVD</p>	<ul style="list-style-type: none"> <li>▪ Encode all unregistered TP in the online TCVD – web portal TCVD</li> </ul>
<p>For registration of taxpayers from TCVD:</p> <p style="text-align: center;">TP submits applicable registration forms and necessary documents attachments to RDO office</p> <p style="text-align: center;">TP waits for the issued TIN</p>	<ul style="list-style-type: none"> <li>▪ TP goes to Taxpayer Service Section (TSS) of the RDO to register and bring the following:               <ul style="list-style-type: none"> <li>○ TCVD ticket issued; and</li> <li>○ Duly accomplished applicable registration forms together with the required documents.</li> </ul> </li> </ul>
<p style="text-align: center;">TSS forwards TIN number to RO for reclassification of unregistered TP</p>	<ul style="list-style-type: none"> <li>▪ Taxpayer Service Section (TSS) will forward the TIN number to RO in order to remove the taxpayer from the unregistered database and reclassify to the registered database.</li> </ul>

<p>Monitoring of unregistered TP:</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> <p>RO will follow up on TSS if TP has registered</p> </div>	<ul style="list-style-type: none"> <li>■ RO will follow-up the TSS if the taxpayer has already registered or not. If not, the RO will follow-up the taxpayer directly.</li> </ul>
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 10px auto;"> <p>Has TP registered within 5 days?</p> </div>	<ul style="list-style-type: none"> <li>■ If yes, proceed to step 3, verify and encode the TIN</li> <li>■ If no, proceed to step 4</li> </ul>
<p>Step 3</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> <p>RO will input TIN and reclassify the unregistered TP to registered TP</p> </div>	<ul style="list-style-type: none"> <li>■ RO will follow up from the TSS and check the TIN number if it is registered and check if it is properly encoded in the unregistered database.</li> <li>■ Record and tags the existing unregistered information as registered</li> <li>■ TCVD ticket control number will be used to track the unregistered taxpayer who already registered.</li> </ul>
<p>Step 4</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> <p>RO will refer the case to Legal Division if TP has not yet registered within 15 days upon receipt of ticket</p> </div>	<ul style="list-style-type: none"> <li>■ The RO/Assessment Unit shall forward the docket to the Legal Division for their appropriate action.</li> </ul>

**1.3. KEY PERFORMANCE INDICATORS**

### ***Quality Function Deployment***

Quality Function Deployment (QFD) method is used in prioritizing the goals of BIR to attain the bureau's mission and vision. A three-level House of Quality (HOQ) was used to illustrate the relationships of the bureau's goals and the TCVD process.

HOQ 1: The first house of quality talks about BIR general goals against TCVD. BIR goals were validated through focus group discussion with BIR management personnel. BIR management was asked to prioritize the goals in relation to TCVD implementation.

For HOQ1, the BIR general goals and their definitions are:

➤ ***Effective collection of taxes***

BIR management wants to have an increase in the collection of taxes as part of the bureau's mission to raise the internal revenue collection for the government. This would mean a systematic and organized way of collecting taxes from individual taxpayers and business establishments. Each revenue district needs to have an effective way of implementing BIR policies in collecting revenues. This means that the revenue district needs "to do the right things" in accomplishing their role of tax collection.

➤ ***Efficient collection of taxes***

In addition to effective collection of taxes, efficiency is needed as well in the revenue collection of each revenue district. Efficiency means that the revenue district personnel needs "to do things right", which means making less errors or mistakes in processing tax collections. This would also mean less corruption in the people implementing the collection of taxes.

➤ ***Quality Service***

BIR guiding principle in rendering public service is "Service Excellence with Integrity and Professionalism". This means that the bureau quality service should be in line with this principle and value of integrity and professionalism.

➤ ***Impartial and uniform enforcement***

For all BIR revenue district offices that do the collection of taxes, it is important to show lack of prejudice to all taxpayers who have committed violations. These include taxpayers who are friends and relatives of BIR revenue officers. Filipino culture of "pakikisama" and "padrino" should be put aside and public service be put first. In the implementation of imposing penalties for the committed violations, a uniform enforcement across all revenue districts should be in place. This means that there should be a set of guidelines and criteria for revenue officers to follow in imposing and reducing penalties.

➤ ***Transparent activities***

One of BIR values is “transparency”. BIR wants that all their activities will be visible to the public.

BIR general goals are correlated to TCVD main objectives to help attain BIR mission and vision in raising internal revenue collection.

1. ***Increase tax base*** – register the unregistered taxpayers.
2. ***Enhance tax compliance*** – increase the taxpayers’ observance of BIR registration, invoicing and book keeping requirements and payments.
3. ***Consistent tax mapping*** – establishment of a standard completion time for each business establishment being tax mapped.
4. ***Good relationship with business establishment*** – a pleasant rapport between revenue officers and business establishment owners.

HOQ 2: The second house of quality talks about how the TCVD objective can be measured. Each objective is linked to key performance indicators (KPIs) to measure the attainment the objective. The KPIs are to be evaluated per mapping activity, revenue officer, revenue district level and regional level. The KPIs are listed below for each objective:

1. ***Increase tax base***
  - Percentage of new registrations
  - Percentage of unregistered taxpayers
2. ***Enhance tax compliance***
  - Average violations committed per taxpayer
  - Percentage of compliant taxpayers
  - Total amount of penalties imposed per mapping activity
  - Actual Amount of Penalties/Actual Collection from Penalties
  - Percentage of penalties collected
3. ***Consistent tax mapping***
  - Average completion time
  - Achievement of target taxpayers to be mapped
4. ***Good relationship with business establishment***
  - Percentage of compliant taxpayers
  - Number of complaints from taxpayers

HOQ 3: The third house of quality shows the design parameters in the TCVD system to obtain the key performance indicators. The design parameters are divided into 3 aspects: man, information technology and forms. The specific details of the design parameters are listed below:

1. ***Man***

- Level of revenue officers technical knowledge
- Level of revenue officers familiarization with BIR policies
- Level of revenue officers understanding of TCVD process

**2. IT**

- Level of IT personnel technical knowledge
- Number of interactions with the interface or number of steps to finish the TCVD process
- Connectivity speed
- Device availability of memory
- Up-to-date and accurate database
- Time to generate report

**3. Forms**

- The amount of information to record

**KPI Map**

Each objective has a specific KPIs are evaluated on a regional level, revenue district office level and revenue officer level. The respective KPIs for the objectives are tabulated below with the corresponding formula:

Main Objective	Revenue Officers (RO) Level	Formula	Revenue District Office Level	Formula	Regional Level	Formula
<b>1. Increase tax base</b>						
Per mapping activity	1. Percentage of unregistered taxpayers:  Total number of unregistered taxpayers / Total number of taxpayers mapped per RO	$\frac{\sum_i UT_{imr}}{\sum_i TP_{imr}}$ for each $m_iR$  Notations: UT – unregistered taxpayer TP – taxpayers M – per mapping activity R – per Revenue Officer	1. Percentage of unregistered taxpayers:  Total number of unregistered taxpayers / Total number of taxpayers mapped per RDO	$\frac{\sum_i UT_{imrdo}}{\sum_i TP_{imrdo}}$ for each $m_iR$  Notations: UT – unregistered taxpayer TP – taxpayers M – per mapping activity RDO – per Revenue District Office	1. Percentage of unregistered taxpayers:  Total number of unregistered taxpayers / Total number of taxpayers mapped per region	$\frac{\sum_i UT_{imreg}}{\sum_i TP_{imreg}}$ for each $m_iR$  Notations: UT – unregistered taxpayer TP – taxpayers M – per mapping activity REG – per Regional Office
Main Objective	Revenue Officers (RO) Level	Formula	Revenue District Office Level	Formula	Regional Level	Formula

Per month / quarter / year	2. Percentage of unregistered taxpayers:  Total number of unregistered taxpayers / Total number of taxpayers mapped per RO	$\frac{\sum_i \sum_m UT_{imr}}{\sum_i \sum_m TP_{imr}}$ for each R  Notations: UT – unregistered taxpayer TP – taxpayers M – per mapping activity R – per Revenue Officer	2. Percentage of unregistered taxpayers:  Total number of unregistered taxpayers / Total number of taxpayers mapped per RDO	$\frac{\sum_p \sum_m UT_{imrdo}}{\sum_p \sum_m TP_{imrdo}}$ for each $m_iR$  Notations: UT – unregistered taxpayer TP – taxpayers P – period concerned M – per mapping activity RDO – per Revenue District Office	2. Percentage of unregistered taxpayers:  Total number of unregistered taxpayers / Total number of taxpayers mapped per region	$\frac{\sum_p \sum_m UT_{imre}}{\sum_p \sum_m TP_{imre}}$ for each $m_iR$  Notations: UT – unregistered taxpayer TP – taxpayers P – period concerned M – per mapping activity REG – per Regional Office
Per mapping activity	3. Percentage of new registrations:  Total number of new registrants / Total number of unregistered taxpayers per RO	$\frac{\sum_i NR_{imr}}{\sum_i UT_{imr}}$ for each $m_iR$  Notations: NR – new registrations TP – taxpayers M – per mapping activity R – per Revenue Officer	3. Percentage of new registrations:  Total number of new registrants / Total number of unregistered taxpayers per RDO	$\frac{\sum_i NR_{imrdo}}{\sum_i UT_{imrdo}}$ for each $m_iR$  Notations: NR – new registrations TP – taxpayers M – per mapping activity RDO – per Revenue District Office	3. Percentage of new registrations:  Total number of new registrants / Total number of unregistered taxpayers per region	$\frac{\sum_i NR_{imreg}}{\sum_i UT_{imreg}}$ for each $m_iR$  Notations: NR – new registrations TP – taxpayers M – per mapping activity REG – per Regional Office

Main Objective	Revenue Officers (RO) Level	Formula	Revenue District Office Level	Formula	Regional Level	Formula
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<b>1. Increase tax base</b>						
Per month / quarter / year	4. Percentage of new registrations:  Total number of new registrants / Total number of unregistered taxpayers per RO	$\frac{\sum_i \sum_m NR_{imr}}{\sum_i \sum_m UT_{imr}}$ for each R  Notations: NR – new registrations TP – taxpayers M – per mapping activity R – per Revenue Officer	4. Percentage of new registration s:  Total number of new registrants / Total number of unregistered taxpayers per RDO	$\frac{\sum_p \sum_m NR_{imrdo}}{\sum_p \sum_m UT_{imrdo}}$ for each m <sub>i</sub> R  Notations: NR – new registrations TP – taxpayers P – period concerned M – per mapping activity RDO – per Revenue District Office	4. Percentage of new registrations:  Total number of new registrants / Total number of unregistered taxpayers per region	$\frac{\sum_p \sum_m NR_{imreg}}{\sum_p \sum_m UT_{imreg}}$ for each m <sub>i</sub> R  Notations: NR – new registrations TP – taxpayers P – period concerned M – per mapping activity REG – per Regional Office
Per mapping activity	5. Percentage of new registrations:  Total number of new registrations / Total number of taxpayers mapped per RO	$\frac{\sum_i NR_{imr}}{\sum_i TP_{imr}}$ for each m <sub>i</sub> R  Notations: NR – new registrations TP – taxpayers M – per mapping activity R – per Revenue Officer	5. Percentage of new registrations:  Total number of new registrations / Total number of taxpayers mapped per RDO	$\frac{\sum_i NR_{imrdo}}{\sum_i TP_{imrdo}}$ for each m <sub>i</sub> R  Notations: NR – new registrations TP – taxpayers M – per mapping activity RDO – per Revenue District Office	5. Percentage of new registrations:  Total number of new registrations / Total number of taxpayers mapped per region	$\frac{\sum_i NR_{imreg}}{\sum_i TP_{imreg}}$ for each m <sub>i</sub> R  Notations: NR – new registrations TP – taxpayers M – per mapping activity REG – per Regional Office

Main Objective	Revenue Officers (RO) Level	Formula	Revenue District Office	Formula	Regional Level	Formula
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		<b>Level</b>				
<b>1. Increase tax base</b>						
Per month / quarter / year	6. Percentage of new registrations:  Total number of new registrations / Total number of taxpayers mapped per RO	$\frac{\sum_i \sum_m NR_{imr}}{\sum_i \sum_m TP_{imr}}$ for each R  Notations: NR – new registrations TP - taxpayers M – per mapping activity R – per Revenue Officer	6. Percentage of new registrations:  Total number of new registrations / Total number of taxpayers mapped per RDO	$\frac{\sum_p \sum_m NR_{imrdo}}{\sum_p \sum_m TP_{imrdo}}$ for each m <sub>i</sub> R  Notations: NR – new registrations TP – taxpayers P – period concerned M – per mapping activity RDO – per Revenue District Office	6. Percentage of new registrations:  Total number of new registrations / Total number of taxpayers mapped per region	$\frac{\sum_p \sum_m NR_{imreg}}{\sum_p \sum_m TP_{imreg}}$ for each m <sub>i</sub> R  Notations: NR – new registrations TP – taxpayers P – period concerned M – per mapping activity REG – per Regional Office
<b>2. Enhance tax compliance</b>						
Per mapping activity	1. Average violations committed per taxpayer  Total number of violations in a visit / Total number of taxpayers mapped per RO	$\frac{\sum_i NV_{imr}}{\sum_i TP_{imr}}$ for each m <sub>i</sub> R  Notations: NV – number of violations TP - taxpayers M – per mapping activity R – per Revenue Officer	1. Average violations committed per taxpayer  Total number of violations in a visit / Total number of taxpayers mapped per RDO	$\frac{\sum_i NV_{imrdo}}{\sum_i TP_{imrdo}}$ for each m <sub>i</sub> R  Notations: NV – number of violations TP - taxpayers M – per mapping activity RDO – per Revenue District Office	1. Average violations committed per taxpayer  Total number of violations in a visit / Total number of taxpayers mapped per Region	

Main Objective	Revenue Officers (RO)	Formula	Revenue District Office	Formula	Regional Level	Formula
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	<b>Level</b>		<b>Level</b>			
<b>2. Enhance tax compliance</b>						
Per mapping activity	2. Percentage of compliant taxpayers	$\frac{\sum_i NC_{imr}}{\sum_i TP_{imr}}$ for each $m_iR$	2. Percentage of compliant taxpayers	$\frac{\sum_i NC_{imrdo}}{\sum_i TP_{imrdo}}$ for each $m_iR$	2. Percentage of compliant taxpayers	
	Total number of compliant taxpayers / Total number of taxpayers mapped per RO	Notations: NC – number of compliant TP TP – number of taxpayers M – per mapping activity R – per Revenue Officer	Total number of compliant taxpayers / Total number of taxpayers mapped per RDO	Notations: NC – number of compliant TP TP – number of taxpayers M – per mapping activity RDO – per Revenue District Office	Total number of compliant taxpayers / Total number of taxpayers mapped per Region	
Per mapping activity	3. Total amount of penalties imposed per mapping activity	$\sum_i PI_{TPi}$ for each TP	3. Total amount of penalties imposed per mapping activity per RDO	$\sum_i PI_{ROi}$ for each RO mapped in the respective RDO	3. Total amount of penalties imposed per mapping activity per Region	
		Notations: PI – penalty imposed TP – taxpayers		Notations: PI – penalty imposed RO – revenue officers RDO – per Revenue District Office		

<b>Main Objective</b>	<b>Revenue Officers (RO)</b>	<b>Formula</b>	<b>Revenue District Office</b>	<b>Formula</b>	<b>Regional Level</b>	<b>Formula</b>
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	Level		Level			
<b>2. Enhance tax compliance</b>						
Per mapping activity			4. Percentage of penalties collection  Total actual penalties collected in each RDO / Total amount of penalties imposed in each RDO		4. Percentage of penalties collection  Total actual penalties collected in each Region / Total amount of penalties imposed in each Region	
Per month / quarter / period	5. Total amount of penalties imposed per RO	$\sum_p \sum_i P_{TPi}$ for each TP  Notations: PI – penalty imposed TP – taxpayers P - period	5. Total amount of penalties imposed per RDO	$\sum_p \sum_i PI_{ROI}$ for each RO mapped in the respective RDO  Notations: PI – penalty imposed TP – taxpayers P – period RO – revenue officers RDO – per Revenue District Office	5. Total amount of penalties imposed per Region	Per month / quarter / period
<b>3. Consistency of tax mapping</b>						
Per mapping activity	1. Average Completion time	Total time to complete tax map / Total taxpayers mapped per RO	1. Average Completion time	Total time to complete tax map / Total taxpayers mapped per RDO	Per mapping activity	1. Average Completion time

Main Objective	Revenue Officers	Formula	Revenue District	Formula	Regional Level	Formula
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	(RO) Level		Office Level			
<b>3. Consistency of tax mapping</b>						
	2. Achievement of target taxpayers to be mapped	Total registered and unregistered taxpayers mapped / Target taxpayers to be mapped	2. Achievement of target number of taxpayers to be mapped	Total registered and unregistered taxpayers mapped / Target taxpayers to be mapped per		
<b>4. Good relationship between BIR and business establishment</b>						
Per mapping activity	1. Percentage of compliant taxpayers  Total number of compliant taxpayers / Total taxpayers mapped	$\frac{\sum_i NC_{imr}}{\sum_i TP_{imr}}$ for each $m_iR$  Notations: NC – number of compliant TP TP – taxpayers M – per mapping activity R – per Revenue Officer	Percentage of compliant taxpayers  Total number of compliant taxpayers / Total number of taxpayers mapped per RDO	$\frac{\sum_i NC_{imrdo}}{\sum_i TP_{imrdo}}$ for each $m_iR$  Notations: NC – number of compliant TP TP – taxpayers M – per mapping activity RDO – per Revenue District Office	Percentage of compliant taxpayers  Total number of compliant taxpayers / Total number of taxpayers mapped per Region	
	2. Number of complaints from taxpayers mapped  Total number of complaints received from mapped taxpayers / Total taxpayers mapped					

## 2 INPUT FORMS

Tax mapping operation entails the use of specific forms for both manual and E-TCVD process. The following forms are the Notice to Establishment, Taxpayer Information Sheet (TIS), Violation Checklist, and TCVD Ticket.

## **2.1. FORM LAYOUTS AND DEFINITIONS**

The forms used in TCVD process are shown and described as follows:

### **2.1.1. TCVD NOTICE STICKER**

This sticker will be issued to close establishments when the Revenue Officers conducted their tax mapping operation. These forms will have control number for monitoring purposes.

## **TCVD Notice**

**Store Closed Upon Tax Mapping Visit.  
You May Contact Your Respective RDO  
for Inquiries.**

Control # \_\_\_\_\_

### **2.1.2. TAXPAYER INFORMATION SHEET (TIS)**

During manual TCVD, TIS will be used to check the taxpayer's compliance in registration, sales invoice, and bookkeeping requirements of BIR. These forms will have control number for monitoring purposes.



**2.1.3. VIOLATION CHECKLIST**

This form will serve as a guide on the corresponding penalties for each violation. Alongside is the legal basis on which Revenue Memorandum Order (RMO) tackled the certain violation which could be used for further reference.

		<b>Amount of Compromise Penalty</b>	
		<b>1<sup>st</sup> Offense</b>	<b>2<sup>nd</sup> Offense</b>
<b>A.</b>	<b>REGISTRATION REQUIREMENTS</b>		
A1	Failure to Register	<b>P30,000.00</b>	
A2	Failure to Pay and Display the Annual Registration Fee: BIR Form 0605	<b>P1,000.00</b>	
A3	No Certificate of Registration displayed	<b>P1,000.00</b>	
A4	Failure to display the poster "Ask for BIR Receipt" or "Notice to the Public" to demand receipts/invoices	<b>P1,000.00</b>	
A5	Failure to attach or paste authorized sticker/DECAL authorizing the use of CRM/POS/CAS"	<b>P1,000.00/unit</b>	
<b>B.</b>	<b>INVOICING REQUIREMENTS</b>		
B1	Failure or Refusal to issue receipts/invoices	<b>P25,000.00</b>	<b>P50,000.00</b>
B2	Duplicate Copy of the receipts/invoices is blank but the accomplished original is detached or Incomplete information in the receipts/invoices	<b>P25,000.00</b>	<b>P50,000.00</b>
B3	Possession and use of unregistered / unauthorized receipts/invoices	<b>P25,000.00</b>	<b>P50,000.00</b>
B4	Possession and use of unregistered / unauthorized Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or Computerized Accounting System (CAS)	<b>P25,000.00/unit</b>	<b>P50,000.00/unit</b>
B5	Failure to notify of transfer or any adjustment/changes with CRM/POS/CAS with the Revenue District Office	<b>P25,000.00/unit</b>	<b>P50,000.00/unit</b>
<b>C.</b>	<b>BOOKKEEPING REQUIREMENTS</b>		
C1.	Failure to present BIR Form 1900 and 1905 (Application for Authority to Use Computerized Accounting System or Components thereof/Loose Leaf Books of Accounts and Application for Registration Information Update for update of Books of Accounts, respectively)	<b>Php 5,000</b>	

**2.1.4. TCVD TICKET**

This form is used to provide taxpayers an account of violations committed as well as the corresponding amount of penalties to be paid. The corresponding violations of the codes are written at the back of the ticket to inform both the Revenue Officers and taxpayers of the nature of the violation. These forms will have control number for monitoring purposes.

TCVD Ticket		
Date:		Control #
Taxpayer's Name:		
Business Trade Name		
TIN #		
Registered Address		
Without Violation		<input type="checkbox"/>
With Violations		
Violation Code:	Amount	
A1	P30,000	<input type="checkbox"/>
A2	P1,000	<input type="checkbox"/>
A3	P1,000	<input type="checkbox"/>
A4	P1,000	<input type="checkbox"/>
A5	P1,000/unit x ___unit(s)	<input type="checkbox"/>
B1	P25,000	<input type="checkbox"/>
B2	P25,000	<input type="checkbox"/>
B3	P25,000	<input type="checkbox"/>
B4	P25,000/unit x ___unit(s)	<input type="checkbox"/>
Details of unregistered CRM/POS:		
Model	Brand	Serial #
B5	P25,000/unit x ___unit(s)	<input type="checkbox"/>
C1	P5,000	<input type="checkbox"/>
<b>TOTAL</b>		
<b>Acknowledged by:</b>		
Printed Name over Signature of Taxpayer/Representative		
Printed Name over Signature of Revenue Officer/Group Supervisor who conducted Tax Mapping		
<b>NOTE: DO NOT LOSE THIS TICKET. PRESENT TICKET WITHIN 5 DAYS WHEN SETTLING THE VIOLATIONS.</b>		

VIOLATION CODE	
<b>A. Registration Requirements</b>	
<b>A1</b>	Failure to Register
<b>A2</b>	Failure to Pay and Display the Annual Registration Fee: BIR Form 0605
<b>A3</b>	No Certificate of Registration displayed
<b>A4</b>	Failure to display the poster "Ask for BIR Receipt" or "Notice to the Public" to demand receipts/invoices
<b>A5</b>	Failure to attach or paste authorized sticker/ DECAL authorizing the use of CRM/POS/CAS"
<b>B. Invoicing Requirements</b>	
<b>B1</b>	Failure or Refusal to issue receipts/invoices
<b>B2</b>	Duplicate Copy of the receipts/invoices is blank but the accomplished original is detached or Incomplete information in the receipts/invoices
<b>B3</b>	Possession and use of unregistered / unauthorized receipts/invoices
<b>B4</b>	Possession and use of unregistered / unauthorized Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or Computerized Accounting System (CAS)
<b>B5</b>	Failure to notify of transfer or any adjustment/changes with CRM/POS/CAS with the Revenue District Office
<b>C. Bookkeeping Requirements</b>	
<b>C1.</b>	Failure to present BIR Form 1900 and 1905 (Application for Authority to Use Computerized Accounting System or Components thereof/Loose Leaf Books of Accounts and Application for Registration Information Update for update of Books of Accounts, respectively)

FRONT VIEW

BACK VIEW

**2.1.5. INSPECTION PLAN**

This form serves as a guide for the Revenue Officers on what to do during conduct of tax mapping operation.

<b>Code</b>	<b>Violation</b>	<b>Inspection Plan</b>
<b>A.</b>	<b>REGISTRATION REQUIREMENTS</b>	
A1	Failure to Register	Check: <ul style="list-style-type: none"> <li>▪ Posted BIR Certification of Registration</li> <li>▪ TIN Via E-TCVD</li> </ul>
A2	Failure to Pay and Display the Annual Registration Fee: BIR Form 0605	Check: <ul style="list-style-type: none"> <li>▪ Posted Official Receipt on Annual Registration Fee from BIR or look for the bank validated BIR Form 0605</li> </ul>
A3	No Certificate of Registration displayed	Check: <ul style="list-style-type: none"> <li>▪ Visual inspection of the Certificate of Registration near the Cashier</li> </ul>
A4	Failure to display the poster “Ask for BIR Receipt” or “Notice to the Public” to demand receipts/invoices	Check: <ul style="list-style-type: none"> <li>▪ Visual inspection of Ask for BIR Receipt or Notice to the Public</li> </ul>
A5	Failure to attach or paste authorized sticker/ DECAL authorizing the use of CRM/POS/CAS”	Check: <ul style="list-style-type: none"> <li>▪ Visual inspection of physical location of the Sticker or DECAL on the CRM/CAS/POS</li> </ul>
<b>B.</b>	<b>INVOICING REQUIREMENTS</b>	
B1	Failure or Refusal to issue receipts/invoices	Check: <ul style="list-style-type: none"> <li>▪ Physical presence of official receipt booklet</li> <li>▪ At least daily issued receipts for the week</li> </ul>
B2	Duplicate Copy of the receipts/invoices is blank but the accomplished original is detached or Incomplete information in the receipts/invoices	Check: <ul style="list-style-type: none"> <li>▪ Receipt booklet and inspect for completeness of information in the duplicate receipts</li> </ul>
B3	Possession and use of unregistered / unauthorized receipts/invoices	Check: <ul style="list-style-type: none"> <li>▪ Receipt booklet and get Authority to Print (ATP) and Outbound Corresponding Number (OCN)</li> <li>▪ Match the displayed</li> </ul>

		<p>information to the registered information.</p> <ul style="list-style-type: none"> <li>▪ Details in the Certificate of Registration for CRM/POS</li> </ul>
B4	Possession and use of unregistered / unauthorized Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or Computerized Accounting System (CAS)	<p>Check:</p> <ul style="list-style-type: none"> <li>▪ Posted Certificate of Registration for CRM/POS</li> <li>▪ Details in the Certificate of Registration for CRM/POS</li> <li>▪ Setting of POS Machine and verify is operating status</li> <li>▪ Match the displayed information to the registered information.</li> <li>▪ Backup supply of roller tapes (at least 1 for each CRM)</li> <li>▪ Registration Permit for CRM and compare the registered serial number to the actual serial number.</li> </ul>
B5	Failure to notify of transfer or any adjustment/changes with CRM/POS/CAS with the Revenue District Office	<p>Check:</p> <ul style="list-style-type: none"> <li>▪ Registration Permit for CRM and compare the registered serial number to the actual serial number.</li> <li>▪ Status of CRM if it is operational and compare to permit from RDO.</li> </ul>
<b>C.</b>	<b>BOOKKEEPING REQUIREMENTS</b>	
C1.	Failure to present BIR Form 1900 and 1905 (Application for Authority to Use Computerized Accounting System or Components thereof/Loose Leaf Books of Accounts and Application for Registration Information Update for update of Books of Accounts, respectively)	<p>Check:</p> <ul style="list-style-type: none"> <li>▪ Application form 1900 and 1905</li> </ul>

## **SYSTEM ARCHITECTURE**

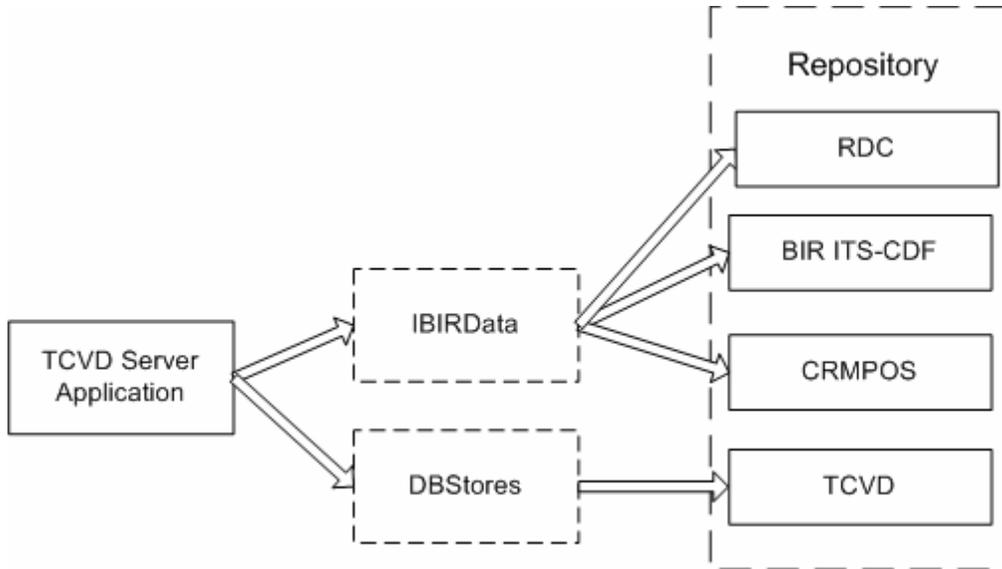
The application is accessible either through a mobile client or a web client. Both the mobile and web clients rely on the network providers' quality of service to access the TCVD Server that provide services to the requesting clients. The repository of the application is made up of a number of databases, among them BIR TIS-CDF, the CRMPOS Databases and the TCVD Database. The components of the system's architecture as well as their relationships are shown in Figure 3.1.

The mobile application takes only 50KB of memory space and is device portable, which means that a mobile client may be any mobile phone that has GPRS and is Java enabled. A phone that is Java enabled must have CLDC 1.0 and Java MIDP 1.0 to be able to run the application. When using the mobile application, the user usually makes 2 transmissions per taxpayer being tax mapped. The first transmission is a request from the TCVD Server to locate the record in the database that corresponds to the taxpayer currently being tax mapped and the second transmission is to send the TCVD Server data such as items on the Compliance Checklist, Unregistered Machines, Receipts and Invoices, Bookkeeping Regulations and Violations and Penalties for storage and future lookup.

The web client can be accessed with Internet Explorer version 6 and up, Mozilla Firefox, Netscape and Opera. The user must type in the URL of the web application on the address bar of any of the mentioned web browsers to be able to access the web application. The primary use of the web application is for reports generation however, it may also be used to encode a manual TCVD operation for revenue officers who were unable to use the mobile application during tax mapping. The web application may also be used to reclassify unregistered taxpayers and is used by ISG to manage the accounts of the system's users.

Both the mobile and the web clients rely on the quality of service provided by the network providers to be able to communicate with the TCVD Server Application. Transmission and reception of data during communications occur over a medium such as the internet through the network providers.

The TCVD Server Application houses the actual application that enables revenue officers to access taxpayer records and store tax mapping activity results. Tax mapping activity results submitted to the system either through the mobile or web application are viewable but are no longer editable. The application also has a reporting facility that automatically generates reports such as Visited/Apprehended Taxpayers, Unregistered Taxpayers, Collections Report and TCVD Summary Report that can be filtered by the users. The TCVD Server is the only means for the users to access the database and its contents.



**Figure 3.1**  
**System Architecture**

## SCREENS

### 2.2. MOBILE

#### 2.2.1. LOGIN SCREEN

The application requires valid credentials from the user. The information gathered from this screen will allow or deny database connection and query. Application services will only be granted to a user who has supplied a valid username and password. Supplying an invalid username and password will generate an error upon database connection or query. Selecting *login* will redirect the user to the RDO Information Screen. Selecting *exit* will terminate the application.

Parameter	Description
Username	A user defined name that allows the application to uniquely identify the user using the system. The username, along with the password are credentials used to gain access to the application during database connection, query and insert.
Password	A secret series of alphanumeric characters that enables a user to access the application. The password ensures that unauthorized users are not granted access to the application during database connection, query and insert.



**Figure 3.1**  
**TCVD Login Screen**

**2.2.2. RDO INFORMATION SCREEN**

The RDO Information Screen is the landing screen of the application. Once a user has successfully logged in to the application, the user will be redirected to this screen. The RDO Information Screen is also used to query the database by supplying the following parameters: (1) RDO Number, (2) TIN and (3) Zone Number. Once a record matching the aforementioned parameters are found in the database, the application will display the record on the Registration Details Screen.

Parameter	Description
RDO Number	Revenue District Officer Number. A number that uniquely identifies a government employee that is authorized to perform tax mapping activities.
TIN	Taxpayer Identification Number. A number issued by the BIR that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation. The format of the TIN upon entry should be in groupings of 3 with a dash (-) separating each group example: ###-###-###-###-### The first 9 digits are the TIN of the taxpayer and the last 3 digits are the taxpayer's branch code. Supplying a TIN with an invalid format will generate an error upon database connection and query.
Zone Number	The zone number to which the taxpayer is defined to be a part of.



**Figure 3.2**  
**RDO Information Screen**

**2.2.3. REGISTRATION DETAILS SCREEN**

The Registration Details Screen displays a taxpayer's information as stored in the database. This screen is used to verify the registration details of taxpayer. The following information is displayed by the Registration Details Screen: (1) Business Trade Name, (2) TIN, (3) Taxpayer's Name, (4) Registered Address and (5) Contact Details. Selecting *next* will redirect the user to the Information Correct Prompt Screen.

Parameter	Description
Business Trade Name	The registered business name of the establishment or business.
TIN	Taxpayer Identification Number. A number that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation.
Taxpayer's Name	The name of the taxpayer to which the establishment or business belongs.
Registered Address	The registered address of the taxpayer.
Contact Details	The contact information of the taxpayer.



**Figure 3.3**  
**Registration Details Screen**

**2.2.4. REGISTRATION REQUIREMENTS SCREEN**

The Registration Requirements Screen is used to verify the registration requirements of the taxpayer. A  $\checkmark$  on the requirement signifies compliance while an X mark signifies violation of the requirement. The current requirement being inspected is signified by the checkbox with a black background. Selecting *menu* will allow the user to modify the state of the checkbox. For more information on toggling, see Toggle Item Screen / Next Screen.

Requirement	Description
Is a registered business establishment	<p>A check mark on this requirement indicates that the establishment is registered. The establishment will not incur a violation.</p> <p>An X mark on this requirement indicates that the establishment has not been registered and will merit a penalty.</p> <p>No mark on this requirement indicates that this requirement is still for inspection.</p>
Paid its registration fee	A check on this requirement indicates that the establishment has paid its annual registration fee. The

Requirement	Description
	<p>establishment will not incur a violation.</p> <p>An X mark on this requirement indicates that the establishment has not paid its registration fee and will merit a penalty.</p> <p>No mark on this requirement indicates that this requirement is still for inspection.</p>
Displayed Certificate of Registration	<p>A check on this requirement indicates that the establishment displays its Certificate of Registration for public viewing. The establishment will not incur a violation.</p> <p>An X mark on this requirement indicates that the establishment does not display its Certificate of Registration and will merit a penalty.</p> <p>No mark on this requirement indicates that this requirement is still for inspection.</p>
“Notice to Public” or “Ask for BIR Receipt” displayed	<p>A check on this requirement indicates that the establishment displays a “Notice to Public”/”Ask for BIR Receipt” and will not merit a penalty.</p> <p>An X mark on this requirement indicates that the establishment does not display a “Notice to Public”/”Ask for BIR Receipt” and will merit a penalty.</p> <p>No mark on this requirement indicates that this requirement is still for inspection.</p>
Authorized sticker or DECAL of CRM/POS/CAS attached to machine	<p>A check on this requirement indicates that the establishment has the necessary authorization required for its machines and evidence of such is displayed. The establishment will not incur a violation.</p> <p>An X mark on this requirement indicates that the establishment has no authorization necessary for their machines and are unable to show evidence of such. The establishment will incur a violation.</p> <p>No mark on this requirement indicates that this requirement is still for inspection.</p>



**Figure 3.4  
Registration Requirements Screen**

**2.2.5. INVOICING REQUIREMENTS SCREEN**

The Invoicing Requirements Screen is used to verify the invoicing requirements of the taxpayer. A √ on the requirement signifies compliance while an X mark signifies violation of the requirement. The current requirement being inspected is signified by the checkbox with a black background. Selecting *menu* will allow the user to modify the state of the checkbox. For more information on toggling, see Toggle Item Screen / Next Screen.

Requirement	Description
Has registered services/receipts?	<p>A check mark on this requirement indicates that the establishment possesses registered services/receipts. The establishment will not incur any violation.</p> <p>An X mark on this requirement indicates that the establishment does not possess registered services/receipts. The establishment will incur a violation.</p> <p>No mark on this requirement indicates that this requirement is still for inspection.</p>
Uses duplicate copy and accomplish complete	A check mark on this requirement indicates that the establishment uses duplicate copy and that the

Requirement	Description
information of invoices/receipts.	<p>establishment accomplishes complete information of invoices/receipts. The establishment will not incur any violation.</p> <p>An X mark on this requirement indicates that the establishment does not use duplicate copy and that the establishment does not accomplish complete information of invoices/receipts. The establishment will incur a violation.</p> <p>No mark on this requirement indicates that this requirement is still for inspection.</p>
Registered receipts/invoices	<p>A check mark on this requirement indicates that the establishment issues registered receipts/invoices to its customers upon purchase of an item/service. The establishment will not incur a violation.</p> <p>An X mark on this requirement indicates that the establishment does not issue registered receipts/invoices to its customers upon purchase of an item/service. The establishment will not incur a violation.</p> <p>No mark on this requirement indicates that this requirement is still for inspection.</p>



**Figure 3.5**  
**Invoicing Requirements Screen**



**Figure 3.6**  
**Invoicing Requirements Screen**

The number listed under the item is the latest OCN of the taxpayer's invoices / receipts that is recorded on the database. The database that holds the OCN information is purged every 3 years. This implies that the user must check the printing date of the receipt. If the date is less than 3 years with respect to the current year, then the user must verify if the receipts / invoices used by the taxpayer are valid and registered receipts / invoices. If the printing date is greater than 3 years with respect to the current year, then the user must verify if the receipts/invoices that are being used are valid.

**2.2.6. REGISTERED CRM/POS LIST SCREEN**

The Registered CRM/POS List Screen displays all registered Cash Register Machines/ Point of Sales of the taxpayer being checked.



**Figure 3.7**  
**Registered CRM/POS List Screen**

### 2.2.7. BOOKKEEPING REQUIREMENTS SCREEN

The Bookkeeping Requirements Screen is used to verify the booking requirements of the taxpayer. A  $\checkmark$  on the requirement signifies compliance while an X mark signifies violation of the requirement. The current requirement being inspected is signified by the checkbox with a black background. Selecting *menu* will allow the user to modify the state of the checkbox. For more information on toggling, see Toggle Item Screen / Next Screen.

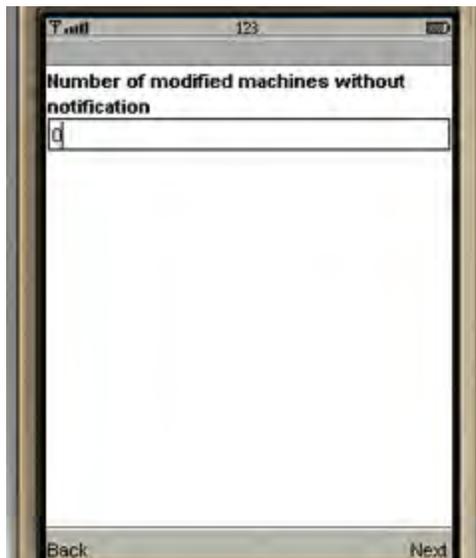
Requirement	Description
Permit to use loose leaf sales books	<p>A check mark on this item indicates that the establishment possesses a permit to use loose leaf sales books. The establishment will not incur a violation.</p> <p>An X mark on this requirement indicates that the establishment does not possess a permit to use loose leaf sales books. The establishment will incur a violation.</p> <p>No mark on this requirement indicates that this requirement is still for inspection.</p>



**Figure 3.8**  
**Bookkeeping Requirements Screen**

**2.2.8. NUMBER OF MODIFIED MACHINES WITHOUT NOTIFICATION SCREEN**

The Number of Modified Machines Without Notification Screen allows the user to input the count of modified machines that were found during a tax mapping activity.

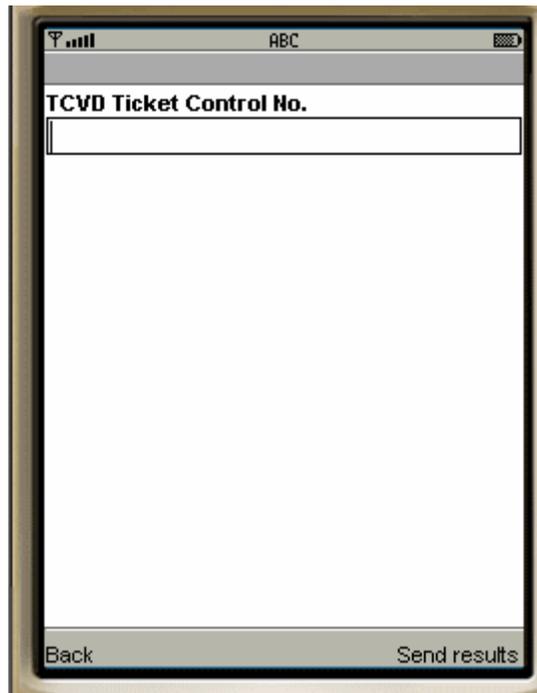


**Figure 3.8**  
**Number of Modified Machines Without Notification**

### 2.2.9. TCVD TICKET CONTROL SCREEN

The TCVD Ticket Control Screen is used by a user to input the violations control ticket number that uniquely identifies all the violations that a taxpayer has incurred for database storage and lookup.

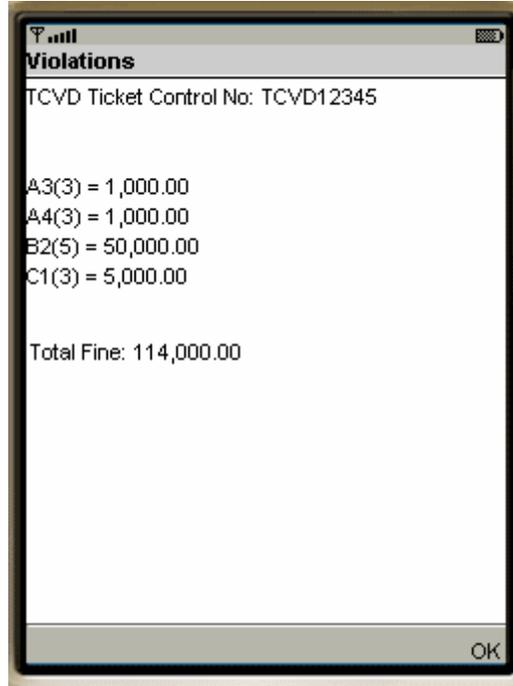
Parameter	Description
TCVD Ticket Control Number	A unique number that identifies and summarizes the violations a taxpayer has incurred.



**Figure 3.9**  
**TCVD Ticket Control Screen**

### 2.2.10. VIOLATIONS LIST SCREEN

The Violations List Screen displays a summary of the code of the violations a taxpayer has incurred and the number of occurrences for the same violation. It also displays the total amount of charges the taxpayer must settle due to the violations.



**Figure 3.10**  
**Violations List Screen**

#### **2.2.11. INFORMATION CORRECT PROMPT SCREEN**

Once a user has queried the database for the details of a specific taxpayer, the application will confirm with the user if the correct record has been retrieved by the application through the Information Correct Prompt Screen. Selecting *yes* will redirect the user to screens that are specific for tax mapping. Selecting *no* will redirect the user to the RDO Information Screen. For more information on the RDO Information Screen, refer to Login Screen.



**Figure 3.11**  
**Information Correct Screen**

#### **2.2.12. TAXMAP ANOTHER SCREEN**

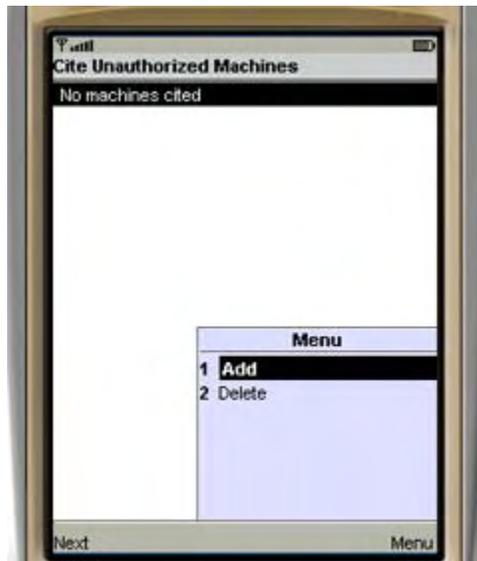
The Taxmap Another Screen allows a user to perform another batch of tax mapping.



**Figure 3.12**  
**Taxmap Another Screen**

#### **2.2.13. CITE UNAUTHORIZED CRM/POS/CAS SCREEN**

The Cite Unauthorized CRM/POS/CAS Screen allows a user to record unauthorized CRM/POS/CAS. If the user selects *next*, the user will be redirected to the Enter Serial Screen and will be able to record the identified unauthorized machines. Selecting *Menu* will allow the user to add or delete an unauthorized CRM/POS/CAS for citation. The format for an unauthorized CRM entry are as follows: BrandnameSerialNumber for example CASIO321874. The format for an unauthorized POS are as follows: SoftwareversionSerialnumber for example, POSExtreme321874. The purpose of the entries made through this screen are to determine the amount the taxpayer has to settle as a result of incurring penalties.

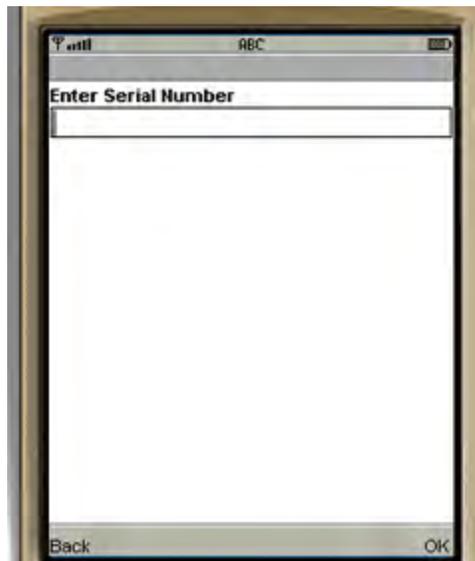


**Figure 3.13**  
Cite unauthorized CRM/POS/CAS Screen

**2.2.14. ENTER SERIAL SCREEN**

The Enter Serial Screen allows a user to record the serial number(s) of unauthorized machines. Selecting *Back* will redirect the user to the Cite Unauthorized CRM/POS/CAS Screen and will cancel the serial number entered. Selecting *OK* will keep a record of the input.

Parameter	Description
Serial Number	A unique number that identifies an unauthorized machine. Format of an unauthorized CRM is as follows: BrandnameSerialnumber example, CASIO321862 Format of an unauthorized POS is as follows: SoftwareversionSerialnumber example, POSExtreme12312



**Figure 3.14**  
**Enter Serial Screen**

#### **2.2.15. TOGGLE ITEM SCREEN / NEXT SCREEN**

The Toggle Item Screen/Next Screen allows the toggling of items from one state to another. The initial state of the checkbox is unmarked. Toggling the state from the initial state will mark the checkbox with a check mark. Toggling state from the checked state will change the state from that of checkbox with a check mark to that of a checkbox with an X mark. Toggling state from the X mark state will change it back to the initial state. The user is only able to change the state of the succeeding checkboxes once the current checkbox has been assigned either a check or an X mark.



**Figure 3.15**  
**Toggle Item / Next Page Screen**

#### 2.2.16. UNFILLED ERROR SCREEN

The Unfilled Error Screen alerts a user that there are fields that remain unmarked. Selecting *Done* will redirect the user to the previous screen.



**Figure 3.16**  
**Unfilled Error Screen**

## 2.3. WEB

### 2.3.1. LOGIN SCREEN

The application requires valid credentials from the user. The information gathered from this screen will allow or deny a user access to the system and its services. Application services will only be granted to a user who has supplied a valid username and password. Supplying an invalid username and password will generate an error and will not allow the user to view or access other pages. Selecting *login* will redirect the user to the dashboard. For more information on the application's dashboard, refer to Dashboard.

Parameter	Description
username	A user defined name that allows the application to uniquely identify the user using the system. The username, along with the password are credentials used to gain access to the application during database connection, query and insert.
password	A secret series of alphanumeric characters that enables a user to access the application. The password ensures that unauthorized users are not granted access to the application during database connection, query and insert.

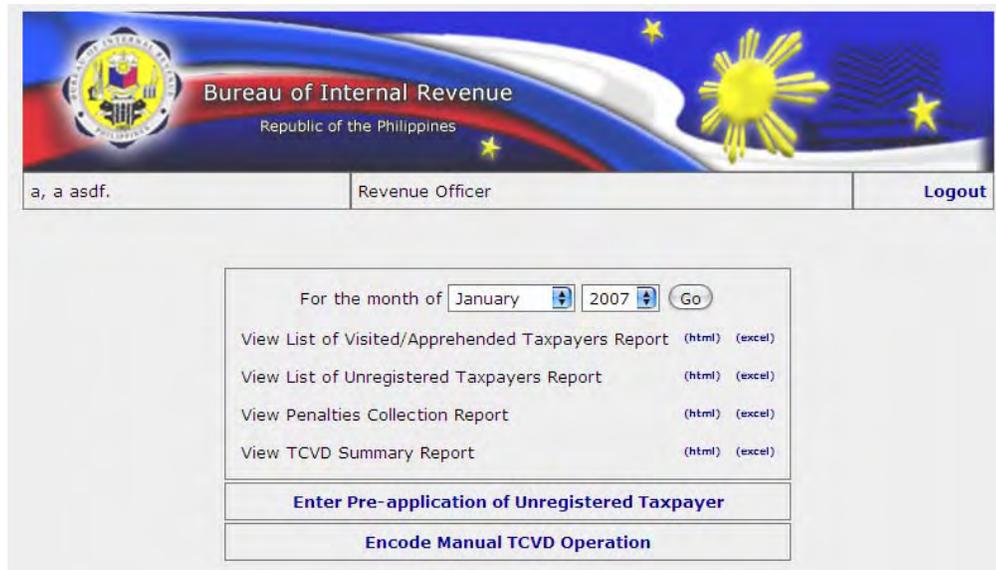


**Figure 3.17**  
**Login Screen**

### 2.3.2. DASHBOARD

The Dashboard is the central panel of the application. Once a user has successfully logged in to the application, the user will be redirected to the Dashboard and may navigate to other pages using the links. The following table lists the links found on the Dashboard.

Link	Description
View List of Visited/Apprehended Taxpayers Report	This will redirect the user to the Visited/Apprehended Taxpayers Report which contains a list of taxpayers who have been tax mapped and have been cited as either compliant or has incurred violations. The lists included in this report can be filtered by month.
View List of Unregistered Taxpayers Report	This will redirect the user to the Unregistered Taxpayers Report which contains a list of taxpayers who remain unregistered. The report also contains a list of new registrants and their registration status. The lists included in this report can be filtered by month. Once a taxpayer has been registered, the system will tag the taxpayer as registered.
View Penalties Collection Report	This will redirect the user to the Penalties Collection Report which contains a list of penalties incurred by taxpayers and the corresponding amount to be collected. The lists included in this report can be filtered by month.
View TCVD Summary Report	This will redirect the user to the TCVD Summary Report which contains a summary of (1) Visited/Apprehended Taxpayers, (2) Unregistered Taxpayers and (3) Penalties Collection. The lists included in this report can be filtered by month.
Reclassify Taxpayer	This will redirect the user to a page where the user can reclassify an unregistered taxpayer from unregistered to registered. The violations control number and the TIN of the taxpayer are needed to be able to reclassify a taxpayer.
Encode Manual TCVD Operation	This will redirect the user to the Manual TCVD page which allows a user to encode tax mapping information for database record and query.

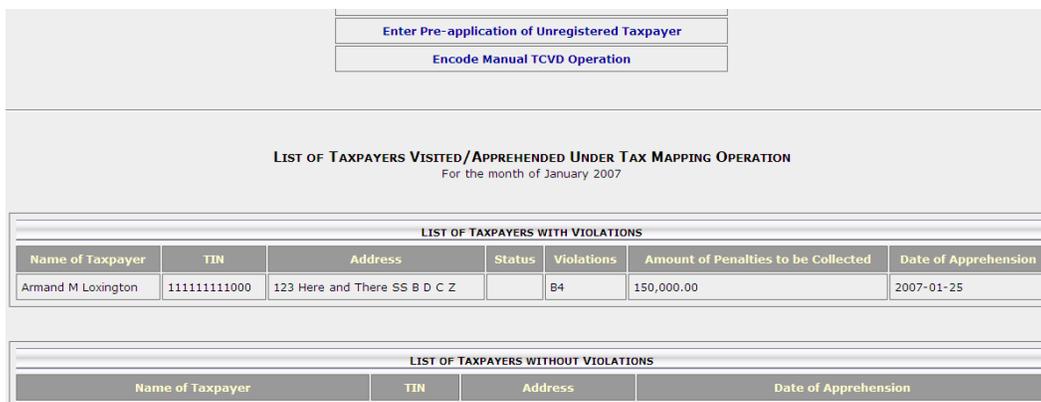


**Figure 3.18  
Dashboard**

**2.3.3. VISITED/APPREHENDED TAXPAYER REPORT**

The Visited/Apprehended Taxpayer Report displays a list of taxpayers that were visited/apprehended. The report can be filtered by monthly by changing the value of the dropdown list. The following table lists the tables that are included in the report.

Table	Description
List of Taxpayers with Violations	A list of taxpayers who were visited and were noted to have incurred violations for the selected month.
List of Taxpayers Without Violations	A list of taxpayers who were visited and were noted to be compliant for the selected month.



**Figure 3.19  
Visited/Apprehended List**

Field	Description
Name of Taxpayer	The registered name of the taxpayer.
TIN	Taxpayer Identification Number. Issued by the BIR to uniquely identify taxpayers.
Address	The address of the taxpayer.
Status	The status of the taxpayer.
Violations	The violations incurred by the taxpayer.
Amount of Penalties to be Collected	The amount of penalties to be collected due to the violations incurred.
Date of Apprehension	The date with which the taxpayer was apprehended with a violation.

LIST OF TAXPAYERS WITH VIOLATIONS						
Name of Taxpayer	TIN	Address	Status	Violations	Amount of Penalties to be Collected	Date of Apprehension
ABC Computers	111-222-333-444	123 ABC Street Manila, Philippines		A1, A2, A3, B1	50,000	10/12/2006
XYZ Hardware Store	123-456-789-000	456 XYZ Street Manila, Philippines		A1, A3, B1, B5	50,000	10/12/2006

**Figure 3.20**  
**Taxpayers With Violations List**

Field	Description
Name of Taxpayer	The registered name of the taxpayer.
TIN	Taxpayer Identification Number. Issued by the BIR to uniquely identify taxpayers.
Address	The address of the taxpayer.
Date of Apprehension	The date with which the taxpayer was apprehended with a violation.

LIST OF TAXPAYERS WITHOUT VIOLATIONS			
Name of Taxpayer	TIN	Address	Date of Apprehension
ABC Computers	111-222-333-444	123 ABC Street Manila, Philippines	10/12/2006
XYZ Hardware Store	123-456-789-000	456 XYZ Street Manila, Philippines	10/12/2006

**Figure 3.21**  
**Taxpayers Without Violations List**

#### 2.3.4. UNREGISTERED TAXPAYER REPORT

Unregistered Taxpayer Report provides the user with a list of establishments and business that are operating but remain unregistered (once a taxpayer has registered, the system will tag that taxpayer as registered). The report

can be filtered by monthly by changing the value of the dropdown list. The following table lists the tables that are included in the report.

Field	Description
Unregistered Taxpayers from Previous Month List	This table contains a list of taxpayers that have been noted as unregistered as reported by activities done during previous months. It includes the following information: (1) Name of Taxpayer, (2) Address, and (3) Date of Apprehension.
Unregistered Taxpayers for Current Month List	This table contains a list of taxpayers that have been noted as unregistered as reported by activities done during current month. It includes the following information: (1) Name of Taxpayer, (2) Address, and (3) Date of Apprehension.
New Registrant List	This table contains a list of taxpayers that have recently registered. The table contains the following information: (1) Name of Taxpayer, (2) TIN, (3) Address, (4) Date of Registration and (5) Registration Tax Types.
New Registrant Filers List	This table contains a list of taxpayers that were registered during the course of a taxmapping activity. The table contains the following information: (1) Name of Taxpayer, (2) TIN, (3) Address, (4) Date of Registration and (5) Amount and (6) Tax types identified as (a) Income Tax denoted by IT (b) Value Added Tax denoted byVT (c) Percentage Tax denoted by PT and (d) Withholding Tax denoted by WT.

LIST AND STATUS OF UNREGISTERED TAXPAYERS DISCOVERED THROUGH TAX MAPPING OPERATION AND NEW REGISTRANTS - FILERS For the month of January 2007				
LIST OF UNREGISTERED TAXPAYERS FROM PREVIOUS MONTH MAPPING (STARTING JANUARY 2006)				
Name of Taxpayer	Address		Date of Apprehension	
LIST OF UNREGISTERED TAXPAYERS FROM THIS MONTH MAPPING				
Name of Taxpayer	Address		Date of Apprehension	
LIST OF NEW REGISTRANTS FROM TAX MAPPING THIS MONTH				
Name of Taxpayer	TIN	Address	Date of Apprehension	Registered Tax Types
therese seares	300123123000	1234 city land shaw towers	2007-01-25	VAT

**Figure 3.22**  
**Unregistered Taxpayer List**

Field	Description
Name of Taxpayer	The registered name of the taxpayer.
Address	The address of the taxpayer.
Date of Apprehension	The date with which the taxpayer was apprehended for the violation.

LIST OF UNREGISTERED TAXPAYERS FROM PREVIOUS MONTH MAPPING (STARTING JANUARY 2006)		
Name of Taxpayer	Address	Date of Apprehension
ABC Computers	123 ABC Street Manila, Philippines	10/12/2006
XYZ Hardware Store	456 XYZ Street Manila, Philippines	10/12/2006

**Figure 3.23**  
**Unregistered Taxpayers From Previous Month List**

Field	Description
Name of Taxpayer	The registered name of the taxpayer.
Address	The address of the taxpayer.
Date of Apprehension	The date with which the taxpayer was apprehended for the violation.

LIST OF UNREGISTERED TAXPAYERS FROM THIS MONTH MAPPING		
Name of Taxpayer	Address	Date of Apprehension
ABC Computers	123 ABC Street Manila, Philippines	10/12/2006
XYZ Hardware Store	456 XYZ Street Manila, Philippines	10/12/2006

**Figure 3.24**  
**Unregistered Taxpayers For Current Month List**

Field	Description
Name of Taxpayer	The registered name of the taxpayer.
TIN	Taxpayer Identification Number. Issued by the BIR to uniquely identify taxpayers.
Address	The address of the taxpayer.
Date of Apprehension	The date with which the taxpayer was apprehended for the violation.
Registered Tax Types	The tax types with which the taxpayer enlisted the business registered to belong.

LIST OF NEW REGISTRANTS FROM TAX MAPPING THIS MONTH				
Name of Taxpayer	TIN	Address	Date of Apprehension	Registered Tax Types
ABC Computers	111-222-333-444	123 ABC Street Manila, Philippines	10/12/2006	VAT
XYZ Hardware Store	123-456-789-000	456 XYZ Street Manila, Philippines	10/12/2006	VAT

**Figure 3.25**  
New Registrants List

Field	Description
Name of Taxpayer	The registered name of the taxpayer.
TIN	Taxpayer Identification Number. Issued by the BIR to uniquely identify taxpayers.
Address	The address of the taxpayer.
Period Offered	The period wherein the registration is offered as part of the tax mapping activity.
Amount	The amount depends on the Tax Type that the taxpayer will be a part of.
IT	Income Tax
VT	Value Added Tax
PT	Percentage Tax
WT	Withholding Tax
Total	The total amount to be settled by the taxpayer for registration.

LIST OF NEW REGISTRANTS FROM TAX MAPPING - FILERS							
Name of Taxpayer	TIN	Address	Period Offered	Amount			
				IT	VT	PT	WT
ABC Computers	111-222-333-444	123 ABC Street Manila, Philippines					
XYZ Hardware Store	123-456-789-000	456 XYZ Street Manila, Philippines					
Total							<input type="text"/>

**Figure 3.26**  
New Registrant Filers

### 2.3.5. PENALTY COLLECTION REPORT

The Penalty Collection Report contains details on collections based on penalties incurred by taxpayers. It includes the projected amount to be collected and the actual amount collected.

**REPORT OF COLLECTION OF PENALTIES FROM TAX MAPPING OPERATION**  
For the month of January 2007

Name of Taxpayer	TIN	Address	Date of Apprehension	Amount of Penalties to be Collected	Actual Amount Collected	Difference (estimated - actual)
Armand M Lovington	11111111000	123 Here and There SE B D C Z	2007-01-25	150,000.00	0.00	150,000.00
Total				150,000.00	0.00	150,000.00

**Figure 3.27**  
**Penalty Collection Report**

Field	Description
Name of Taxpayer	The registered name of the taxpayer.
TIN	Taxpayer Identification Number. Uniquely identifies a taxpayer.
Address	The registered address of the taxpayer.
Date of Apprehension	The date wherein the taxpayer incurred a violation.
Amount of Penalties to be Collected	The amount to be collected as specified by the violations checklist and the corresponding amount of penalty for the violations incurred by the taxpayer.
Actual Amount Collected	The actual amount collected from the taxpayer as penalty for violations.
Difference	The difference between the Amount of Penalties to be collected and the Actual Amount Collected.
Total	The total amounts for each of the following fields: (1) Amount of Penalties to be collected, (2) Actual Amount Collected and (3) Difference.

Name of Taxpayer	TIN	Address	Date of Apprehension	Amount of Penalties to be Collected	Actual Amount Collected	Difference (estimated - actual)
ABC Computers, Inc.	111-222-333-444	123 ABC Street, Manila, Philippines	10/12/2006	50,000	44,000	6,000
XYZ Hardware Store	123-456-789-000	456 XYZ Street Manila, Philippines	10/12/2006	50,000	50,000	0
Total				100,000	94,000	6,000

**Figure 3.28**  
**Penalty Collection List and Total**

### 2.3.6. TCVD SUMMARY REPORT

The TCVD Summary Report contains a summarized detail of the tax mapping activities that have been conducted. It contains three sections: (A) Establishments Visited/Apprehended, (B) Penalties/Collections and (C) Status of Unregistered Taxpayers. The Establishments Visited/Apprehended section is a summary of the Visited/Apprehended Taxpayers Report. The Penalties/Collections section summarizes the Penalty Collection Report and the Status of Unregistered Taxpayers summarizes the Unregistered Taxpayers Report.

**SUMMARY REPORT OF TAX COMPLIANCE VERIFICATION DRIVE**  
For the month of January 2007

<b>A</b>	<b>ESTABLISHMENTS VISITED/APPREHENDED</b>	<b>Previous month (accumulated)</b>	<b>This month</b>	<b>Year to Date</b>
	Target number of establishments to be visited	100	100	200
	Total number of establishments visited	0	5	5
<b>B</b>	<b>PENALTIES/COLLECTIONS</b>	<b>Previous month (accumulated)</b>	<b>This month</b>	<b>Year to Date</b>
	Total number of establishments with violations	0	3	3
	A1 Failure to register	0	0	0
	A2 Failure to Pay and Display the Annual Registration Fee: BIR Form 0605	0	0	0
	A3 No Certificate of Registration displayed	0	1	1
	A4 Failure to display the poster "Ask for BIR Receipt" or "Notice to the Public" to demand receipts/invoices	0	0	0
	A5 Failure to attach or paste authorized sticker/DECAL authorizing the use of CRM/POS/CAS	0	1	1
	B1 Failure or refusal to issue receipts/invoices	0	0	0
	B2 Duplicate copy of the receipts/invoices is blank but the accomplished original is detached or incomplete information in the receipts/invoices	0	0	0
	B3 Possession and use of unregistered/unauthorized receipts/invoices	0	0	0
	B4 Possession and use of unregistered/unauthorized Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or Computerized Accounting System (CAS)	0	3	3
	B5 Failure to notify the Revenue District Office of transfers or any adjustment/changes with CRM/POS/CAS	0	0	0
	C1 Failure to present application form (BIR Form 1900 and 1905) to use registered sales books/permit to use loose leaf sales books	0	0	0
	Total amount of penalties to be collected	0.00	411,000.00	411,000.00
	Actual amount of penalties collected	1,000.00	1,000.00	2,000.00
<b>C</b>	<b>STATUS OF UNREGISTERED TAXPAYERS</b>	<b>Previous month (accumulated)</b>	<b>This month</b>	<b>Year to Date</b>
	Number of apprehended unregistered establishments	0	1	1
	Number of new registrants from tax mapping	0	1	1
	Number of apprehended unregistered established who remained unregistered	0	0	0
	Number of apprehended unregistered that started to file business taxes	1	1	2

**Figure 3.29**  
**TCVD Summary Report Screen**

Field	Description
Target number of establishments to be visited	The projected number of establishments that are to be visited.
Total number of establishments visited	The actual number of establishments visited.

		Previous month (accumulated)	This month	Year to Date
<b>A</b>	<b>ESTABLISHMENTS VISITED/APPREHENDED</b>			
	Target number of establishments to be visited			
	Total number of establishments visited			

**Figure 3.30**  
**Section A - Establishments Visited/Apprehended**

<b>B PENALTIES/COLLECTIONS</b>			
Total number of establishments with violations			
A1 Failure to register			
A2 Failure to Pay and Display the Annual Registration Fee: BIR Form 0605			
A3 No Certificate of Registration displayed			
A4 Failure to display the poster "Ask for BIR Receipt" or "Notice to the Public" to demand receipts/invoices			
A5 Failure to attach or paste authorized sticker/DECAL authorizing the use of CRM/POS/CAS			
B1 Failure or refusal to issue receipts/invoices			
B2 Duplicate copy of the receipts/invoices is blank but the accomplished original is detached or incomplete information in the receipts/invoices			
B3 Possession and use of unregistered/unauthorized receipts/invoices			
B4 Possession and use of unregistered/unauthorized Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or Computerized Accounting System (CAS)			
B5 Failure to notify the Revenue District Office of transfers or any adjustment/changes with CRM/POS/CAS			
C1 Failure to present application form (BIR Form 1900 and 1905) to use registered sales books/permit to use loose leaf sales books			
Total amount of penalties to be collected			
Actual amount of penalties collected			

**Figure 3.31  
Section B - Penalties and Collections**

<b>C STATUS OF UNREGISTERED TAXPAYERS</b>			
Number of apprehended unregistered establishments			
Number of new registrants fro tax mapping			
Number of apprehended unregistered established who remained unregistered			
Number of apprehended unregistered that started to file business taxes			

**Figure 3.32  
Section C - Status of Unregistered Taxpayers**

**2.3.7. MANUAL TCVD**

Manual TCVD allows the user to encode information gathered through tax mapping activities for storage and query.

To use this feature, a user must enter RDO Information before access to the other pages is given. Selecting *submit* on Figure 3.33

RDO Information will allow the user to continue with the manual TCVD and will allow the application to uniquely identify the user and tag the record that will be generated in reference to the user. Selecting *reset* on Figure 3.33 RDO Information will clear the fields. The following table lists the fields required from the user.

Parameter	Description
RDO Number	Revenue District Officer Number. A number that uniquely identifies a BIR employee authorized to perform tax mapping activities.
TIN	Taxpayer Identification Number. A number issued by the BIR that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation. The format of the TIN upon entry should be in groupings of 3 with a dash (-) separating each group example: ###-###-###-### The first 3 sets refer to the TIN while the last set refers to the branch code. Supplying a TIN with an invalid format will generate an error upon database connection and query.
Zone Number	The zone number to which the taxpayer is defined to be a part of.

**Enter RDO Information**

<b>RDO Number</b>	<input type="text" value="42"/>
<b>Zone Number</b>	<input type="text" value="2"/>
<b>Tax Identification Number</b>	<input type="text" value="234-884-346-000"/>
<input type="button" value="Submit"/> <input type="button" value="Reset"/>	

**Figure 3.33  
RDO Information**

Once the user has entered the fields required on Figure 3.33 RDO Information, the system will then display the Taxpayer Information Sheet of a match on the database has been found for the TIN. The Taxpayer Information Sheet contains the following information:

Detail	Description
Business Trade Name	The registered business name of the establishment or business.
TIN	Taxpayer Identification Number. A number that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation.
Taxpayer's Name	The name of the taxpayer to which the establishment or business belongs.
Registered Address	The registered address of the taxpayer.
Contact Details	The contact information of the taxpayer.

**TAXPAYER INFORMATION SHEET**

Business Trade Name	ABC Computers
Tax Identification Number	111-222-333-444
Taxpayer's / Owner's Name	Santos, Anthony James
Registered Address	123 ABC Street Manila, Philippines
Contact Details	1234567

Is this the correct taxpayer?  Yes  No

**Figure 3.34  
Taxpayer's Information Sheet**

A user verifies that the correct record has been retrieved by selecting *yes*. The system will then display the compliance sheet. The Compliance sheet is composed of the following sections: (1) Registration Requirements, (2) Invoicing Requirements and Use of Cash Register Machines and (3) Bookkeeping Regulations.

**REGISTRATION REQUIREMENTS**

1	Is the taxpayer a registered business establishment?	<input type="radio"/> Yes	<input type="radio"/> No
2	Has the taxpayer paid its Registration fee? (Payment made on)	<input type="radio"/> Yes	<input type="radio"/> No
3	Is the certificate of Registration (Original) displayed?	<input type="radio"/> Yes	<input type="radio"/> No
4	Is the "Notice to Public" or "Ask for BIR Receipt" (Original) displayed?	<input type="radio"/> Yes	<input type="radio"/> No
5	Is the authorized sticker or DECAL of registered CRM/POS/CAS attached to the machine?	<input type="radio"/> Yes	<input type="radio"/> No

**Figure 3.35  
Section A - Registration Requirements**

INVOICING REQUIREMENTS AND USE OF CASH REGISTER MACHINES								
6	Does the taxpayer duly provided with registered Invoices / Receipts?	<input type="radio"/> Yes <input type="radio"/> No						
7	Does the taxpayer use duplicate copy and accomplish complete information of receipts / invoices?	<input type="radio"/> Yes <input type="radio"/> No						
8	Does the taxpayer possess and use registered or authorized receipts / invoices? (OCN: )	<input type="radio"/> Yes <input type="radio"/> No						
9	Are all CRM/POS/CAS registered and have displayed permits?	<input type="radio"/> Yes <input type="radio"/> No						
<table border="1"> <thead> <tr> <th>Serial</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td><input type="radio"/> Yes</td> <td><input type="radio"/> No</td> </tr> </tbody> </table>		Serial				<input type="radio"/> Yes	<input type="radio"/> No	
Serial								
	<input type="radio"/> Yes	<input type="radio"/> No						
Cite unauthorized machines (0 cited)								
10	Did the business establishment notify BIR for any adjustment/changes with CRM/POS/CAS?	<input type="radio"/> Yes <input type="radio"/> No						

**Figure 3.36**  
**Section B - Invoicing Requirements and Use of Cash Register Machines**

BOOKKEEPING REGULATIONS		
11	Is there an application form (BIR Form 1900 and 1905) to use registered sales books / permit to use loose leaf sales books?	<input type="radio"/> Yes <input type="radio"/> No
Violation Control Ticket No. <input type="text"/>		

**Figure 3.37**  
**Section C - Bookkeeping Regulations**

If violations have been incurred, a TCVD ticket will be issued to the taxpayer. The amount that the taxpayer must settle is determined by the requirements the taxpayer has violated and the number of occurrences of the same violation.

VIOLATIONS TICKET		
No VIOLATIONS (WILL APPEAR IF NO VIOLATIONS; TABLE BELOW WILL NOT SHOW)		
Violation Code	Repetitions	Amount
A1	2	40000
Details of unregistered CRM/POS		
Model	Brand	Serial
P25-i	NEC;	1234-56-789-0;
Total		40000

**Figure 3.38**  
**TCVD Ticket**

## REPORTS

The reports are accessible only through the web application. There are four types of reports (1) Apprehended/Visited Taxpayers Report, (2) Unregistered Taxpayers Report, (3) Penalties Collection Report and (4) TCVD Summary Report viewable in either HTML or as an Excel file. The different reports can be filtered by (1) Month, (2) Year, (3) Revenue District Office, and (4) Region depending on the user type that is logged on to the system. Refer to the Security Matrix for the access levels that are granted per user type.

For a logged on Revenue Office user type, the reports only contain tax mapping activity results that were encoded by the current user. For a logged on Revenue District Office user type, the reports contain tax mapping activity results that were encoded by all the Revenue Office user types that are under the current user's district. For a logged in Regional Office user type, the reports contain all tax mapping activity results that were encoded by all users that are under the current logged on user's region. The National Office user type is able to view reports that reflect tax mapping activity results on a national level.

### 2.4. APPREHENDED/VISITED TAXPAYERS REPORT

The Apprehended/Visited Taxpayers report contain a list of taxpayers that were visited or apprehended by an RO as a result of a tax mapping activity.

LIST OF TAXPAYERS VISITED/APPREHENDED UNDER TAX MAPPING OPERATION						
For the month of January 2007						
LIST OF TAXPAYERS WITH VIOLATIONS						
Name of Taxpayer	TIN	Address	Status	Violations	Amount of Penalties to be Collected	Date of Apprehension
Armand M Loxington	11111111000	123 Here and There SS B D C Z		A5,B4	59,000.00	2007-01-24
Armand M Loxington	11111111000	123 Here and There SS B D C Z		A3,B4	101,000.00	2007-01-24
Armand M Loxington	11111111000	123 Here and There SS B D C Z		B4	150,000.00	2007-01-25
LIST OF TAXPAYERS WITHOUT VIOLATIONS						
Name of Taxpayer	TIN	Address				Date of Apprehension
Armand M Loxington	11111111000	123 Here and There SS B D C Z				2007-01-16

**Figure 5.1.1  
Visited/Apprehended Taxpayers Report (HTML)**

For the List of Taxpayers With Violations on Figure 5.1.1, the information listed on the table are as follows:

Detail	Description
Name of Taxpayer	The name of the taxpayer to which the establishment or business belongs.
TIN	Taxpayer Identification Number. A number that uniquely

Detail	Description
	identifies a taxpayer and is used by the government to track earnings for revenue generation.
Address	The registered address of the taxpayer.
Status	This field is intentionally left blank and is to be filled up by the user.
Violations	The codes that correspond to the violations with which the taxpayer was apprehended for.
Amount of Penalties to be Collected	The total amount to be collected for the incurred penalties.
Date of Apprehension	The date with which the taxpayer was tax mapped and have been marked as noncompliant.

**Table 5.1.1  
Visited/Apprehended Taxpayers Report Violations Details**

For the List of Taxpayers Without Violations on Figure 5.1.1, the information listed on the table are as follows:

Detail	Description
Name of Taxpayer	The name of the taxpayer to which the establishment or business belongs.
TIN	Taxpayer Identification Number. A number that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation.
Address	The registered address of the taxpayer.
Date of Apprehension	The date with which the taxpayer was tax mapped and have been marked as noncompliant.

**Table 5.1.2  
Visited/Apprehended Taxpayers Report Compliant Details**

The Visited/Apprehended Taxpayers report can also be saved and viewed as an excel file. The user can click on the excel link that is on the same row of the report on any user types' dashboards to be able to save the file. The file is saved into the desktop as viewreports.jsp. The user must change the file extension of the report to .xls such that the filename becomes viewreports.xls. The excel report for Visited/Apprehended Taxpayers group the taxpayers on different tabs. The Compliant Tab contains the information of the taxpayers that were compliant and have incurred no violations while the Violators Tab contains the information of the taxpayers that were noncompliant and have incurred penalties.

- **Compliant Tab** – the information contained in the Compliant Tab are the same as the information displayed by its HTML counterpart, the details are listed in Table 5.1.2

REPUBLIC OF THE PHILIPPINES			
DEPARTMENT OF FINANCE			
KAWANIHAN NG RENTAS INTERNAS			
All Regions			
All Districts			
List of Taxpayers without Violations			
Name of Taxpayer	TIN	Address	Date of Apprehension
Armand M Loxington	11111111000	123 Here and There SS B D C Z	2007-01-16

**Figure 5.1.2**  
**Visited/Apprehended Taxpayers Report Compliant Tab**

- **Violators Tab** – the information contained in the Violators Tab are the same as the information displayed by its HTML counterpart, the details are listed in Table 5.1.1

DEPARTMENT OF FINANCE						
KAWANIHAN NG RENTAS INTERNAS						
All Regions						
All Districts						
List of Taxpayers with Violations						
Name of Taxpayer	TIN	Address	Status	Violations	Amount of Penalties to be Collected	Date of Apprehension
Armand M Loxington	11111111000	123 Here and There SS B D C Z	A5	B4	\$59,000.00	2007-01-24

**Figure 5.1.3**  
**Visited/Apprehended Taxpayers Report Violators Tab**

## 2.5. UNREGISTERED TAXPAYERS REPORT

The Unregistered Taxpayers report contain information regarding the taxpayers who were identified as unregistered during a conducted tax mapping activity. This report also lists the taxpayers who are identified as new registrants.

**LIST AND STATUS OF UNREGISTERED TAXPAYERS DISCOVERED  
THROUGH TAX MAPPING OPERATION AND NEW REGISTRANTS - FILERS**  
For the month of January 2007

LIST OF UNREGISTERED TAXPAYERS FROM PREVIOUS MONTH MAPPING (STARTING JANUARY 2006)				
Name of Taxpayer	Address	Date of Apprehension		

LIST OF UNREGISTERED TAXPAYERS FROM THIS MONTH MAPPING		
Name of Taxpayer	Address	Date of Apprehension

LIST OF NEW REGISTRANTS FROM TAX MAPPING THIS MONTH				
Name of Taxpayer	TIN	Address	Date of Apprehension	Registered Tax Types
therese seares	300123123000	1234 city land shaw towers	2007-01-25	VAT

LIST OF NEW REGISTRANTS FROM TAX MAPPING - FILERS							
Name of Taxpayer	TIN	Address	Period Offered	Amount			
				IT	VT	PT	WT
ABC Computers	111-222-333-444	123 ABC Street Manila, Philippines					
XYZ Hardware Store	123-456-789-000	456 XYZ Street Manila, Philippines					
Total							

**Figure 5.2.1  
Unregistered Taxpayers Report (HTML)**

The details listed in the Unregistered Taxpayers report are as follows:

Detail	Description
Name of Taxpayer	The name of the taxpayer to which the establishment or business belongs.
TIN	Taxpayer Identification Number. A number that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation.
Address	The registered address of the taxpayer.
Date of Apprehension	The date with which the taxpayer was tax mapped and have been marked as noncompliant.
Registered Tax Types	The tax types identified for this taxpayer.

**Table 5.2.1  
Unregistered Taxpayers Table Details**

Detail	Description
Name of Taxpayer	The name of the taxpayer to which the establishment or business belongs.
TIN	Taxpayer Identification Number. A number that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation.
Address	The registered address of the taxpayer.

Detail	Description
Period Offered	The period wherein the registration is offered as part o the tax mapping activity.
Amount	The amount depends on the Tax Type that the taxpayer will be a part of.
IT (Income Tax)	Signifies that the taxpayer is a part of the Income Tax type.
VT (Value-added Tax)	Signifies that the taxpayer is a part of the Value-added Tax type.
PT (Percentage Tax)	Signifies that the taxpayer is a part of the Percentage Tax type.
WT (Withholding Tax)	Signifies that the taxpayer is a part of the Withholding Tax type.
Total	The total amount to be settled by the taxpayer. Dependent on Amount, IT, VT, PT and WT fields.

**Table 5.2.2  
New Registrants Table Details**

## 2.6. PENALTIES COLLECTION REPORT

The Penalty Collection Report contains details on collections based on penalties incurred by taxpayers. It includes the projected amount to be collected and the actual amount collected.

REPORT OF COLLECTION OF PENALTIES FROM TAX MAPPING OPERATION For the month of January 2007						
Name of Taxpayer	TIN	Address	Date of Apprehension	Amount of Penalties to be Collected	Actual Amount Collected	Difference <small>(estimated - actual)</small>
Armand M Loxington	11111111000	123 Here and There SS B D C Z	2007-01-24	59,000.00	0.00	59,000.00
Armand M Loxington	11111111000	123 Here and There SS B D C Z	2007-01-24	101,000.00	0.00	101,000.00
Armand M Loxington	11111111000	123 Here and There SS B D C Z	2007-01-25	150,000.00	0.00	150,000.00
Total				310,000.00	0.00	310,000.00

**Figure 5.3.1  
Penalties Collection Report (HTML)**

A	B	C	D	E	F	G
REPUBLIC OF THE PHILIPPINES						
DEPARTMENT OF FINANCE						
KAWANIHAN NG RENTAS INTERNAS						
Revenue Region No. 1						
Revenue District Office No. 1						
Report of Collection of Penalties from Tax Mapping Operation						
Name of Taxpayer	TIN	Address	Date of Apprehension	Amount of Penalties to be collected	Actual Amount Collected	Difference (estimated - actual)
Amard M Loxington	111111111000	123 Here and There SS B D C Z	2007-01-24	£59,000.00	£0.00	£59,000.00
Amard M Loxington	111111111000	123 Here and There SS B D C Z	2007-01-24	£101,000.00	£0.00	£101,000.00
Amard M Loxington	111111111000	123 Here and There SS B D C Z	2007-01-25	£150,000.00	£0.00	£150,000.00
Total				£310,000.00	£0.00	£310,000.00

**Figure 5.3.2**  
**Penalties Collection Report (Excel)**

Detail	Description
Name of Taxpayer	The name of the taxpayer to which the establishment or business belongs.
TIN	Taxpayer Identification Number. A number that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation.
Address	The registered address of the taxpayer.
Date of Apprehension	The date with which the taxpayer was tax mapped and have been marked as noncompliant.
Amount of Collections to be Collected	The amount of collection projected to be collected for the penalties incurred by the taxpayer.
Actual Amount Collected	This amount is intentionally left blank and is to be filled up by the user.
Difference	The difference in amount of the Amount of Collections to be Collected column and the Actual Amount Collected column per tax payer included in the report.

**Figure 5.3.1**  
**Penalties Collection Table Details**

## 2.7. TCVD SUMMARY

The TCVD Summary report contains a summary of the information gathered during tax mapping activities.

<b>SUMMARY REPORT OF TAX COMPLIANCE VERIFICATION DRIVE</b>				
For the month of January 2007				
<b>A</b>	<b>ESTABLISHMENTS VISITED/APPREHENDED</b>	<b>Previous month (accumulated)</b>	<b>This month</b>	<b>Year to Date</b>
	Target number of establishments to be visited	100	100	200
	Total number of establishments visited	0	5	5
<b>B</b>	<b>PENALTIES/COLLECTIONS</b>	<b>Previous month (accumulated)</b>	<b>This month</b>	<b>Year to Date</b>
	Total number of establishments with violations	0	3	3
	A1 Failure to register	0	0	0
	A2 Failure to Pay and Display the Annual Registration Fee: BIR Form 0605	0	0	0
	A3 No Certificate of Registration displayed	0	1	1
	A4 Failure to display the poster "Ask for BIR Receipt" or "Notice to the Public" to demand receipts/invoices	0	0	0
	A5 Failure to attach or paste authorized sticker/DECAL authorizing the use of CRM/POS/CAS	0	1	1
	B1 Failure or refusal to issue receipts/invoices	0	0	0
	B2 Duplicate copy of the receipts/invoices is blank but the accomplished original is detached or incomplete information in the receipts/invoices	0	0	0
	B3 Possession and use of unregistered/unauthorized receipts/invoices	0	0	0
	B4 Possession and use of unregistered/unauthorized Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or Computerized Accounting System (CAS)	0	3	3
	B5 Failure to notify the Revenue District Office of transfers or any adjustment/changes with CRM/POS/CAS	0	0	0
	C1 Failure to present application form (BIR Form 1900 and 1905) to use registered sales books/permit to use loose leaf sales books	0	0	0
	Total amount of penalties to be collected	0.00	411,000.00	411,000.00
	Actual amount of penalties collected	1,000.00	1,000.00	2,000.00
<b>C</b>	<b>STATUS OF UNREGISTERED TAXPAYERS</b>	<b>Previous month (accumulated)</b>	<b>This month</b>	<b>Year to Date</b>
	Number of apprehended unregistered establishments	0	1	1
	Number of new registrants from tax mapping	0	1	1
	Number of apprehended unregistered established who remained unregistered	0	0	0
	Number of apprehended unregistered that started to file business taxes	1	1	2

**Figure 5.4.1  
TCVD Summary Report (HTML)**

A	B	C	D	E	F	G
<b>REPUBLIC OF THE PHILIPPINES</b>						
<b>DEPARTMENT OF FINANCE</b>						
<b>KAWANIHAN NG RENTAS INTERNAS</b>						
<b>Revenue Region No. 1</b>						
<b>Revenue District Office No. 1</b>						
<b>Summary Report of Tax Compliance Verification Drive</b>						
<b>A</b>	<b>ESTABLISHMENTS VISITED/APPREHENDED</b>			<b>Previous month (accumulated)</b>	<b>This month</b>	<b>Year to Date</b>
	Target number of establishments to be visited			100	100	200
	Total number of establishments visited			0	5	5
<b>B</b>	<b>PENALTIES/COLLECTIONS</b>			<b>Previous month (accumulated)</b>	<b>This month</b>	<b>Year to Date</b>
	Target number of establishments to be visited			100	100	200
	A1	Failure to Register		0	0	0
	A2	Failure to Pay and Display the Annual Registration BIR Form 0605		0	0	0
	A3	No Certificate of Registration displayed		0	1	1
	A4	Failure to display the poster "Ask for BIR Receipt" or "Notice to the Public" to demand receipts/invoices		0	0	0
	A5	Failure to attach or paste authorized sticker/DECAL		0	1	1
	B1	Failure or refusal to issue receipts/invoices		0	0	0
	B2	Duplicate copy of the receipts/invoices is blank but the accomplished original is detached or incomplete		0	0	0
	B3	Possession and use of unregistered/unauthorized receipts/invoices		0	0	0
	B4	Possession and use of unregistered/unauthorized Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or Computerized Accounting System (CAS)		0	3	3
	B5	Failure to notify the Revenue District Office of transfers or any adjustment/changes with CRM/POS/CAS		0	0	0
	C1	Failure to present application form (BIR Form 1900 and 1905) to use registered sales books/permit to use loose leaf sales books		0	0	0
	Total amount of penalties to be collected			£0.00	£411,000.00	£411,000.00
	Actual amount of penalties collected			£1,000.00	£1,000.00	£2,000.00
<b>C</b>	<b>STATUS OF UNREGISTERED TAXPAYERS</b>			<b>Previous month (accumulated)</b>	<b>This month</b>	<b>Year to Date</b>
	Number of apprehended unregistered establishments			£0.00	£1.00	£1.00
	Number of new registrants from tax mapping			£0.00	£1.00	£1.00
	Number of apprehended unregistered established who remained unregistered			£0.00	£0.00	£0.00
	Number of apprehended unregistered that started to file business taxes			£1.00	£1.00	£2.00

**Figure 5.4.2**  
**TCVD Summary Report (EXCEL)**

Detail	Description
Target Number of Establishments to be Visited	The projected number of establishments that are to be tax mapped. This count can be edited by the user to reflect actual count.
Total Number of Establishments to be Visited	The actual number of establishments that were visited during a tax mapping activity.
A1 Failure to Register	The number of establishments that were unable to register.

Detail	Description
A2 Failure to Pay and Display the Annual Registration Fee: BIR Form 0605	The number of establishments that were unable to pay and display the annual registration fee.
A3 No Certificate of Registration displayed	The number of establishments that were unable to display their Certificate of Registration.
A4 Failure to display the poster "Ask for BIR Receipt" or "Notice to the Public" to demand receipts/invoices	The number of establishments that were unable to display their poster of "Ask for BIR Receipt" or "Notice to the Public".
A5 Failure to attach or paste authorized sticker/DECAL authorizing the use of CRM/POS/CAS	The number of establishments that were unable to attach or paste the authorized sticker/DECAL authorizing the use of CRM/POS/CAS.
B1 Failure or refusal to issue receipts/invoices	The number of establishments that were unable to or refused to issue receipts/invoices to their customers.
B2 Duplicate copy of the receipts/invoices is blank but the accomplished original is detached or incomplete information in the receipts/invoices	The number of establishments whose duplicate copy of the receipts/invoices is blank but whose accomplished original is detached or incomplete information in the receipts/invoices.
B3 Possession and use of unregistered/unauthorized receipts/invoices	The number of establishments that possessed and used unregistered/unauthorized receipts/invoices.
B4 Possession and use of unregistered/unauthorized Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or Computerized Accounting System (CAS)	The number of establishments that used unregistered/unauthorized CRM/POS/CAS.
B5 Failure to notify the Revenue District Office of transfers or any adjustment/changes with CRM/POS/CAS	The number of establishments that were unable to notify the Revenue District Office of transfers or any adjustment/changes with CRM/POS/CAS.
C1 Failure to present application form (BIR	The number of establishments that were unable to present their application form to use registered sales

Detail	Description
Form 1900 and 1905) to use registered sales books/permit to use loose leaf sales books	books/permit to use loose leaf sales books.
Total amount of penalties to be collected	The total amount of penalties to be collected based on the number of taxpayers that were noncompliant with A1-A5, B1-B5 and C1. This amount must be edited by the user to reflect actual data.
Actual amount of penalties collected	The actual amount of penalties that were collected based taxpayers that were noncompliant with A1-A5, B1-B5 and C1. This amount must be edited by the user to reflect actual amount.
Number of apprehended unregistered establishments	The number of establishments that were apprehended and noted as unregistered.
Number of new registrants from tax mapping	The number of taxpayers that are considered as new registrants from the tax mapping activities.
Number of apprehended unregistered established who remained unregistered	The number of establishments that were apprehended and noted as unregistered and who remain unregistered.
Number of apprehended unregistered that started to file business taxes	The number of establishments that were apprehended and noted as unregistered but have begun filing their business taxes. This amount must be edited by the user to reflect actual count of apprehended unregistered taxpayers that have started to file their business taxes.

**Table 5.4.1**  
**TCVD Summary Table Details**

## **Appendix 3: Product Acceptance Certificates**



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

PRODUCT ACCEPTANCE CERTIFICATE

May 3, 2007

For: **DCIR Lilian B. Hefti**  
**Operations Group**

**DCIR Lilia C. Guillermo**  
**Information Systems Group**

We, the undersigned, agree that the deliverable of the product indicated below and delivered by EMERGE performs to an acceptable standard and meets the requirements identified in the Contract and relevant Acceptance Criteria.

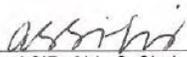
It is further agreed that the contractual responsibilities of EMERGE under the contract for the deliverable of this product have been completed where no attached conditions exist.

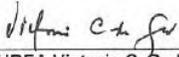
Description of Product : Mobile TCVD and eTCVD Private Portal

Acceptance Category : **Fully Accepted**

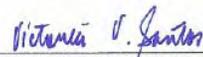
**Accepted with attached minor conditions**

Signed by:

  
\_\_\_\_\_  
**ACIR Aida S. Simborio**  
Taxpayers' Assistance Service  
Process Owner

  
\_\_\_\_\_  
**HREA Victoria C. De Leon**  
Information Systems Operations Service  
Implementation Manager

Noted by:

  
\_\_\_\_\_  
**ACIR Victoria V. Santos**  
Information Planning & Quality Service

\_\_\_\_\_  
**ACIR Alberto A. Pio de Roda**  
Information Systems Operations Service

  
\_\_\_\_\_  
**Director II Carolyn Ann C. Reyes**  
Information Systems Development Service



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

**Product Acceptance Advice**

May 3, 2007

For: **RDO Roberto A. Baquiran**  
**Revenue District Office 049 – North Makati**

We, the undersigned, agree that the deliverable of the product indicated below and delivered by EMERGE performs to an acceptable standard and meets the requirements identified in the Contract and relevant Acceptance Criteria.

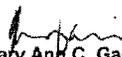
Description of Product : Mobile TCVD and eTCVD Private Portal

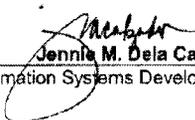
Acceptance Category : Fully Acceptable   
Accepted with attached minor conditions

Signed by:

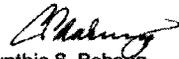
  
Melina Lee Hiran  
Taxpayer Service Programs & Monitoring Division

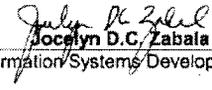
  
Amelita B. Pamiloza  
Taxpayer Service Programs & Monitoring Division

  
Mary Ann C. Garcia  
Quality Assurance Division - IPQS

  
Jennie M. Dela Calzada  
Information Systems Development Service

Noted by:

  
Cynthia S. Rabang  
Chief, Quality Assurance Division - IPQS

  
Jocelyn D.C. Zabala  
Chief, Information Systems Development Service

  
Teresita G. Castillo  
Chief, Taxpayer Service Programs & Monitoring Division



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

PRODUCT ACCEPTANCE CERTIFICATE

May 3, 2007

For: DCIR Lillian B. Hefti  
Operations Group

DCIR Lilia C. Guillermo  
Information Systems Group

We, the undersigned, agree that the deliverable of the product indicated below and delivered by EMERGE performs to an acceptable standard and meets the requirements identified in the Contract and relevant Acceptance Criteria.

It is further agreed that the contractual responsibilities of EMERGE under the contract for the deliverable of this product have been completed where no attached conditions exist.

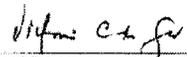
Description of Product : Mobile TCVD and eTCVD Private Portal

Acceptance Category : Fully Accepted

Accepted with attached minor conditions

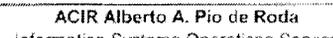
Signed by:

  
ACIR Aida S. Simborio  
Taxpayers' Assistance Service  
Process Owner

  
HREA Victoria C. De Leon  
Information Systems Operations Service  
Implementation Manager

Noted by:

  
ACIR Victoria V. Santos  
Information Planning & Quality Service

  
ACIR Alberto A. Pio de Roda  
Information Systems Operations Service

  
Director II Carolyn Ann C. Reyes  
Information Systems Development Service

## **Appendix 4: Technical Specification Requirements**

# **TECHNICAL SPECIFICATION REQUIREMENTS**

for  
**eTCVD Private Portal**  
and  
**mobileTCVD**

Created by  
De La Salle University – Manila  
College of Computer Studies  
College of Engineering

April 21, 2007

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# 1 System Overview

## 1.1 Functions of the System

The main purpose of the system is to provide its users with a facility to conduct and record taxmapping activities through a mobile device, a desktop or a laptop and generate reports based on recorded findings. Pre and post TCVD actions such as taxpayer registration and penalties collection are beyond the scope of the system.

## 1.2 Architecture

This chapter discusses the system's architecture. More specifically, the modules that make up the system, the roles and functions of each module and how the modules interact with other modules.

### 1.2.1 Modules of the System

The system's architecture is composed of four main modules: (1)the Mobile Client, (2) the Web Client, (3) the TCVD Server Application and (4) the Repository. Each of the four modules will be discussed in more detail in the following sub-sections. Illustrated below on Figure 1.1 is the System's Architecture.

#### 1.2.1.1 Mobile Client

The Mobile Client is an interface that enables users to communicate with the TCVD Application Server module through a mobile device such as a mobile phone or a BlackBerry.

#### 1.2.1.2 Web Client

The Web Client is an interface that enables users to communicate with the TCVD Server Application module through a web browser such as IE6 and up, Mozilla Firefox, Netscape and Opera. Through the Web Client, a user may record findings of manual tax mapping activities and generate reports.

#### 1.2.1.3 TCVD Application Server

The TCVD Application Server is the main service provider of the system. It provides services to both the mobile and the web applications. The TCVD Application Server is the medium through which the clients are able to access data held in the system's databases.

#### 1.2.1.4 Repository

The Repository of the system act as a central repository for all the system's data. There are three databases that comprise the system's Repository: (1) BIR CDF which contain records whose details are relevant to the Integrated Tax System; (2) CRMPOS which contain records whose details are relevant to Cash Register Machines, Point of Sales and Computer Accounting Systems; and (3) TCVD which contain records containing information relevant to conducted tax mapping activities.

### 1.2.2 Module Interaction

The mobile and the web clients act as an interface for the user to be able to consume a service that is provided by the TCVD Application Server. The requests for the service are propagated over the internet,

via a network service provider, to the TCVD Application Server. The TCVD Application Server processes the request made by either a mobile or web client. It creates, retrieves or modifies a record found in the database based on the request made. The TCVD Application Server is the only module that directly interacts with the Repository. The Repository contains the different databases that collectively store records that are used by the system. Figure 1.1 illustrates the relationship of the modules.

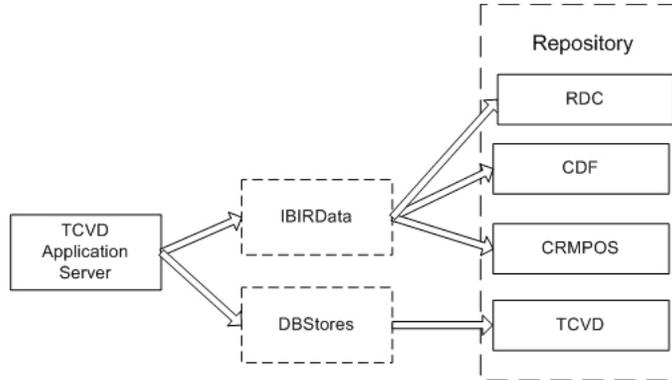


Figure 1.1: System Architecture

## 2 Logical Database

### 2.1 Entity Relationship Diagram

This section discusses the relationships of the tables contained in the following sub-section. Figure 2.2 illustrates how the tables relate to each other.

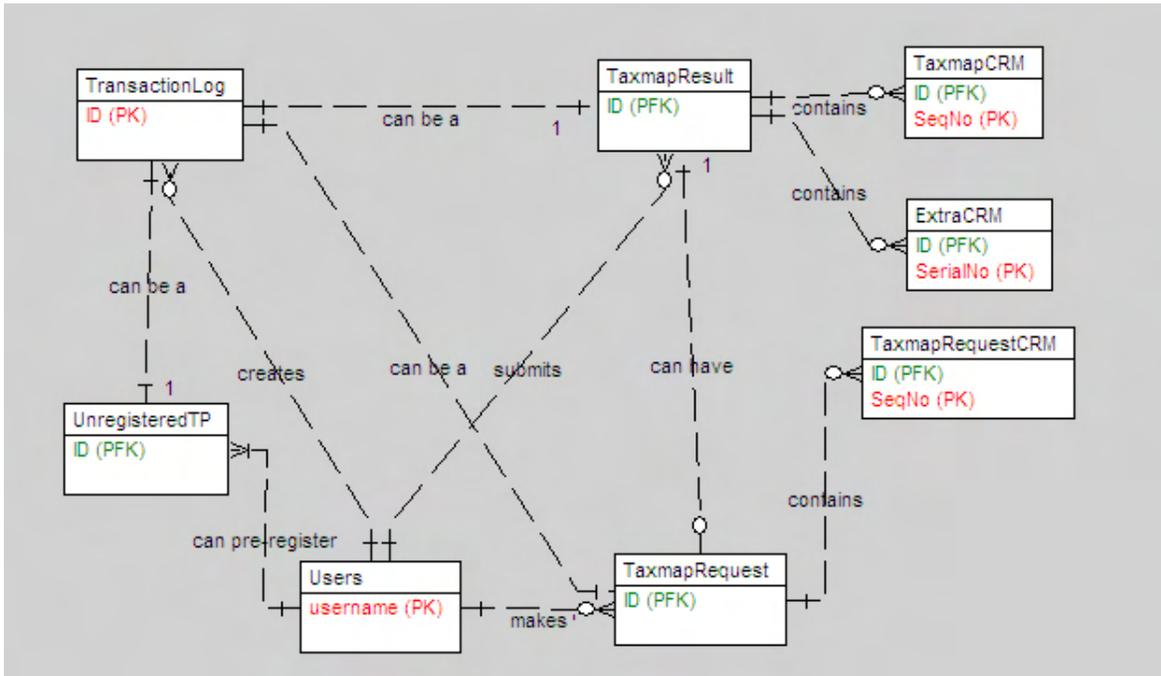


Figure 2.2: Entity Relationship

### 2.2 List of Entities and their Attributes

#### 2.2.1 Users

The Users table contains records of users that are able to log on and use the system. Users may be revenue offices, revenue district offices, regional offices, national offices, ISG or other authorized BIR personnel. Managing the accounts of the users via the Web Client will affect the rows of this table.

For the Type field in the Table 3.2.1, only the following values are valid:

1. RO : Signifies a Revenue Office user type
2. RDO : Signifies a Revenue District Office user type
3. RR : Signifies a Regional Office user type
4. NO : Signifies a National Office user type
5. ISG : Signifies an administrative user

Field	Description
Username	Primary key. A name that uniquely identifies a system user.
ID	A sequential number that identifies the system user.
FirstName	The user's first name.
MiddleName	The user's middle name.
LastName	The user's last name.
Password	A passphrase that along with the user's username, allows the user to log on to the system.
RDO	The user's revenue district office.
DateAdded	The date when the user record was added.
DateModified	The date when the user record was last modified.
Type	The user's system type.

Table 2.1: Users Table

### 2.2.2 TransactionLog

The TransactionLog table contains records of transaction logs made by revenue officers during their tax mapping activity. The rows of this table are used by the system to associate requests made by either the Mobile Client or the Web Client with replies made by the system. A request record may be unassociated or not however a reply record must always be associated with a previous request.

The records in the TransactionLog table are used to track the action or entries made by a user of the system (like an audit trail). For the action field, the following values are valid:

1. Request [TIN] (e.g. Request 111111111000): A taxmap request
2. Result [TIN] (e.g. Result 111111111000): A taxmap result/submission
3. Unregistered [Violation Ticket]:add an unregistered taxpayer
4. Unregistered [TIN]:[Violation Ticket] (e.g. Unregistered 123456789000:24234) : Reclassification of an unregistered taxpayer with specified TIN and with the corresponding violation ticket

For the Source field, the following values are valid:

1. M : Signifies that the transaction was made via the Mobile Client
2. W : Signifies that the transaction was made via the Web Client

Field	Description
ID	Primary key. A sequential number that uniquely identifies the transaction log record.
Username	Foreign key. The username of the revenue officer that performed the transaction.
Action	Action done for that transaction.
Source	Taxpayer type.
TransactionDate	Timestamp when the transaction log was created.

Table 2.2: TransactionLog Table

### 2.2.3 UnregisteredTP

The UnregisteredTP table contains records of unregistered taxpayers identified by revenue officers during their tax mapping activity. Reclassifying a taxpayer using the Web Client from unregistered to registered will not affect the rows of this table.

<b>Field</b>	<b>Description</b>
TID	A sequential number that uniquely identifies a data transmit.
Username	Foreign key. The username of the revenue officer that identified the unregistered taxpayer.
TaxpayerName	The name of the unregistered tax payer.
BusinessName	The business name of the unregistered tax payer.
ControlNo	Violations ticket control number
SubmittedDate	Date of apprehension
RDO	Revenue district office that the taxpayer is a part of.
Zone	The zone where the taxpayer is a part of.
TelNo	The taxpayer's telephone number.
Email	The taxpayer's email address.
RegisteredAddress	The address of the taxpayer.
RegisteredDate	The date of registry of the taxpayer's business.
TIN	The taxpayer's Taxpayer Identification Number.
BRANCH.CODE	Branch code of the establishment.

Table 2.3: UnregisteredTP Table

#### 2.2.4 TaxmapCRM

The TaxmapCRM table contains a list of cash register machines that are cited as unregistered for a given taxpayer during the conduct of a tax mapping activity.

Field	Description
TID	Primary key. Foreign key. A sequential number that uniquely identifies a data transmit.
SeqNo	Primary key. A sequential number that identifies the record.
TIN	The taxpayer identification number.
BRANCH.CODE	The branch code.
RegStatus	A number that identifies the status of registration.
SubmittedDate	The date when the user record was submitted.

Table 2.4: TaxmapCRM Table

#### 2.2.5 ExtraCRM

The ExtraCRM table contains records of CRM/POS/CAS that were identified as unregistered. When a user cites an unregistered machine, the entry is created as a row in this table.

Field	Description
TID	Primary key. Foreign key. A sequential number that uniquely identifies a data transmit.
SeqNo	Primary key. A sequential number that identifies the record.
TIN	The taxpayer identification number.
BRANCH.CODE	The branch code.
SubmittedDate	The date when the user record was submitted.

Table 2.5: ExtraCRM Table

#### 2.2.6 TaxmapRequestCRM

The TaxmapRequestCRM table contains a list of cash register machines that are registered for a given taxpayer.

Field	Description
ID	Primary key. Foreign key. A sequential number.
SeqNo	Primary key. A sequential number that identifies the record.
CRMPOS	The CRMPOS record that corresponds to the entry.

Table 2.6: TaxmapRequestCRM Table

#### 2.2.7 TaxmapRequest

The TaxmapRequest table contains information that is requested by a Revenue Officer during the conduct of a taxmapping activity and before checking the requirements that the taxpayer should be compliant of.

<b>Field</b>	<b>Description</b>
TID	A sequential number that identifies a data transmit.
RO	Primary key. The revenue officer conducting the tax mapping activity.
TaxpayerName	The registered name of the taxpayer.
Address	The taxpayer's registered address.
BusinessName	The taxpayer's business trade name.
TIN	The taxpayer's identification number.
BRANCH_CODE	The branch code of the business.
VPayment	The date of the last registration payment
RDO	The revenue district office that the taxpayer is a part of.
Zone	The zone where the taxpayer is a part of.
TelNo	The telephone number of the business.

Table 2.7: TaxmapRequest Table

### 2.2.8 TaxmapResult

The TaxmapResult table contains a collection of the result of conducted tax mapping activities. The fields of this table were referenced from the Taxpayer Information Sheet.

<b>Field</b>	<b>Description</b>
TIN	The taxpayer's identification number.
RO	Foreign Key. A number that uniquely identifies the revenue officer who conducted the tax mapping.
RID	Foreign Key. A sequential number that uniquely identifies a data request.
TID	Primary Key. Foreign Key. A sequential number that uniquely identifies a data transmit. Is associated with the data request ID.
TaxpayerName	The name of the taxpayer.
Address	The address of the taxpayer.
SubmittedDate	The date when the record was submitted.
RDO	A number that uniquely identifies the revenue district officer of the revenue officer who conducted the tax mapping.
Zone	A number that identifies the zone where the tax mapping activity of the revenue officer was conducted.
BRANCH.CODE	The branch code of the business.
ExtraCRMCount	Number of CRM that were not listed on the crm of taxpayer but were found on site.
ViolationTicket	The corresponding violation ticket of the taxpayer according to violations incurred , if any.
Amount	The total amount to be paid by the taxpayer as a result of violations incurred, if any.
TISNo	The taxpayer information sheet number that corresponds to this record.
A1	Indicates if an A1 violation has been incurred.
A2	Indicates if an A2 violation has been incurred.
A3	Indicates if an A3 violation has been incurred.
A4	Indicates if an A4 violation has been incurred.
A5	Indicates if an A5 violation has been incurred.
B1	Indicates if an B1 violation has been incurred.
B2	Indicates if an B2 violation has been incurred.
B3	Indicates if an B3 violation has been incurred.
B4	Indicates if an B4 violation has been incurred.
B5	Indicates if an B5 violation has been incurred.
C1	Indicates if an C1 violation has been incurred.
A1Amount	The corresponding amount to be paid as a result of incurring an A1 violation.
A2Amount	The corresponding amount to be paid as a result of incurring an A2 violation.
A3Amount	The corresponding amount to be paid as a result of incurring an A3 violation.
A4Amount	The corresponding amount to be paid as a result of incurring an A4 violation.
A5Amount	The corresponding amount to be paid as a result of incurring an A5 violation.
A5Quantity	The quantity of A5 violations incurred.
B1Amount	The corresponding amount to be paid as a result of incurring a B1 violation.
B2Amount	The corresponding amount to be paid as a result of incurring a B2 violation.
B3Amount	The corresponding amount to be paid as a result of incurring a B3 violation.
B4Amount	The corresponding amount to be paid as a result of incurring a B4 violation.
B4Quantity	The quantity of B4 violations incurred.
B5Amount	The corresponding amount to be paid as a result of incurring a B5 violation.
B5Quantity	The quantity of B5 violations incurred.
C1Amount	The corresponding amount to be paid as a result of incurring a C1

## 3 Physical Database Design

### 3.1 Inventory of Tables

Table	Description
Users	Stores the registered and valid users of the system.
TransactionLog	Logs transactions made by valid system users during while using the system.
UnregisteredTP	Stores the taxpayers that were identified as unregistered during tax mapping activities.
TaxmapCRM	Stores a list of cash register machines cited as unregistered during tax mapping activities.
ExtraCRM	Stores records of CRM/POS/CAS that were identified as unregistered.
TaxmapRequestCRM	Stores a list of cash register machines that are registered for a given taxpayer.
TaxmapRequest	This tables stores the registred and valid users of the system.
TaxmapResult	Stores the result of conducted tax mapping activities.

Table 3.9: List of Tables

### 3.2 Table Definition

#### 3.2.1 Users

The Users table contains records of users that are able to log on and use the system. Users may be revenue offices, revenue district offices, regional offices, national offices, ISG or other authorized BIR personnel. Managing the accounts of the users via the Web Client will affect the rows of this table.

For the Type field in the Table 3.2.1, only the following values are valid:

1. RO : Signifies a Revenue Office user type
2. RDO : Signifies a Revenue District Office user type
3. RR : Signifies a Regional Office user type
4. NO : Signifies a National Office user type
5. ISG : Signifies an administrative user

#### 3.2.2 TransactionLog

The TransactionLog table contains records of transaction logs made by revenue officers during their tax mapping activity. The rows of this table are used by the system to associate requests made by either the

Field	Data Type	Description
Username	Varchar2(20)	Primary key. A name that uniquely identifies a system user.
ID	Integer	A sequential number that identifies the system user.
FirstName	Varchar2(50)	The user's first name.
MiddleName	Varchar2(50)	The user's middle name.
LastName	Varchar2(50)	The user's last name.
Password	Varchar2(30)	A passphrase that along with the user's username, allows the user to log on to the system.
RDO	Integer	The user's revenue district office.
DateAdded	TimeStamp(6)	The date when the user record was added.
DateModified	TimeStamp(6)	The date when the user record was last modified.
Type	Varchar2(5)	The user's system type.

Table 3.10: Users Table

Mobile Client or the Web Client with replies made by the system. A request record may be unassociated or not however a reply record must always be associated with a previous request.

The records in the TransactionLog table are used to track the action or entries made by a user of the system (like an audit trail). For the action field, the following values are valid:

1. Request [TIN] (e.g. Request 111111111000): A taxmap request
2. Result [TIN] (e.g. Result 111111111000): A taxmap result/submission
3. Unregistered [Violation Ticket]:add an unregistered taxpayer
4. Unregistered [TIN]:[Violation Ticket] (e.g. Unregistered 123456789000:24234) : Reclassification of an unregistered taxpayer with specified TIN and with the corresponding violation ticket

For the Source field, the following values are valid:

1. M : Signifies that the transaction was made via the Mobile Client
2. W : Signifies that the transaction was made via the Web Client

Field	Data Type	Description
ID	Integer	Primary key. A sequential number that uniquely identifies the transaction log record.
Username	Varchar2(20)	Foreign key. The username of the revenue officer that performed the transaction.
Action	Varchar2(50)	Action done for that transaction.
Source	Char(1)	Taxpayer type.
TransactionDate	TimeStamp(6)	Timestamp when the transaction log was created.

Table 3.11: TransactionLog Table

### 3.2.3 UnregisteredTP

The UnregisteredTP table contains records of unregistered taxpayers identified by revenue officers during their tax mapping activity. Reclassifying a taxpayer using the Web Client from unregistered to registered will

not affect the rows of this table.

<b>Field</b>	<b>Data Type</b>	<b>Description</b>
TID	Integer	A sequential number that uniquely identifies a data transmit.
Username	Varchar2(20)	Foreign key.The username of the revenue officer that identified the unregistered taxpayer.
TaxpayerName	Varchar2(50)	The name of the unregistered tax payer.
BusinessName	Varchar2(50)	The business name of the unregistered tax payer.
ControlNo	Varchar2(20)	Violations ticket control number
SubmittedDate	TimeStamp(6)	Date of apprehension
RDO	Integer	Revenue district office that the taxpayer is a part of.
Zone	Integer	The zone where the taxpayer is a part of.
TelNo	Varchar2(50)	The taxpayer's telephone number.
Email	Varchar2(50)	The taxpayer's email address.
RegisteredAddress	Varchar2(200)	The address of the taxpayer.
RegisteredDate	TimeStamp(6)	The date of registry of the taxpayer's business.
TIN	Varchar2(9)	The taxpayer's Taxpayer Identification Number.
BRANCH_CODE	Varchar2(3)	Branch code of the establishment.

Table 3.12: UnregisteredTP Table

### 3.2.4 TaxmapCRM

The TaxmapCRM table contains a list of cash register machines that are cited as unregistered for a given taxpayer during the conduct of a tax mapping activity.

Field	Data Type	Description
TID	Integer	Primary key. Foreign key. A sequential number that uniquely identifies a data transmit.
SeqNo	Integer	Primary key. A sequential number that identifies the record.
TIN	Varchar2(9)	The taxpayer identification number.
BRANCH_CODE	Varchar2(3)	The branch code.
RegStatus	SmallInt	A number that identifies the status of registration.
SubmittedDate	TimeStamp(6)	The date when the user record was submitted.

Table 3.13: TaxmapCRM Table

### 3.2.5 ExtraCRM

The ExtraCRM table contains records of CRM/POS/CAS that were identified as unregistered. When a user cites an unregistered machine, the entry is created as a row in this table.

Field	Data Type	Description
TID	Integer	Primary key. Foreign key. A sequential number that uniquely identifies a data transmit.
SeqNo	Integer	Primary key. A sequential number that identifies the record.
TIN	Varchar2(9)	The taxpayer identification number.
BRANCH_CODE	Varchar2(3)	The branch code.
SubmittedDate	TimeStamp(6)	The date when the user record was submitted.

Table 3.14: ExtraCRM Table

### 3.2.6 TaxmapRequestCRM

The TaxmapRequestCRM table contains a list of cash register machines that are registered for a given taxpayer.

Field	Data Type	Description
ID	Integer	Primary key. Foreign key. A sequential number.
SeqNo	Integer	Primary key. A sequential number that identifies the record.
CRMPOS	Varchar2(50)	The CRMPOS record that corresponds to the entry.

Table 3.15: TaxmapRequestCRM Table

### 3.2.7 TaxmapRequest

The TaxmapRequest table contains information that is requested by a Revenue Officer during the conduct of a taxmapping activity and before checking the requirements that the taxpayer should be compliant of.

Field	Data Type	Description
TID	Integer	A sequential number that identifies a data transmit.
RO	Varchar2(20)	Primary key. The revenue officer conducting the tax mapping activity.
TaxpayerName	Varchar2(50)	The registered name of the taxpayer.
Address	Varchar2(200)	The taxpayer's registered address.
BusinessName	Varchar2(50)	The taxpayer's business trade name.
TIN	Varchar2(9)	The taxpayer's identification number.
BRANCH.CODE	Varchar2(3)	The branch code of the business.
VPayment	TimeStamp(6)	The date of the last registration payment
RDO	Integer	The revenue district office that the taxpayer is a part of.
Zone	Integer	The zone where the taxpayer is a part of.
TelNo	Varchar2(50)	The telephone number of the business.

Table 3.16: TaxmapRequest Table

### 3.2.8 TaxmapResult

The TaxmapResult table contains a collection of the result of conducted tax mapping activities. The fields of this table were referenced from the Taxpayer Information Sheet (put number here).

Field	Data Type	Description
TIN	Varchar2(9)	The taxpayer's identification number.
RO	Varchar2(20)	Foreign Key. A number that uniquely identifies the revenue officer who conducted the tax mapping.
RID	Integer	Foreign Key. A sequential number that uniquely identifies a data request.
TID	Integer	Primary Key. Foreign Key. A sequential number that uniquely identifies a data transmit. Is associated with the data request ID.
TaxpayerName	Varchar2(50)	The name of the taxpayer.
Address	Varchar2(200)	The address of the taxpayer.
HasViolation	Yes/No	Indicates whether the taxpayer has incurred a violation or not.
SubmittedDate	TimeStamp(6)	The date when the record was submitted.
RDO	Integer	A number that uniquely identifies the revenue district officer of the revenue officer who conducted the tax mapping.
Zone	Integer	A number that identifies the zone where the tax mapping activity of the revenue officer was conducted.

**Taxmap Result (cont.)**

<b>Field</b>	<b>Data Type</b>	<b>Description</b>
BRANCH.CODE	Varchar2(3)	The branch code of the business.
ExtraCRMCount	Integer	Number of CRM that were not listed on the crm of taxpayer but were found on site.
ViolationTicket	Varchar2(20)	The corresponding violation ticket of the taxpayer according to violations incurred , if any.
Amount	Double Precision	The total amount to be paid by the taxpayer as a result of violations incurred, if any.
TISNo	Varchar2(20)	The taxpayer information sheet number that corresponds to this record.
A1	SmallInt	Indicates if an A1 violation has been incurred.
A2	SmallInt	Indicates if an A2 violation has been incurred.
A3	SmallInt	Indicates if an A3 violation has been incurred.
A4	SmallInt	Indicates if an A4 violation has been incurred.
A5	SmallInt	Indicates if an A5 violation has been incurred.
B1	SmallInt	Indicates if an B1 violation has been incurred.
B2	SmallInt	Indicates if an B2 violation has been incurred.
B3	SmallInt	Indicates if an B3 violation has been incurred.
B4	SmallInt	Indicates if an B4 violation has been incurred.
B5	SmallInt	Indicates if an B5 violation has been incurred.
C1	SmallInt	Indicates if an C1 violation has been incurred.
A1Amount	Double precision	The corresponding amount to be paid as a result of incurring an A1 violation.
A2Amount	Double precision	The corresponding amount to be paid as a result of incurring an A2 violation.
A3Amount	Double precision	The corresponding amount to be paid as a result of incurring an A3 violation.
A4Amount	Double precision	The corresponding amount to be paid as a result of incurring an A4 violation.
A5Amount	Double precision	The corresponding amount to be paid as a result of incurring an A5 violation.
A5Quantity	Integer	The quantity of A5 violations incurred.
B1Amount	Double precision	The corresponding amount to be paid as a result of incurring a B1 violation.
B2Amount	Double precision	The corresponding amount to be paid as a result of incurring a B2 violation.
B3Amount	Double precision	The corresponding amount to be paid as a result of incurring a B3 violation.
B4Amount	Double precision	The corresponding amount to be paid as a result of incurring a B4 violation.
B4Quantity	Integer	The quantity of B4 violations incurred.
B5Amount	Double precision	The corresponding amount to be paid as a result of incurring a B5 violation.
B5Quantity	Integer	The quantity of B5 violations incurred.
C1Amount	Double precision	The corresponding amount to be paid as a result of incurring a C1 violation.

Table 3.17: TaxmapResult Table

## 4 Inventory of Programs

### 4.1 Mobile Client

The Mobile Client acts as an interface that enables users to consume a service provided by the TCVD Server application through the use of a mobile device. The mobile device must have GPRS and must be Java-enabled (equipped with CLDC 1.0 and MIDP 1.0). Refer to Appendix A for a list of Mobile Client compliant phones. The request and submission made by the Mobile Client for a service provided by the TCVD Server Application are propagated over the internet as an HTTP request, via the network service provider. The system is expected to handle a maximum number of 50 concurrent users for the Mobile Client.

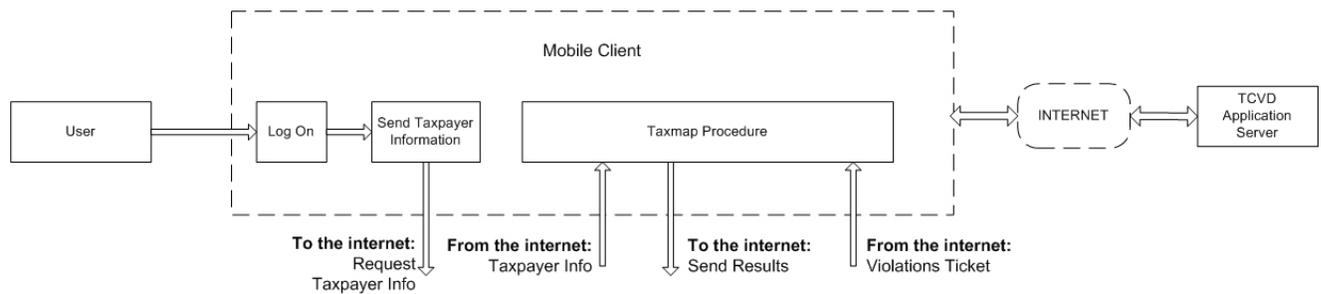


Figure 4.3: Mobile Client Module

#### 4.1.1 Communication

During the conduct of a taxmapping activity, the Mobile Client makes four data transmissions as illustrated by Figure 4.4. The first transmission is a request for a record's retrieval. The Mobile Client will then accept a transmission from the TCVD Application Server over the internet. That transmission is a reply to the previous request for record retrieval. When the user is finished with the taxmap procedure, the user will then use the Mobile Client to send a third transmission to the TCVD Application Server. The third transmission contains the result of the conducted tax mapping activity. The fourth and final transmission will be made by the TCVD Application Server to the Mobile Client. The last transmission contains a summary of the conducted tax mapping activity and the corresponding Violations Ticket. A user can make multiple requests however a taxmap result submission must always be associated with a request. Transmissions have a throughput of 30 seconds for a complete request and reply.

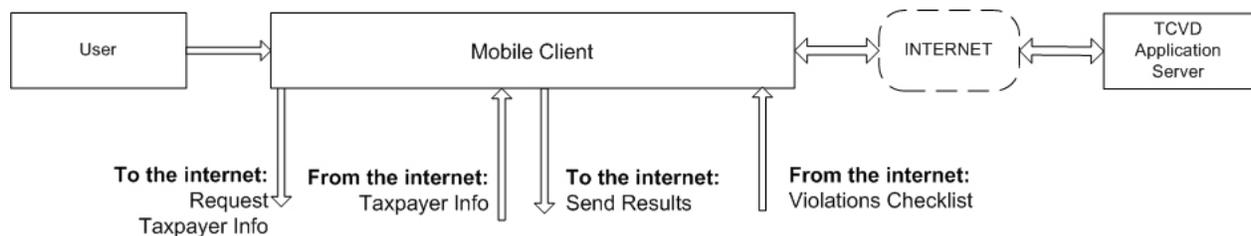


Figure 4.4: Mobile Client Module Communication

## 4.1.2 Installation

mobileTCVD may be installed in a Blackberry or any mobile device that has GPRS and is Java-enabled (equipped with CLDC 1.0 and MIDP 1.0). The following sub-sections will discuss the installation of mobileTCVD on the mobile devices.

4.1.2.1 Blackberry To install the application in a Blackberry, the **etcvd.alx** and **etcvd.cod** files are required.

1. Download the appropriate version for your BB Device depending on your phone's provider (SMART or Globe).
2. Run Desktop Manager Software
3. Run Application Loader
4. Click Next and it will try to connect to the device and get a list of applications installed
5. Click "Add..."
6. Locate the .alx file
7. Look at the application list again, you will find eTCVD listed as one of the application
8. Check the box beside the eTCVD application from the list
9. Click Next
10. The device will restart and the application will be installed on your device

4.1.2.2 Compatible Mobile Device To install the application in a compatible mobile device, the **etcvd.jar** file is required.

1. Download the .jar
2. Transfer the .jar file to your phone (this can be done using Bluetooth, IR, Data Cable, and other devices that you use to connect your phone to your desktop) and save it as an Application into your device
3. Set the phone's preferred APN settings depending on your provider:
  - a. Globe - internet.globe.com.ph
  - b. Smart - internet
4. Run the application on your mobile device

## 4.1.3 Screen Listing

The screens that make up the Mobile Client are listed in Table 4.1.3.

## 4.2 Web Client

The Web Client provides a means for users to communicate with the TCVD Server Application through a web browser. The Web Client must request a page located at <http://etcvd.bir.gov.ph/etcvd/>

## 4.2.1 Communication

When a user wants to consume a service offered by the TCVD Application Server through the Web Client, the user first sends its credentials for verification. This request is sent by the Web Client over the internet. A reply from the TCVD Application Server indicating whether the user attempting to log in should be given or restricted access will be sent by the TCVD Application Server to the Web Client via the internet.

When a valid system user has been authenticated, the user will be able to consume other services provided by the TCVD Application Server through the Web Client. Services offered vary depending on the type of user that has logged on to the system. When a user consumes a service, the Web Client will send the user's request to the TCVD Server Application over the internet. The reply for the service requested by the user will be sent by the TCVD Application Server to the Web Client over the internet. Figure 4.5 illustrates Web Client communication.

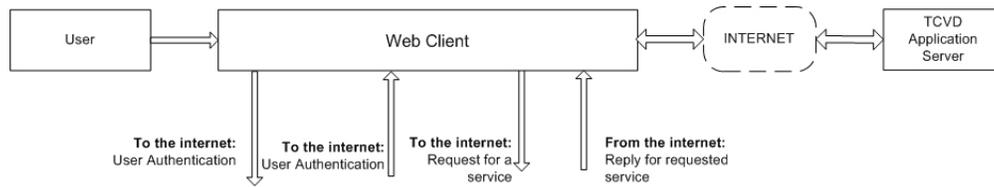


Figure 4.5: Web Client Module Communication

## 4.2.2 Installation

The Web Application should be ideally installed in a Server where it may be accessible through the following browsers: IE6 and up, Mozilla Firefox, Netscape and Opera.

1. Install Apache Tomcat 4.0
2. Create a folder inside `tomcat` directory  
`webapps`  
`etcvd` (default tomcat directory = `/usr/apache/tomcat/`)
3. Copy all etcvd web portal application files inside the created directory.
4. Go to `tomcat` directory  
`bin`
5. Startup the tomcat server by executing "startup.sh"

After installing the Web Application, the application's DB Configuration must be set.

1. Goto `tomcat` directory  
`webapps`  
`etcvd`  
`WEB-INF`  
`classes`  
`tcvd`
2. Edit `OracleConnection.java`
3. Look for the string "jdbc:oracle:thin:@"

4. After the string in 3 the succeeding set of strings are ;jdb network location;:;port number;:;sid;
5. Compile the class
  - a. Goto ;tomcat directory;
    - webapps
    - etcvd
    - WEB-INF
    - classes
  - b. Type "javac tcvd  
OracleConnection.java"
6. Restart the Tomcat server by shutting it down then starting it up
  - a. Goto ;tomcat directory;
    - bin
  - b. Execute "shutdown.sh" to shutdown the tomcat server
  - c. Execute "startup.sh" to startup the tomcat server

### 4.2.3 Functionality

Unlike the Mobile Client, the Web Client provides a means for a user not only to record and track tax mapping activity results, but also allows the user to generate automated reports, pre-register an unregistered taxpayer, reclassify an unregistered taxpayer and manage user accounts. The range of functionalities that a user can perform via the web client is determined by the system during log on. The system determines the type of user that is logging on to the system and restricts or permits functionalities accordingly. The functionalities of the Web Client are illustrated in Figure 4.6.

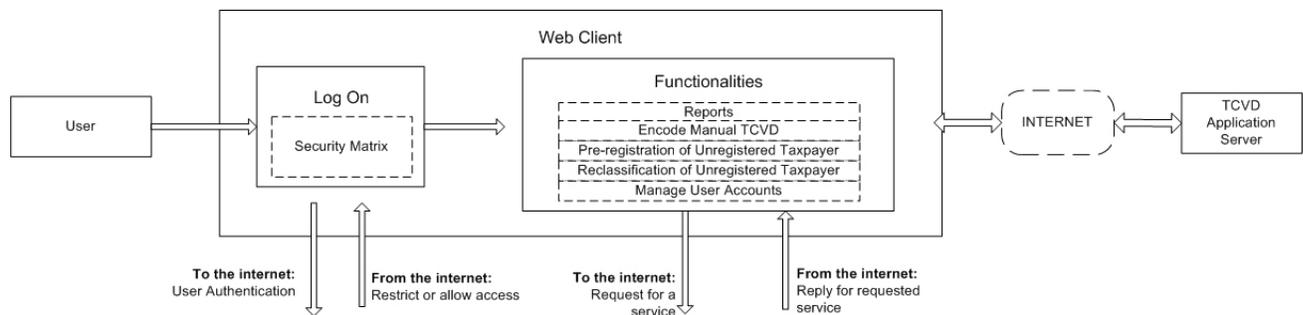


Figure 4.6: Web Client Module

#### 4.2.3.1 Reports

The system is able to generate four kinds of filterable reports viewable in either its HTML or Excel Format. The (1) Visited/Apprehended Taxpayers Report contains a filtered list of all the taxpayers who were tax mapped. The (2) Unregistered Taxpayers Report contains a filtered list of all the taxpayers who were identified as unregistered during a conducted tax mapping activity. The report also contains a list of new registrants. The (3) Penalties Collection Report contains a list of the amounts that are were projected to

be collected and were actually collected as a result of penalties on the taxpayer. The (4) TCVD Summary Report contains a summary of all the tax mapping activities.

The filters for the report:

1. Month
2. Year
3. RDO; and
4. Region depend on the type of user that has logged on to the system.

When viewing a report as an Excel file, the user must rename the file that was saved from viewreports.jsp to any file name as long as it has a .xls extension. For example, the user can rename viewreports.jsp to tcvdsummary\_0107.xls

#### 4.2.3.2 Encode Manual TCVD

This allows a user to encode tax mapping information for database record and query. For this functionality, a valid RDO number, Zone number and TIN of a taxpayer must be supplied by the user. Those three information will allow the user to locate an existing registered taxpayer whose RDO number, Zone number and TIN correspond to the information sent by the Web Client in the RDO Information Page.

#### 4.2.3.3 Pre-registration of Unregistered Taxpayer

This allows the user to add an unregistered taxpayer into the system's records. The details of the unregistered taxpayer must be supplied as well as the Violations Ticket Control Number that was issued to the taxpayer during tax mapping.

#### 4.2.3.4 Reclassify Unregistered Taxpayer

This allows the user to reclassify an unregistered taxpayer from unregistered to registered. The user is only able to reclassify an unregistered taxpayer if a record for that unregistered taxpayer already exists. Unregistered taxpayer records are created through the Pre-registration of Unregistered Taxpayer functionality. The Violations Ticket Control number and the TIN of the taxpayer are needed to be able to locate and then reclassify a taxpayer.

#### 4.2.3.5 Manage User Accounts

This allows a user of type ISG to manage the user accounts of the system. The username supplied when creating a user account must be unique. The password and reenter password field must also match to avoid errors when creating a new user. When modifying and deleting an account, the username is used to search and then modify or delete the user account.

#### 4.2.4 Page Listing

This section discusses the pages that are served by the TCVD Application Server and are viewable via the Web Client. The availability of the pages listed below are dependent on the user type and the type of access level granted or that user type as specified by the Security Matrix found on Appendix B.

### 4.3 TCVD Application Server

The TCVD Application Server is the main service provider of both the Mobile and Web Clients. The TCVD Application Server is the only means for either the Mobile and Web Clients to access records stored in the system's Repository.

#### 4.3.1 Class Diagram

This section discusses the classes that are included in the TCVD Application Server.

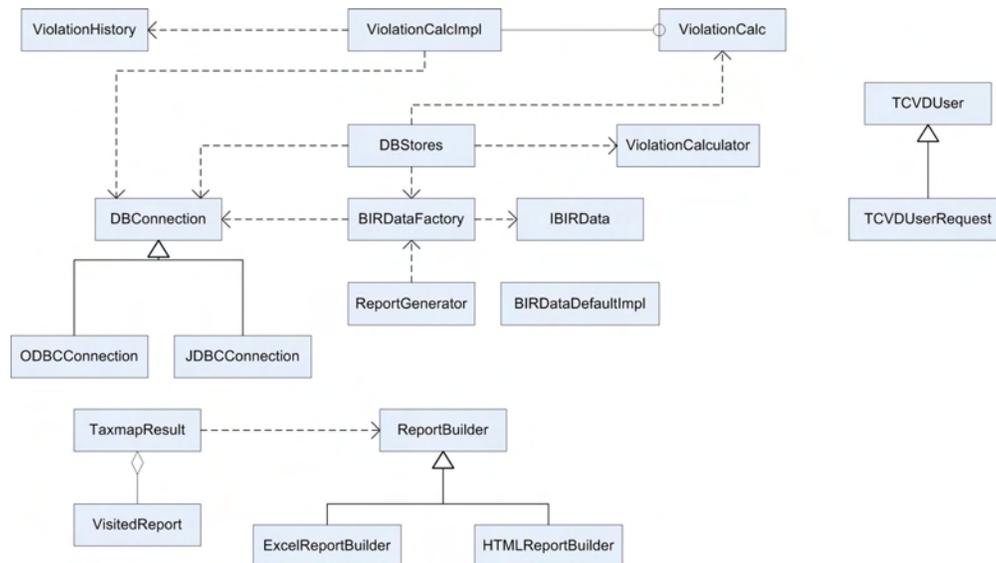


Figure 4.7: Class Diagram

##### 4.3.1.1 Taxpayer Information Request

Requesting for the taxpayer's information requires the following information:

1. valid username and password with access to conducting TCVD function
2. RDO
3. Zone
4. TIN

The information above is sent to the server thru sampledata.jsp for the mobile client and manual tcvd\taxpayer\_info\_sheet.jsp. Once the request is received, the username and password is represented in the bean TCVDUser and the rest of the information as the bean TaxmapRequest. The beans created are passed to the DBStores' requestTaxpayerInfo method to process the request. When requesting for the taxpayer's information, the system first creates an entry inside TransactionLog that stores the username of the requesting user, the source of the information (web client or mobile client), the timestamp of the request, and the TIN requested by the user is stored in the action field as Request [TIN].

After creating an entry inside the TransactionLog, a transaction id will be assigned for the request transaction. This id is used to identify a request transaction inside the TaxmapRequest table. The system stores a copy of the requested information retrieved from the ITS-CDF and CRM-POS database to TaxmapRequest table.

The result is sent back to the requesting client as the Taxpayer bean. The Taxpayer bean is then used by taxpayer\_info\_sheet.jsp to display the results in the web client and sampledata.jsp returns the data to the mobile phone in CSV format specified below.

[success code 500],[transaction id],[taxpayer's name],[business name], [address],[date of last registration payment],[telephone number], [OCN],[total number of registered CRM],[list of serial numbers separated by commas]

Example:

Transaction ID: 5  
Taxpayer's Name: Armand Loxington  
Business Name: Armando's Store  
Address: 123 Here and There  
Date of last registration payment: 11/12/1006  
Tel. No: 240-2323  
OCN: 1A4309900  
CRM-POS count: 2  
CRM-POS Serials:  
12-232344  
83-23892

"500","5", "Armand Loxington","Armando's Store","123 Here and There",  
"11/12/2006","240-2323", "1A4309900","2","12-232344","83-23892"

#### 4.3.1.2 Submission of Taxmap Result

After performing a taxpayer information request for the taxmapping activity, the user can submit the result of the activity to the server for storage and calculation of the penalties. Submission of the taxmap result requires the following information to be submitted:

1. Valid username and password with access to conducting TCVD function
2. RDO
3. Zone
4. TIN
5. Transaction ID of the taxpayer information request
6. List of violations

a. For each violation code for the mobile application:

A1, A2, , A5, B1, B2,. . ., B5, C1

Each violation is represented as 1 bit with 0 indicating not violated and 1 indicating a violation. The highest bit is A1 and the lowest bit is C1. The entire binary string is 11 bits and represented in hex when sent to the server

b. For each registered CRM/POS for the mobile application:

Each violation is represented as 1 bit with 0 indicating not violated and 1 indicating a violation. The highest bit is the machine with the lowest sequence number inside the database and the lowest bit the one with the highest sequence number. The entire binary string is dependent on the total number of CRM/POS and represented in hex when sent to the server.

## 7. Cited machines

The information is sent to the server thru `taxmapupload.jsp` for the mobile client and `taxpayer_info_sheet.jsp`. The information is represented as the bean `TaxmapResult` which is then passed to `DBStores' insert-TaxmapResult` method. When submitting a taxmap result, an entry is created inside the `TransactionLog` table. The entry stores the username of the requesting user, the source of the information (web client or mobile client), the timestamp of the request, and the TIN of the taxmapped taxpayer in the action field as Result [TIN].

After creating an entry inside the `TransactionLog`, a transaction id will be assigned for the result transaction. This id is used to identify a result transaction inside the `TaxmapResult` table. The system stores the violations and the penalty amount based on the submitted request to `TaxmapResult` table. The calculation of the penalty amounts is discussed in section 3 calculating penalties for violations.

The result is sent back using the `TaxmapResult` bean passed. It now contains the history of the taxpayer's previous violations, the current violations cited, and the total penalty amount that the taxpayer would have to pay. The `TaxmapResult` bean is used by manual `tcvd\violationTicket.jsp` to display the violations checklist and penalty amount in the web client and `taxmapupload.jsp` returning the violations checklist and the penalty amount to the mobile client in CSV format specified below:

[violation code 1]([times cited])[ X [quantity]] = [penalty amount 1],[violation code 2]([number of times cited])[ X [quantity]] = [penalty amount 2], ... [violation code n]([number of times cited])[ X [quantity]] = [penalty amount n], [total penalty amount]

Example:

"A1(1) = 5,000.00","B4(2) X 5 = 5,000.00", "10,000.00"

### 4.3.1.3 Pre-application of Unregistered Taxpayer

Calculating violation penalties is done when a taxmap result is submitted to the server. To calculate the penalties it requires the violations represented as the bean `TaxmapResult`.

When calculating the penalties, the system will first retrieve previous violations incurred by the same taxpayer by querying the `TaxmapResult` table and returning the result as the class `ViolationHistory` class. The `ViolationHistory` and the `TaxmapResult` are then used by the `ViolationCalculator` to calculate the penalties associated with the violation.

The `ViolationCalculator` is composed of an `IViolationCalc` interface. The interface defines a method to map a violation a specific penalty amount based on the number of repetition of the violation. The default implementation is provided by `ViolationCalcDefaultImpl` class. The implementation contains two hash tables whose keys are the violation codes and the penalty amount as values. The first hash table `violationMap` contains the penalty for violations on the first offense. The second hash table `violationMap2` contains the

penalty for violations that has been cited at least once. The *ViolationCalculator* will return a *ViolationChecklist* bean after it has computed the violations from the *ViolationHistory* and *TaxmapResult* objects.

The *ViolationChecklist* bean contains the violations and equivalent penalty amounts that the taxpayer would have to pay. The bean is used by manual [tcvd/violationTicket.jsp](#) for the web client and used by [taxmapupload.jsp](#) for the mobile client.

#### 4.3.1.4 Pre-application of Unregistered Taxpayer

Pre-application of unregistered taxpayer is only available on the web client. The pre-application of unregistered taxpayer requires the following information:

1. Violation Ticket Control Number
2. RDO
3. Zone
4. Name of the Owner
5. Business Name
6. Address
7. Telephone Number
8. Email

The information is sent to the server thru [addUnregistered.jsp](#). The information received by the server will be represented as the *UnregisteredTP* bean. The bean will then be used by *DBStores'* *insertUnregisteredTP* method. The system will create an entry inside the *TransactionLog* table. The entry stores the username of the user pre-applying the taxpayer, the source of the information (web client or mobile client), the timestamp of the request, and **Unregistered [Violation Ticket Control Number]** in the *action* field. Finally, a transaction id is created after create an entry in the log which is then stored inside the *UnregisteredTP* table along with the necessary information regarding the taxpayer.

#### 4.3.1.5 Reclassification of Unregistered Taxpayer

Reclassification of unregistered taxpayer is only available on the web client. The reclassification of unregistered taxpayer requires the following information:

1. Violation Ticket Control Number cited as unregistered
2. TIN of the taxpayer

The information is sent to the server thru manual [tcvd/updateunregisteredTIN.jsp](#). The information received is represented as the *UnregisteredTP* bean. The bean will then be used by the *DBStores'* *requestUnregisteredTPInfo* method to retrieve the unregistered taxpayer's info and *updateUnregisteredTP* method to update the status of the reclassified taxpayer. The system will create an entry inside the *TransactionLog* table. The entry stores the username of the user performing the reclassification, the source of the information (web client or mobile client), the timestamp of the request, and **Unregistered [Violation Ticket Control Number]:[TIN]** in the *action* field. The *TIN* and *RegisteredDate* field will be updated inside the *UnregisteredTP* table.

#### 4.3.1.6 Managing User Accounts

Managing user accounts is only available on the web client. This allows the administrator to view, add, modify and delete recognized users of the system. User information is stored inside the *Users* table. Each user is assigned a unique username. Refer to security matrix for different types and access levels. When a user logs in to the system, the user is represented using the *TCVDUser* bean. The *TCVDUser* contains all of the information about a particular user retrieved from the *Users* table. The *TCVDUser* is also used as parameter passed to *DBStores*' when adding, modifying and deleting a user inside the system. The method of *DBStores* used for adding, modifying and deleting a user inside the system are *insertTCVDUser*, *updateTCVDUser*, and *deleteTCVDUser* respectively.

#### 4.3.1.7 Report Generation

Reports are only available on the web client. The data reflected by the reports are dependent on the type of user logged in. The report is filtered by the username of the user (used for individual taxmap reports), rdo, region, month and year when the mapping was conducted.

When a user requests for a report, the system first creates the filters necessary for the report based on the user logged on and other filter criteria adjustable by the user (e.g. month and year of the report). The data is sent to the server thru reports/viewreports.jsp. Upon receiving the information, the data is represented as a bean *TaxmapReportRequest*. The bean is then used by the *ReportGenerator* retrieve the necessary information from the repository to produce the desired report.

The result from the *ReportGenerator* is then forwarded to the *ReportBuilder* class for its display. The *ReportBuilder* is a factory class used to display the report in its proper format. There are two types of *ReportBuilders*: (1) *HTMLReportBuilder* used to display the report in HTML format and (2) *ExcelReportBuilder* used to display the report in Excel format and streamed to user using the reports/excelA.jsp page.

### 4.3.2 Site Map

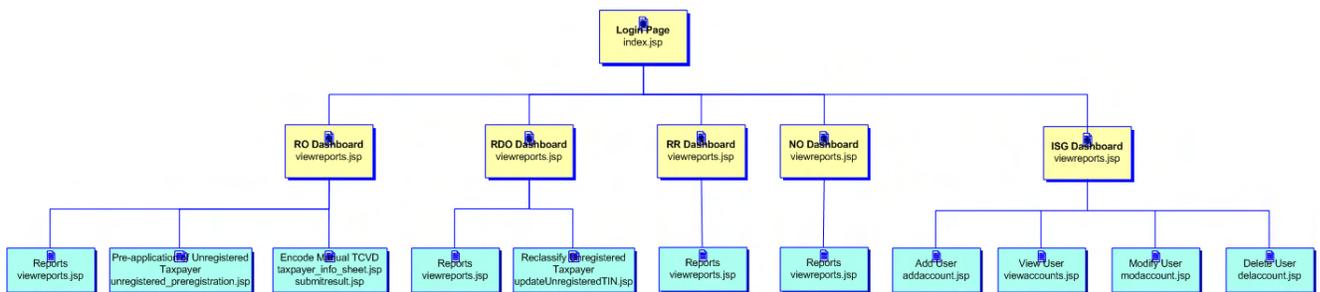


Figure 4.8: Site Map

### 4.3.3 Page Listing

This section discusses the pages that the TCVD Application Server serve to its clients.

### 4.3.4 Mobile Client Pages

The pages used by the Mobile Client are listed below in Table 4.3.4

#### **4.3.5 Administrator Pages**

This sub-section discusses the pages served by the TCVD Server Application when a user is managing user accounts through the Web Client. A user must be of type ISG to be able to access the pages.

#### **4.3.6 Manual TCVD**

This sub-section discusses the pages served by the TCVD Server application during the conduct of TCVD.

#### **4.3.7 Reports**

This sub-section discusses the pages served by the TCVD Server Application when providing generating automated reports upon the request of the user.

<b>Screen</b>	<b>Description</b>
Login Screen	Allows a user to enter his credentials so that the system can authenticate the user.
RDO Information Screen	Allows a user to enter the RDO Information of a taxpayer.
Registration Details Screen	Displays the registration details of a taxpayer.
Registration Requirements Screen	The registration requirements a taxpayer must comply with as specified by the compliance checklist.
Invoicing Requirements Screen	The invoicing requirements that a taxpayer must comply with as specified by the compliance checklist.
Registered CRM/POS List Screen	The CRM/POS/CAS requirements that a taxpayer must comply with as specified by the compliance checklist.
Bookkeeping Requirements Screen	The bookkeeping requirements that a taxpayer must comply with as specified by the compliance checklist.
Number of Modified Machines Without Notification Screen	Allows a user to cite the number of modified machines that are being used by the taxpayer without having notified BIR.
Violations Control Ticket Screen	Displays the summary of the taxmapping activity and the Violations Control Ticket Number issued to the taxpayer in the event of noncompliance.
Violations List Screen	Displays the summary of the violations that the taxpayer has incurred as a result of noncompliance.
Information Correct Prompt Screen	Allows the user to verify if the information retrieved by the TCVD Application Server is identical to the registration information of the taxpayer.
Taxmap Another Screen	Allows the user to taxmap another taxpayer or to log out of the system.
Cite Unauthorized CRM/POS/CAS Screen	Allows a user to cite the details of an unauthorized CRM/POS/CAS.
Enter Serial Screen	Allows the user to enter the brand and serial number of a CRM or the software version number and serial number of a POS/CAS that is cited by the user as unauthorized.
Toggle Item Screen/Next Screen	Allows the user to toggle the state of an item selected on the screen or to proceed to the next page.
Unfilled Error Screen	A screen that is displayed by the system when at least one item of the compliance checklist has been left unmarked.

Table 4.18: Mobile Client Screen List

<b>Page</b>	<b>Description</b>
Login Page	Allows a user to enter his credentials so that the system can authenticate the user.
Dashboard	Displays the functionalities that a user is granted based on the user type upon log on.
View Accounts	An administrative page that allows a user to view the details of the accounts that exist in the system. This page is allowed only for users of type ISG.
Add Account	An administrative page that allows a user to create an account. This page is allowed only for users of type ISG.
Modify Account	An administrative page that allows a user to edit or update the details of an existing account. This page is allowed only for users of type ISG.
Delete Account	An administrative page that allows a user to delete an existing account. This page is allowed only for users of type ISG.
Apprehended/Visited Taxpayers Report	Displays the Apprehended/Visited Taxpayers report as filtered by the user. The scope of the report depends on the logged on user type.
Unregistered Taxpayers Report	Displays the Unregistered Taxpayers report as filtered by the user. Also displays a list of new registrants. The scope of the report depends on the logged on user type.
Penalties Collection Report	Displays the Penalties Collection report as filtered by the user. The scope of the report depends on the logged on user type.
TCVD Summary Report	Displays the TCVD Summary report as filtered by the user. The scope of the report depends on the logged on user type.
Unregistered Taxpayer Information Form	Allows a user to encode the details of an unregistered taxpayer. This page is allowed only for users of type Revenue Office.
Successfully Added Unregistered Taxpayer	Displayed by the system when an unregistered taxpayer has been successfully added.
RDO Information	Allows a user to enter the RDO Information of a taxpayer.

<b>Page (cont.)</b>	<b>Description</b>
Taxpayer Information	Displays the registration details of the taxpayer specified in the RDO Information page if one has been retrieved.
Compliance Checklist	Displays a list of items that were lifted from the Taxpayer's Information Sheet. Allows the user to record the compliance/noncompliance of a taxpayer for every item on the list.
Violations Ticket	Displays the summary of the violations and penalties incurred and and the Violations Ticket Control Number issued to the taxpayer.
Reclassify Taxpayer	Allows the user to reclassify an unregistered taxpayer by supplying the TIN of the now-registered taxpayer.

Table 4.19: Web Client Page List

<b>JSP Page</b>	<b>Description</b>
index	The login page of the system.
sampledata	Retrieves the taxpayer's information in CSV format. Used by the Mobile Client.
taxmapupload	Sends the results of the tax mapping activity conducted and generates the Violations Checklist in CSV format. Used only by the Mobile Client.

Table 4.20: Mobile Client Pages

<b>JSP Page</b>	<b>Description</b>
addaccount	Allows the user to enter the details of the new account to be created. Upon submission, the page addTCVDUser is called.
delaccount	Allows the user to search for an existing account by specifying the username in the search parameter and then delete that account upon submission.
index	The dashboard of the admin pages. Contains links to add, view, modify and delete accounts.
modaccount	Allows the user to search for an existing account by specify the username in the search parameter and then modify the details of that account except for the username.
viewaccounts	Lists all existing accounts of the system.

Table 4.21: Administrator Pages

<b>JSP Page</b>	<b>Description</b>
addSerials	Allows the user to add the serial numbers of the unregistered CRM/POS/CAS that the user is citing.
cite_unauthorized	Allows a user to cite an unauthorized CRM/POS/CAS during a tax mapping activity.
login	Allows the system to authenticate the user based on the username and password supplied. Also allows the user to identify the type of user logging on to the system.
submitResult	Allows the user to submit the results gathered in the taxmapping activity. The submitted result is associated with a Violations Checklist sent by the system as a reply.
taxpayer_info_sheet	The taxpayer information sent by the system as a reply when the user enters the RDO Information details of a taxpayer during tax mapping.
unregistered_preregistration	Allows the user to add an unregistered taxpayer. The taxpayer's information must be supplied along with the Violations Ticket Control Number issued to the taxpayer.
updateUnregisteredTIN	Allows the user to reclassify an unregistered taxpayer by associated an existing unregistered taxpayer record with a valid TIN.
violation_ticket	The Violations Checklist sent by the system as a reply when the user submits the result of a tax mapping activity.

Table 4.22: Manual TCVD Pages

<b>JSP Page</b>	<b>Description</b>
addUnregistered	A pop-up page that contains a form that allows the user to add an unregistered taxpayer.
appendix_a1	Part of the View Visited/Apprehended Taxapayers report. Contains the a list of taxpayers who were apprehended during tax mapping.
appendix_a2	Part of the View Visited/Apprehended Taxapayers report. Contains the a list of taxpayers who were compliant during tax mapping.
appendix_b1	Part of the Unregistered Taxapayers report. Contains a list of previously unregistered taxpayers.
appendix_b2	Part of the Unregistered Taxapayers report. Contains a list of unregistered taxpayers for the filtered month.
appendix_b3	Part of the Unregistered Taxapayers report. Contains a list of new registrants taxpayers for the filtered month.
appendix_b4	Part of the Unregistered Taxapayers report. Contains a list of new registrants from tax mapping (Filers).
appendix_c	Contains the details of the Penalties Collection Report as filtered by the user.
appendix_d	Contains the details of the TCVD Summary Report as filtered by the user.
viewreports	The dashboard of the system for user types RO, RDO, RR and NO. Allows the user to view a filtered report in HTML or Excel form. The Excel file is saved to the user's desktop with a filename of viewreports.jsp The user must rename the file with an .xls file extension to be able to view the file using a spreadsheet application.

Table 4.23: Reports Pages

## 5 Online

### 5.1 Introduction

This section discusses the modules that make up the online TCVD Application and their functionalities.

### 5.2 Overall Flow

There are two major choices a system user can select from when conducting a tax mapping activity: conducting the tax mapping using the mobileTCVD or manually conducting the tax mapping and encoding the results using eTCVD at a later time. mobileTCVD is a tax mapping process aimed at providing the Revenue Officers with a wireless mobile device equipped with the facility to access the central database for recording and tracking of findings on taxpayer's compliance during the conduct of tax mapping operation. On the other hand, manual TCVD is the conventional way of conducting tax mapping operation without the use of a mobile device.

The flow is illustrated in the diagram below:

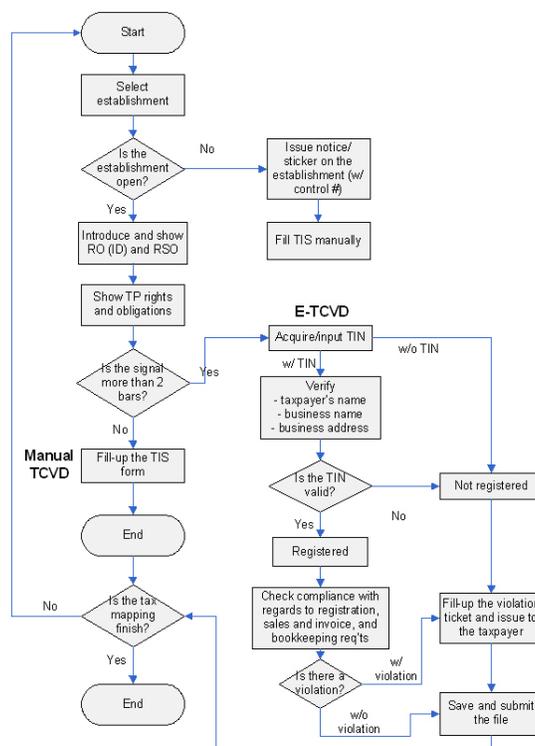


Figure 5.9: Manual TCVD Process

#### 5.2.1 mobileTCVD

mobileTCVD requires a compatible phone and valid credentials before granting a user access to its features. For more information on compatible phones and on how to acquire a user account, refer to the **eTCVD User Manual**.

The processes that a user must follow to conduct tax mapping using the mobileTCVD are as follows:

1. **Log in** using the username and password of a registered user account.
2. **Fill up** the information on the RDO Information Screen.
3. **Retrieve** the establishment's information.
4. **Verify the validity** of the TIN information by comparing the retrieved information with the Certificate of Registration (COR) of the taxpayer.
5. **Taxmap the taxpayer** by marking the items on the list with either a check or a cross.
6. **Cite unregistered machines** if there are any.
7. **Enter the Violations Control Ticket Number** for taxpayers who have incurred violations.

### 5.2.2 eTCVD

The primary use of the web application is for reports generation. However, it may also be used to encode a manual TCVD operation for revenue officers who were unable to use the mobile application during tax mapping. The web application may also be used to reclassify unregistered taxpayers and is used by ISG to manage the accounts of the system's users.

## 5.3 Cross Reference to Functional Specifications

<b>Module</b>	<b>FSR Section</b>
Apprehended/Visited Taxpayers Report	5.1 Apprehended/Visited Report
Unregistered Taxpayers Report	5.2 Unregistered Taxpayers Report
Penalties Collection Report	5.3 Penalties Collection Report
TCVD Summary Report	5.4 TCVD Summary

Table 5.24: Cross Reference Table

## 5.4 Inventory of Online Programs

The table below summarizes the modules and features of this section.

Program	Description
Reports	
Apprehended/Visited Taxpayers Report	Contains a list of taxpayers that were visited or apprehended as a result of a tax mapping activity.
Unregistered Taxpayers Report	Contains information regarding the taxpayers who were identified as unregistered during a conducted tax mapping activity. Also lists the taxpayers who are identified as new registrants.
Penalties Collection Report	Contains details on collections based on penalties incurred by taxpayers.
TCVD Summary Report	Contains a summary of the information gathered during tax mapping activities.
Encode Manual TCVD	
Add Unregistered Taxpayer	
Reclassify Unregistered Taxpayer	
Administrative Duties	
Add an account	Allows an administrator to add a user account to the system.
View an account	Allows an administrator to view an existing user account.
Modify an account	Allows an administrator to modify the details of an existing user account.
Delete an account	Allows an admin to delete an existing user account.
Reset password	Allows a user to modify the password of an account.

Table 5.25: Online Programs

## 5.5 Module Definition

### 5.5.1 Reports

The reports provide the user a way to view a summary of relevant information. The tables and queries that are used by this module is listed below:

The queries used by the Reports module are as follows:

Table	Select	Insert	Update	Delete
eTCVD Tables				
TaxmapRequest	X			
TaxmapResult	X			
ExtraCRM	X			
TaxmapCRM	X			
TaxmapRequestCRM	X			
UnregisteredTP	X			
Users	X			
RDC Tables				
CBR_COLL_TRANS_DETAILS	X			

Table 5.26: Reports Tables

```
SELECT * FROM TaxmapResult WHERE ViolationTicket=X
```

Table 5.27: Retrieving Registered TP Violation Ticket with violation ticket number X

```
SELECT * FROM UnregisteredTP WHERE ControlNo = X
```

Table 5.28: Retrieving Unregistered TP Violation Ticket with violation ticket number X

```
SELECT * FROM TaxmapResult WHERE SubmittedDate ≥ X And SubmittedDate ≤ Y
```

Table 5.29: Retrieving Visited Taxpayers between dates X and Y

```
SELECT * FROM TaxmapResult WHERE SubmittedDate ≥ X And SubmittedDate ≤ Y AND HasViolation = 1
```

Table 5.30: Retrieving Registered Violators between dates X and Y

```
SELECT * FROM UnregisteredTP WHERE SubmittedDate ≥ X And SubmittedDate ≤ Y
```

Table 5.31: Retrieving Unregistered Violators between dates X and Y

```
SELECT * FROM UnregisteredTP WHERE (TIN Is Null OR RegisteredDate > Y ) AND SubmittedDate ≥ X And SubmittedDate ≤ Y
```

Table 5.32: Retrieve Unregistered TP between dates X and Y

```
SELECT * FROM UnregisteredTP WHERE NOT(TIN Is Null) AND RegisteredDate ≥ X AND RegisteredDate ≤ Y
```

Table 5.33: Retrieve New Registrant between dates X and Y

```
SELECT SUM(Amount) FROM TaxmapResult WHERE SubmittedDate ≥ X And SubmittedDate ≤ Y AND HasViolation = 1
```

Table 5.34: Retrieve Expected Penalty Collections between dates X and Y

```

SELECT TIN, Branch_Code, SUM(BCS_TOTAL_AMT_PAID) As Total
FROM CBR_COLL_TRANS_DETAILS@manila Natural Join (SELECT DISTINCT TIN,
Branch_Code, SubmittedDate FROM TaxmapResult WHERE SubmittedDate ≥ X And SubmittedDate ≤ Y AND HasViolation = 1)
WHERE BCS_COLL_DATE = SubmittedDate And BCS_COLL_DATE ≤
add_months(SubmittedDate,12) And FTYPE_CODE='0613' GROUP BY TIN, Branch_Code

```

Table 5.35: Retrieve Paid Amount by all TP apprehended between dates X and Y

```

SELECT COUNT(*) AS TotalVisited, ABS(SUM(A1)) AS A1Count, ABS(SUM(A2)) AS
A2Count, ABS(SUM(A3)) AS A3Count, ABS(SUM(A4)) AS A4Count, ABS(SUM(A5)) AS
A5Count, ABS(SUM(B1)) AS B1Count, ABS(SUM(B2)) AS B2Count, ABS(SUM(B3)) AS
B3Count, ABS(SUM(B4)) AS B4Count, ABS(SUM(B5)) AS B5Count, ABS(SUM(C1)) AS
C1Count, ABS(SUM(HasViolation)) AS ViolatorsCount, SUM(Amount) AS TotalPenalty,
ABS(AVG(A1+A2+A3+A4+A5+B1+B2+B3+B4+B5+C1)) As AverageViolations FROM TaxmapResult
WHERE SubmittedDate ≥ X And SubmittedDate ≤ Y

```

Table 5.36: Retrieve Visited/Apprehended Summary between dates X and Y

```

SELECT COUNT(*) AS TotalUnregistered FROM UnregisteredTP WHERE SubmittedDate ≥ X
And SubmittedDate ≤ Y

```

Table 5.37: Retrieve Total Unregistered between dates X and Y

#### 5.5.1.1 Apprehended/Visited Taxpayers Report

The Apprehended/Visited Taxpayers Report contain a list of taxpayers that were visited or apprehended by an RO as a result of a tax mapping activity. The report has two types namely (1) **Apprehended/Visited Taxpayers Report With Violations** and (2) **Apprehended/Visited Taxpayers Report Without Violations**. The first type contains the details of taxpayers that incurred violations while the second contains details of taxpayers that were compliant.

The details of the **Apprehended/Visited Taxpayers Report With Violations** are listed in the table below:

The details of the **Apprehended/Visited Taxpayers Report Without Violations** are listed in the table below:

The Visited/Apprehended Taxpayers report can also be saved and viewed as an excel file. The user can click on the excel link that is on the same row of the report on any user types' dashboards to be able to save the file. The file is saved into the desktop as viewreports.jsp. The user must change the file extension of the report to .xls such that the filename becomes viewreports.xls The excel report for Visited/Apprehended Taxpayers group the taxpayers on different tabs. The Compliant Tab contains the information of the taxpayers that were compliant and have incurred no violations while the Violators Tab contains the information of the taxpayers that were noncompliant and have incurred penalties.

#### 5.5.1.2 Unregistered Taxpayers Report

The Unregistered Taxpayers Report contain information regarding the taxpayers who were identified as unregistered during a conducted tax mapping activity. This report also lists the taxpayers who are identified as new registrants.

The details that are contained in the report are listed in the table below:

New registrants are taxpayers who filed for registration as a result of being marked as an unregistered taxpayer during a tax mapping activity. The details of a new registrant are listed in the table below:

#### 5.5.1.3 Penalty Collection Report

The Penalty Collection Report contains details on collections based on penalties incurred by taxpayers. It includes the projected amount to be collected and the actual amount collected. The details contained in this report is listed in the table below.

#### 5.5.1.4 TCVD Summary Report

The TCVD Summary report contains a summary of the information gathered during tax mapping activities. The details and their description of the gathered information are listed in the table below.

The TCVD Summary Percentage Formulas are listed in the table below:

SELECT COUNT(\*) AS TotalNewRegistrant FROM UnregisteredTP WHERE RegisteredDate ≥ X  
And RegisteredDate ≤ Y

Table 5.38: Retrieve Total New Registrations between dates X and Y

SELECT COUNT(\*) AS TotalStillUnregistered FROM UnregisteredTP WHERE SubmittedDate ≥ X  
And SubmittedDate ≤ Y And (TIN Is Null OR RegisteredDate > Y)

Table 5.39: Retrieve Total Still Unregistered between dates X and Y

Detail	Description
Name of Taxpayer	The name of the taxpayer to which the establishment or business belongs.
TIN	Taxpayer Identification Number. A number that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation.
Address	The registered address of the taxpayer.
Status	This field is intentionally left blank and is to be filled up by the user.
Violations	The codes that correspond to the violations with which the taxpayer was apprehended for.
Amount of Penalties to be Collected	The total amount to be collected for the incurred penalties.
Date of Apprehension	The date with which the taxpayer was tax mapped and have been marked as noncompliant.

Table 5.40: Visited/Apprehended Taxpayers Report With Violation Details

Detail	Description
Name of Taxpayer	The name of the taxpayer to which the establishment or business belongs.
TIN	Taxpayer Identification Number. A number that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation.
Address	The registered address of the taxpayer.
Date of Apprehension	The date with which the taxpayer was tax mapped and have been marked as noncompliant.

Table 5.41: Visited/Apprehended Taxpayers Report Without Violations Details

Detail	Description
Name of Taxpayer	The name of the taxpayer to which the establishment or business belongs.
TIN	Taxpayer Identification Number. A number that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation.
Address	The registered address of the taxpayer.
Date of Apprehension	The date with which the taxpayer was tax mapped and have been marked as noncompliant.
Registered Tax Types IT - Income Tax VT - Value Added Tax PT - Percentage Tax WT - Withholding Tax	The tax types identified for this taxpayer.

Table 5.42: Unregistered Taxpayers

<b>Detail</b>	<b>Description</b>
Name of Taxpayer	The name of the taxpayer to which the establishment or business belongs.
TIN	Taxpayer Identification Number. A number that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation.
Address	The registered address of the taxpayer.
Period Offered	The period wherein the registration is offered as part of the tax mapping activity.
Amount	The amount depends on the Tax Type that the taxpayer will be a part of.
IT	Income Tax. Signifies that the taxpayer is a part of the Income Tax type.
VT	Value Added Tax. Signifies that the taxpayer is a part of the Value Added Tax type.
PT	Percentage Tax. Signifies that the taxpayer is a part of the Percentage Tax type.
WT	Withholding Tax. Signifies that the taxpayer is a part of the Withholding Tax type.

Table 5.43: New Registrants

<b>Detail</b>	<b>Description</b>
Name of Taxpayer	The name of the taxpayer to which the establishment or business belongs.
TIN	Taxpayer Identification Number. A number that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation.
Address	The registered address of the taxpayer.
Date of Apprehension	The date with which the taxpayer was tax mapped and have been marked as noncompliant.
Amount of Collections to be Collected	The amount of collection projected to be collected for the penalties incurred by the taxpayer.
Actual Amount Collected	This amount is intentionally left blank and is to be filled up by the user.
Difference	The difference in amount of the Amount of Collections to be Collected column and the Actual Amount Collected column per tax payer included in the report.

Table 5.44: New Registrants

<b>Detail</b>	<b>Description</b>
Target Number of Establishments to be Visited This count can be edited by the user to reflect actual count.	The projected number of establishments that are to be tax mapped.
Total Number of Establishments to be Visited	The actual number of establishments that were visited during a tax mapping activity.
A1 Failure to Register	The number of establishments that were unable to register.
A2 Failure to Pay and Display the Annual Registration Fee: BIR Form 0605	The number of establishments that were unable to pay and display the annual registration fee.
A3 No Certificate of Registration displayed	The number of establishments that were unable to display their Certificate of Registration.
A4 Failure to display the poster "Ask for BIR Receipt" or "Notice to the Public" to demand receipts/invoices	The number of establishments that were unable to display their poster of "Ask for BIR Receipt" or "Notice to the Public".
A5 Failure to attach or paste authorized sticker/DECAL authorizing the use of CRM/POS/CAS	The number of establishments that were unable to attach or paste the authorized sticker/DECAL authorizing the use of CRM/POS/CAS.
B1 Failure or refusal to issue receipts/invoices	The number of establishments that were unable to or refused to issue receipts/invoices to their customers.
B2 Duplicate copy of the receipts/invoices is blank but the accomplished original is detached or incomplete information in the receipts/invoices	The number of establishments whose duplicate copy of the receipts/invoices is blank but whose accomplished original is detached or incomplete information in the receipts/invoices.
B3 Possession and use of unregistered/unauthorized receipts/invoices	The number of establishments that possessed and used unregistered/unauthorized receipts/invoices.
B4 Possession and use of unregistered/unauthorized Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or Computerized Accounting System (CAS)	The number of establishments that used unregistered/unauthorized CRM/POS/CAS.
B5 Failure to notify the Revenue District Office of transfers or any adjustment/changes with CRM/POS/CAS	The number of establishments that were unable to notify the Revenue District Office of transfers or any adjustment/changes with CRM/POS/CAS.
C1 Failure to present application form (BIR Form 1900 and 1905) to use registered sales books/permit to use loose leaf sales books	The number of establishments that were unable to present their application form to use registered sales books/permit to use loose leaf sales books.
Total amount of penalties to be collected  This amount must be edited by the user to reflect actual data.	The total amount of penalties to be collected based on the number of taxpayers that were noncompliant with A1-A5, B1-B5 and C1.
Actual amount of penalties collected  This amount must be edited by the user to reflect actual amount.	The actual amount of penalties that were collected based taxpayers that were noncompliant with A1-A5, B1-B5 and C1.
Number of apprehended unregistered establishments	The number of establishments that were apprehended and noted as unregistered.
Number of new registrants from tax mapping	The number of taxpayers that are considered as new registrants from the tax mapping activities

<b>Percentage of Compliant</b> = (Total Visited - Total Violators)/ Total Visited
<b>Penalty Collection Percentage</b> = (Actual Collection)/(Target Collection)
<b>Unregistered Percentage</b> = Unregistered TP/Total Visited;Percentage = New Registrant/Total Visited
<b>New Registrants over Total Unregistered Percentage</b> = New Registrant / Total Unregistered

Table 5.46: TCVD Summary Percentage Formulas

<b>Detail</b>	<b>Description</b>
RDO Number	Revenue District Officer Number. A number that uniquely identifies a BIR employee authorized to perform tax mapping activities.
TIN	Taxpayer Identification Number. A number issued by the BIR that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation. The format of the TIN upon entry should be in groupings of 3 with a dash (-) separating each group example: ###-###-###-### The first 3 sets refer to the TIN while the last set refers to the branch code. Supplying a TIN with an invalid format will generate an error upon database connection and query.
Zone Number	The zone number to which the taxpayer is defined to be a part of.

Table 5.47: RDO Information Screen Details

## 5.5.2 Encode Manual TCVD

The Encode Manual TCVD module allows the user to input the details of a manually conducted tax mapping activity into the system.

1. RDO Information
2. Taxpayer Information Sheet
3. Compliance Checklist
4. Violations Ticket

### 5.5.2.1 RDO Information Screen

The RDO Information screen will allow the user to continue with the manual TCVD and will allow the application to uniquely identify the user and tag the record that will be generated in reference to the user.

### 5.5.2.2 Taxpayer Information Sheet

The Taxpayer Information Sheet contains the following information:

<b>Detail</b>	<b>Description</b>
Business Trade Name	The registered business name of the establishment or business.
TIN	Taxpayer Identification Number. A number that uniquely identifies a taxpayer and is used by the government to track earnings for revenue generation.
Taxpayer's Name	The name of the taxpayer to which the establishment or business belongs.
Registered Address	The registered address of the taxpayer.
Contact Details	The contact information of the taxpayer.

Table 5.48: Taxpayer Information Sheet

### 5.5.2.3 Compliance Checklist

The Compliance sheet is composed of the following sections:

1. Registration Requirements
2. Invoicing Requirements and Use of Cash Register Machines
3. Bookkeeping Regulations

#### 5.5.2.4 Violations Checklist

A violations ticket will be issued to the taxpayer in the event that the taxpayer incurred penalties. The amount that the taxpayer must settle is determined by the requirements the taxpayer has violated and the number of occurrences of the same violation. In the event that the taxpayer is compliant, then *No Violations* will appear on this screen.

The details found in the Violations Ticket are shown in the table below:

<b>Detail</b>	<b>Description</b>
Violation Code	The code that corresponds to the violation.
Repetitions	Associated with a violation code. The number of times the same violation has been repeated.
Amount	The amount the taxpayer has to settle for the associated violation. The amount is dependent on the violation and the repetitions of the violation.
Model	The model of the unregistered CRM/POS. Will show only if there are unregistered CRM/POS.
Brand	The brand of the unregistered CRM/POS. Will show only if there are unregistered CRM/POS.
Serial	The serial number of the unregistered CRM/POS. Will show only if there are unregistered CRM/POS.
Total	The total amount the taxpayer has to settle.

Table 5.49: Violations Ticket Details

The queries used by the Encode Manual TCVD module is listed in the tables that follow.

```
SELECT
TP.TIN AS TIN,
TPLOC.BRANCH_CODE AS BRANCH_CODE,
TP.FIRST_NAME As First_Name,
TP.MIDDLE_NAME As Middle_Name,
TP.LAST_NAME AS Last_Name,
TPADD.STREET As Street,
TPADD.SUBSTREET As Substreet,
TPADD.BARANGAY AS Barangay,
TPADD.DISTRICT As District,
TPADD.CITY As City,
TPADD.ZIP_CODE As ZIP_CODE,
TPBUS.TRADE_NAME AS BusinessName,
TPLOC.CONTACT_TEL_NO AS TelNo

FROM
REG_TAXPAYERS@its.no TP,
REG_TAXPAYER_LOCATIONS@its.no TPLOC,
REG_ADDRESSES@its.no TPADD,
REG_BUSINESS_NAMES@its.no TPBUS

WHERE
TP.TIN=TPLOC.TIN And
TP.TIN=TPADD.TIN And
TP.TIN=TPBUS.TIN And
TPLOC.BRANCH_CODE=TPADD.BRANCH_CODE And
TPLOC.BRANCH_CODE=TPBUS.BRANCH_CODE AND
TP.TIN=t AND
TPLOC.BRANCH_CODE=bc
```

Table 5.50: Retrieving TP Info from CDF with TIN t and Branch Code bc

### 5.5.3 Add Unregistered Taxpayer

The Add Unregistered Taxpayer module allows the user to add the details of the taxpayer that has been apprehended for being unregistered into the system.

### 5.5.4 Reclassify Unregistered Taxpayer

The Reclassify Unregistered Taxpayer module allows the user to reclassify a previously added unregistered taxpayer as registered once the taxpayer has filed and completed registration.

### 5.5.5 Administrative Duties

This section discusses the modules that are provided for account creation and management. An administrator may perform the following functions:

```

SELECT
a.OCN FROM TEC_CORRS_HEADERS@manila a

WHERE
TIN=t AND
BRANCH_CODE=bc AND
a.TEMPLATE_NAME='REG_PRINT_AUTH' AND
PRINT_DATE IN (SELECT MAX(PRINT_DATE) FROM
TEC_CORRS_HEADERS@manila b WHERE a.TIN = b.TIN AND
a.BRANCH_CODE = b.BRANCH_CODE AND
b.TEMPLATE_NAME='REG_PRINT_AUTH')

```

Table 5.51: Retrieving Latest OCN/ATP Number with TIN t and Branch Code bc

```

SELECT
a.BCS_COLL_DATE

FROM CBR_COLL_TRANS_DETAILS@manila a, CBR_COLLECTION_MODES@manila b

WHERE a.TIN= t AND
a.BRANCH_CODE=bc AND
a.FTYPE_CODE='0605' AND
TAX_CODE = 'RF' AND
a.COLL_AGENT_TYPE = b.COLL_AGENT_TYPE AND
a.COLL_AGENT_CODE = b.COLL_AGENT_CODE AND
a.RDO_CODE = b.RDO_CODE AND
a.BIR_MUN_CODE = b.BIR_MUN_CODE AND
a.BCS_COLL_DATE = b.BCS_COLL_DATE AND
a.BCS_CODE = b.BCS_CODE AND
a.BCS_NUMBER = b.BCS_NUMBER AND
a.COLL_TRANS_LINE_ITEM_NO = b.COLL_TRANS_LINE_ITEM_NO AND
a.BCS_COLL_DATE IN (SELECT MAX(c.BCS_COLL_DATE) FROM
CBR_COLL_TRANS_DETAILS@manila c, CBR_COLLECTION_MODES@manila d WHERE
a.TIN=c.TIN AND a.BRANCH_CODE=c.BRANCH_CODE AND c.FTYPE_CODE='0605'
AND TAX_CODE = 'RF' AND c.COLL_AGENT_TYPE = d.COLL_AGENT_TYPE AND
c.COLL_AGENT_CODE = d.COLL_AGENT_CODE AND c.RDO_CODE = d.RDO_CODE AND
c.BIR_MUN_CODE = d.BIR_MUN_CODE AND c.BCS_COLL_DATE = d.BCS_COLL_DATE
AND c.BCS_CODE = d.BCS_CODE AND c.BCS_NUMBER = d.BCS_NUMBER AND
c.COLL_TRANS_LINE_ITEM_NO = d.COLL_TRANS_LINE_ITEM_NO)

```

Table 5.52: Retrieving Latest Payment of Registration Fee Date with TIN t and Branch Code bc

```

SELECT RR_CODE, CODE AS RDO_CODE, RDC_CODE

FROM REG_RDOS

WHERE NOT(RR_CODE = '000')
ORDER BY RR_CODE, CODE

```

Table 5.53: Retrieving Region/RDO/RDC Mappings

```

SELECT SerialNo
FROM ACC_REGISTRATION
WHERE TIN=t AND BRANCHCODE=bc AND StatusID = 1

```

Table 5.54: Retrieving All Registered Machines of TP with TIN t and Branch Code bc

Detail	Description
Control Number	The <i>Violations Ticket Control Number</i> that corresponds to the issued violation of the taxpayer that is about to be reclassified.
RDO	The RDO that the taxpayer belongs to.
Address	The registered address of the taxpayer.
Zone	The zone that the taxpayer is a part of.
Name of Owner	The registered name of the taxpayer.
Business Trade Name	The name of the business.
Registered Address	The address of the taxpayer.
Telephone Number	The telephone number of the taxpayer.
Email Address	The email address of the taxpayer.

Table 5.55: Reclassify Unregistered Taxpayer Details

1. Add an account
2. View an account
3. Modify an account
4. Delete an account

#### 5.5.5.1 Add an account

This module allows the user to add a new user account into the system. For more information on how to create an account, refer to **Adding an Account** section of the eTCVD User Manual. The following information have to be provided during the creation of an account:

Detail	Description
Username	Uniquely identifies the account.
Lastname	The last name of the account's owner.
First Name	The first name of the account's owner.
Middle Name	The middle name of the account's owner.
Password	The password for the account.
Reenter Password	Must match the <i>Password</i> field.
Position	The position and the type of user of the account.

Table 5.56: View Account Details

#### 5.5.5.2 View an account

This module allows the user to view the details of a currently existing user account. For more information on how to view an account, refer to **Viewing an Account** section of the eTCVD User Manual. The following details may be viewed in a user account:

#### 5.5.5.3 Modify an account

<b>Detail</b>	<b>Description</b>
Username	Uniquely identifies the account.
Lastname	The last name of the account's owner.
First Name	The first name of the account's owner.
Middle Name	The middle name of the account's owner.
Position	The position and the type of user of the account.

Table 5.57: View Account Details

This module allows the user to modify the details of an existing user account. For more information on how to modify an account, refer to **Modifying an Account** section of the eTCVD User Manual. All of the details of the account can be modified except the username and the password.

#### 5.5.5.4 Changing Passwords

This module allows the user to modify the password of his or her account. Changing passwords is recommended in instances where a user has just been created a new account. A newly created account has a password which was generated randomly and must be change. To change your password, click on the **Change Password** link on the left of the **Logout** link. The system will then ask the user to enter the current password as well as the new password for the account. The new password must be typed twice and the password must match on both cases. Clicking on **Change Password** link will change the password of the account. For more information on how to change passwords, refer to the **Changing Passwords** section of the eTCVD User Manual.

#### 5.5.5.5 Delete an account

This module allows the user to delete an existing account in the system. For more information on how to delete an account, refer to **Deleting an Account** section of the eTCVD User Manual.

## 5.6 Table Listing

The following tables are used by the online application in its different modules and features. Beside each table is the type of action (select, insert, update, delete) allowed for its entries.

Table	Select	Insert	Update	Delete
<b>Reports</b>				
eTCVD Tables				
TaxmapRequest	X			
TaxmapResult	X			
ExtraCRM	X			
TaxmapCRM	X			
TaxmapRequestCRM	X			
UnregisteredTP	X			
UnregisteredTP	X			
Users	X			
RDC Tables				
CBR_COLL_TRANS_DETAILS	X			
<b>Encode Manual TCVD</b>				
eTCVD Tables				
TaxmapRequest	X			
TaxmapResult	X			
ExtraCRM	X			
TaxmapCRM	X			
TaxmapRequestCRM	X			
TransactionLog		X		
CDF Tables				
REG_TAXPAYERS	X			
REG_TAXPAYER_LOCATIONS	X			
REG_ADDRESSES	X			
REG_BUSINESS_NAMES	X			
RDC Tables				
CBR_COLL_TRANS_DETAILS	X			
CBR_COLLECTION_MODES	X			
TEC_CORRS_HEADERS	X			
CRM/POS Tables				
ACC_REGISTRATION	X			
<b>Add Unregistered Taxpayer</b>				
eTCVD Tables				
UnregisteredTP		X		
Users	X			
TransactionLog		X		
<b>Reclassify Unregistered Taxpayer</b>				
eTCVD Tables				
UnregisteredTP			X	
Users	X			
TransactionLog		X		
<b>Reclassify Unregistered Taxpayer</b>				
eTCVD Tables				
Users	X	X	X	X

Table 5.58: Tables and Access Type

## A Phone Models

At the minimum, the mobile client requires phones that are Java-enabled (at least CLDC 1.0 and MIDP 1.0.) and have GPRS.

Listed below are mobile phones that will allow the installation of the mobile client. The list includes the latest phone models for the listed brands as of January 2007. Mobile phone models may have been released since then and are thus, not on the list.

E70	E61	E50	N93
N91	N80	N73	N71
N70	9500	9300i	8800
7390	7373	7360	6708
6681	6680	6288	6280
6270	6233	6151	6131
6111	6101	6085	6080
6070	6030	6020	5500
5300	3250	3230	3220
2610			

Table A.59: Compliant Nokia Phone Models

W830i	W700i	K320i	Z610i
W710i	W850i	W950i	Z710i
K618i	P990i	K790i	K800i
Z550i	K310i	K610i	K510i
M600i	W300i	W810i	K608i
W900i	W550i	Z520i	W800i
K600i	Z800i	J300i	K750i
K300i	K508i	S700i	K500i
P910i	K700i		

Table A.60: Compliant Sony Ericsson Phone Models

L6	PEBL	RAZR v3i	RAZR v3x
ROKR E2	SLVR		

Table A.61: Compliant Motorola Phone Models

## **B Security Matrix**

The Security Matrix summarizes the access rights of each user type.

<b>System Function</b>	<b>Division Chief</b>	<b>Systems Administrator</b>	<b>Quality Analyst</b>	<b>Regional Director</b>	<b>F C</b>
	<b>TSPMDSSD</b>	<b>SMD</b>			
<b>MOBILE TCVD</b>					
Request Taxpayer Information					X
Checking of Taxpayer Compliance					X
Submission of Taxmapping results					X
Calculation of Violations					X
<b>MANUAL TCVD</b>					
<b>Encoding of Manual TCVD Forms (TIS)</b>					
Add					X
<b>Cite Unregistered Taxpayer</b>					
Add					X
<b>Reclassification of Unregistered TP</b>					X
<b>Reports</b>				X	X
List of Visited/Apprehended Taxpayers	X			X	X
List of Unregistered Taxpayers	X			X	X
Penalties Collection	X			X	X
TCVD Summary	X			X	X
<b>Report Data Scope</b>					
Individual Report					X
RDO Report	X			X	X
Regional Report	X			X	
National Report	X				
<b>USER ADMIN MODULE</b>					
Add		X			
Modify		X			
Delete		X			
View		X	X		

Table B.62: Security Matrix

## C Database Scripts

```
\small{/ *
Created 06/12/2006
Modified 06/12/2006
Project          BIR TCVD
Model
Company
Author
Version
Database Oracle 9i
*/
```

```
Create table "TransactionLog" (
  "ID" Integer NOT NULL ,
  "RO" Varchar2 (20) NOT NULL ,
  "Action" Varchar2 (50),
  "Source" Char (1),
  "TransactionDate" Timestamp(6),
  primary key ("ID")
)
/
```

```
Create table "TaxmapResult" (
  "TIN" Varchar2 (9),
  "RO" Varchar2 (20) NOT NULL ,
  "RID" Integer NOT NULL ,
  "TID" Integer NOT NULL ,
  "SubmittedDate" Timestamp(6),
  "RDO" Integer,
  "Zone" Integer,
  "A1" Smallint,
  "A2" Smallint,
  "A3" Smallint,
  "A4" Smallint,
  "A5" Smallint,
  "B1" Smallint,
  "B2" Smallint,
  "B3" Smallint,
  "B4" Smallint,
  "B5" Smallint,
  "C1" Smallint,
  "ExtraCRMCount" Integer NOT NULL ,
  "ViolationTicket" Varchar2 (20) NOT NULL UNIQUE ,
  "Amount" Double precision NOT NULL ,
  "TISNo" Varchar2 (20),
  "B5Quantity" Integer,
  "B4Quantity" Integer,
  "A5Quantity" Integer,
  "A1Amount" Double precision,
  "A2Amount" Double precision,
  "A3Amount" Double precision,
  "A4Amount" Double precision,
```

```

"A5Amount" Double precision,
"B1Amount" Double precision,
"B2Amount" Double precision,
"B3Amount" Double precision,
"B4Amount" Double precision,
"B5Amount" Double precision,
"C1Amount" Double precision,
"TaxpayerName" Varchar2 (50),
"Address" Varchar2 (200),
"HasViolation" Smallint,
"BRANCH_CODE" Varchar2 (3),
primary key ("TID")
)
/

```

```

Create table "TaxmapCRM" (
"TID" Integer NOT NULL ,
"SeqNo" Integer NOT NULL ,
"TIN" Varchar2 (9),
"BRANCH_CODE" Varchar2 (3),
"RegStatus" Smallint,
"SubmittedDate" Timestamp(6),
primary key ("TID","SeqNo")
)
/

```

```

Create table "TaxmapRequest" (
"TID" Integer NOT NULL ,
"RO" Varchar2 (20) NOT NULL ,
"TaxpayerName" Varchar2 (50),
"Address" Varchar2 (200),
"BusinessName" Varchar2 (50),
"TIN" Varchar2 (9),
"BRANCH_CODE" Varchar2 (3),
"VPayment" Timestamp(6),
"Zone" Integer,
"TelNo" Varchar2 (50),
primary key ("TID")
)
/

```

```

Create table "TaxmapRequestCRM" (
"TID" Integer NOT NULL ,
"SeqNo" Integer NOT NULL ,
"CRMPOS" Varchar2 (50),
primary key ("TID","SeqNo")
)
/

```

```

Create table "ExtraCRM" (
"TID" Integer NOT NULL ,
"SerialNo" Varchar2 (20) NOT NULL ,
"SubmittedDate" Timestamp(6),
"TIN" Varchar2 (9),

```

```
"BRANCH_CODE" Varchar2 (3),
primary key ("TID","SerialNo")
)
/
```

```
Create table "UnregisteredTP" (
"TID" Integer NOT NULL ,
"RO" Varchar2 (20) NOT NULL ,
"TaxpayerName" Varchar2 (50),
"BusinessName" Varchar2 (50),
"ControlNo" Varchar2 (20),
"SubmittedDate" Timestamp(6),
"RDO" Integer,
"Zone" Integer,
"TelNo" Varchar2 (50),
"Email" Varchar2 (50),
"RegisteredAddress" Varchar2 (200),
"RegisteredDate" Timestamp(6),
"TIN" Varchar2 (9),
"BRANCH_CODE" Varchar2 (3),
primary key ("TID")
)
/
```

```
Create table "Users" (
"username" Varchar2 (20) NOT NULL ,
"ID" Integer,
"FirstName" Varchar2 (50),
"MiddleName" Varchar2 (50),
"LastName" Varchar2 (50),
"Password" Varchar2 (30),
"RDO" Integer,
"DateAdded" Timestamp(6),
"DateModified" Timestamp(6),
"Type" Varchar2 (5),
primary key ("username")
)
/
```

```
Alter table "TaxmapResult" add foreign key ("TID") references "TransactionLog" ("ID")
/
```

```
Alter table "TaxmapRequest" add foreign key ("TID") references "TransactionLog" ("ID")
/
```

```
Alter table "UnregisteredTP" add foreign key ("TID") references "TransactionLog" ("ID")
/
```

```
Alter table "TaxmapCRM" add foreign key ("TID") references "TaxmapResult" ("TID")
/
```

```
Alter table "ExtraCRM" add foreign key ("TID") references "TaxmapResult" ("TID")
/
```

```

Alter table "TaxmapResult" add foreign key ("RID") references "TaxmapRequest" ("TID")
/

Alter table "TaxmapRequestCRM" add foreign key ("TID") references "TaxmapRequest" ("TID")
/

Alter table "TaxmapResult" add foreign key ("RO") references "Users" ("username")
/

Alter table "TransactionLog" add foreign key ("RO") references "Users" ("username")
/

Alter table "TaxmapRequest" add foreign key ("RO") references "Users" ("username")
/

Alter table "UnregisteredTP" add foreign key ("RO") references "Users" ("username")
/

-- Create Sequences section
CREATE SEQUENCE transactionLog _ID
    MINVALUE 1
    START WITH 1
    INCREMENT BY 1
    CACHE 20
/

CREATE SEQUENCE unregisteredTP _ID
    MINVALUE 1
    START WITH 1
    INCREMENT BY 1
    CACHE 20
/

CREATE SEQUENCE user _ID
    MINVALUE 1
    START WITH 1
    INCREMENT BY 1
    CACHE 20
/

CREATE SEQUENCE taxmapRequest _ID
    MINVALUE 1
    START WITH 1
    INCREMENT BY 1
    CACHE 20
/

CREATE SEQUENCE taxmapRequestCRM _ID
    MINVALUE 1
    START WITH 1
    INCREMENT BY 1
    CACHE 20
/

```

```
CREATE SEQUENCE extraCRM _ID
  MINVALUE 1
  START WITH 1
  INCREMENT BY 1
  CACHE 20
```

```
/
```

```
CREATE SEQUENCE taxmapCRM _ID
  MINVALUE 1
  START WITH 1
  INCREMENT BY 1
  CACHE 20
```

```
/}
```

## D Database Queries

1. Retrieving TP Info from CDF with TIN t and Branch Code bc:

```
SELECT TP.TIN AS TIN, TPLOC.BRANCH_CODE AS BRANCH_CODE, TP.FIRST_NAME As First_Name,
TP.MIDDLE_NAME As Middle_Name, TP.LAST_NAME AS Last_Name, TPADD.STREET As Street,
TPADD.SUBSTREET As Substreet, TPADD.BARANGAY AS Barangay, TPADD.DISTRICT As District,
TPADD.CITY As City, TPADD.ZIP_CODE As ZIP_CODE, TPBUS.TRADE_NAME AS BusinessName,
TPLOC.CONTACT_TEL_NO AS TelNo FROM REG_TAXPAYERS@its_no TP, REG_TAXPAYER_LOCATIONS@its_no
TPLOC, REG_ADDRESSES@its_no TPADD, REG_BUSINESS_NAMES@its_no TPBUS WHERE TP.TIN=TPLOC.TIN
And TP.TIN=TPADD.TIN And TP.TIN=TPBUS.TIN And TPLOC.BRANCH_CODE=TPADD.BRANCH_CODE
And TPLOC.BRANCH_CODE=TPBUS.BRANCH_CODE AND TP.TIN=t AND TPLOC.BRANCH_CODE=bc
```

2. Retrieving Latest OCN/ATP Number with TIN t and Branch Code bc:

```
SELECT a.OCN FROM TEC_CORRS_HEADERS@manila a WHERE TIN=t AND BRANCH_CODE=bc
AND a.TEMPLATE_NAME='REG_PRINT_AUTH' AND PRINT_DATE IN (SELECT MAX(PRINT_DATE)
FROM TEC_CORRS_HEADERS@manila b WHERE a.TIN = b.TIN AND a.BRANCH_CODE = b.BRANCH_CODE
AND b.TEMPLATE_NAME='REG_PRINT_AUTH')
```

3. Retrieving Latest Payment of Registration Fee Date with TIN t and Branch Code bc:

```
Select a.BCS_COLL_DATE FROM CBR_COLL_TRANS_DETAILS@manila a, CBR_COLLECTION_MODES@manila
b WHERE a.TIN=t AND a.BRANCH_CODE=bc AND a.FTYPE_CODE='0605' AND TAX_CODE = 'RF'
AND a.COLL_AGENT_TYPE = b.COLL_AGENT_TYPE AND a.COLL_AGENT_CODE = b.COLL_AGENT_CODE
AND a.RDO_CODE = b.RDO_CODE AND a.BIR_MUN_CODE = b.BIR_MUN_CODE AND a.BCS_COLL_DATE
= b.BCS_COLL_DATE AND a.BCS_CODE = b.BCS_CODE AND a.BCS_NUMBER = b.BCS_NUMBER
AND a.COLL_TRANS_LINE_ITEM_NO = b.COLL_TRANS_LINE_ITEM_NO AND a.BCS_COLL_DATE
IN (SELECT MAX(c.BCS_COLL_DATE) FROM CBR_COLL_TRANS_DETAILS@manila c, CBR_COLLECTION_MODES
d WHERE a.TIN=c.TIN AND a.BRANCH_CODE=c.BRANCH_CODE AND c.FTYPE_CODE='0605'
AND TAX_CODE = 'RF' AND c.COLL_AGENT_TYPE = d.COLL_AGENT_TYPE AND c.COLL_AGENT_CODE
= d.COLL_AGENT_CODE AND c.RDO_CODE = d.RDO_CODE AND c.BIR_MUN_CODE = d.BIR_MUN_CODE
AND c.BCS_COLL_DATE = d.BCS_COLL_DATE AND c.BCS_CODE = d.BCS_CODE AND c.BCS_NUMBER
= d.BCS_NUMBER AND c.COLL_TRANS_LINE_ITEM_NO = d.COLL_TRANS_LINE_ITEM_NO)
```

4. Retrieving Region/RDO/RDC Mappings:

```
SELECT RR_CODE, CODE AS RDO_CODE, RDC.CODE FROM REG_RDOS WHERE NOT(RR_CODE
= '000') ORDER BY RR_CODE, CODE
```

5. Retrieving All Registered Machines of TP with TIN t and Branch Code bc:

```
SELECT SerialNo FROM ACC_REGISTRATION WHERE TIN=t AND BRANCHCODE=bc AND Sta-
tusID = 1
```

6. Retrieving Registered TP Violation Ticket with violation ticket number X:

```
SELECT * FROM TaxmapResult WHERE ViolationTicket=X
```

7. Retrieving Unregistered TP Violation Ticket with violation ticket number X:

```
SELECT * FROM UnregisteredTP WHERE ControlNo = X
```

8. Retrieving Visited Taxpayers between dates X and Y:

```
SELECT * FROM TaxmapResult WHERE SubmittedDate i= X And SubmittedDate j= Y
```

9. Retrieving Registered Violators between dates X and Y:

```
SELECT * FROM TaxmapResult WHERE SubmittedDate <= X And SubmittedDate >= Y AND HasViolation = 1
```

10. Retrieving Unregistered Violators between dates X and Y:

```
SELECT * FROM UnregisteredTP WHERE SubmittedDate <= X And SubmittedDate >= Y
```

11. Retrieving Compliant between dates X and Y:

```
SELECT * FROM TaxmapResult WHERE SubmittedDate <= X And SubmittedDate >= Y AND HasViolation = 0
```

12. Retrieve Unregistered TP between dates X and Y:

```
SELECT * FROM UnregisteredTP WHERE (TIN Is Null OR RegisteredDate < Y) AND SubmittedDate <= X And SubmittedDate >= Y
```

13. Retrieve New Registrant between dates X and Y:

```
SELECT * FROM UnregisteredTP WHERE NOT(TIN Is Null) AND RegisteredDate <= X AND RegisteredDate >= Y
```

14. Retrieve Expected Penalty Collections between dates X and Y:

```
SELECT SUM(Amount) FROM TaxmapResult WHERE SubmittedDate <= X And SubmittedDate >= Y AND HasViolation = 1
```

15. Retrieve Paid Amount by all TP apprehended between dates X and Y:

```
SELECT TIN, Branch_Code, SUM(BCS_TOTAL_AMT_PAID) As Total FROM CBR_COLL_TRANS_DETAILS@manila Natural Join (SELECT DISTINCT TIN, Branch_Code, SubmittedDate FROM TaxmapResult WHERE SubmittedDate <= X And SubmittedDate >= Y AND HasViolation = 1 ) WHERE BCS_COLL_DATE <= SubmittedDate And BCS_COLL_DATE >= add_months(SubmittedDate,12) And FTYPE_CODE='0613' GROUP BY TIN, Branch_Code
```

16. Retrieve Visited/Violations Summary between dates X and Y:

```
SELECT COUNT(*) AS TotalVisited, ABS(SUM(A1)) AS A1Count, ABS(SUM(A2)) AS A2Count, ABS(SUM(A3)) AS A3Count, ABS(SUM(A4)) AS A4Count, ABS(SUM(A5)) AS A5Count, ABS(SUM(B1)) AS B1Count, ABS(SUM(B2)) AS B2Count, ABS(SUM(B3)) AS B3Count, ABS(SUM(B4)) AS B4Count, ABS(SUM(B5)) AS B5Count, ABS(SUM(C1)) AS C1Count, ABS(SUM(HasViolation)) AS ViolatorsCount, SUM(Amount) AS TotalPenalty, ABS(AVG(A1+A2+A3+A4+A5+B1+B2+B3+B4+B5+C1)) As AverageViolations FROM TaxmapResult WHERE SubmittedDate <= X And SubmittedDate >= Y
```

17. Retrieve Total Unregistered between dates X and Y:

```
SELECT COUNT(*) AS TotalUnregistered FROM UnregisteredTP WHERE SubmittedDate <= X And SubmittedDate >= Y
```

18. Retrieve Total New Registrations between dates X and Y:

```
SELECT COUNT(*) AS TotalNewRegistrant FROM UnregisteredTP WHERE RegisteredDate <= X And RegisteredDate >= Y And NOT(TIN Is Null)
```

19. Retrieve Total Still Unregistered between dates X and Y:

```
SELECT COUNT(*) AS TotalStillUnregistered FROM UnregisteredTP WHERE SubmittedDate <= X  
And SubmittedDate >= Y And (TIN Is Null OR RegisteredDate < Y)
```

## **Appendix 5: User Guide for mobile TCVD and eTCVD Private Portal**

**mobileTCVD**  
**and**  
**eTCVD Private Portal**  
**USER'S GUIDE**



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# Reminders

Before you read through you might want to familiarize yourself of the formatting and conventions used in this guide. This will help you understand what is written in the guide so you can use the software easily.

**This style indicates that the word or phrase will appear as is onscreen**

*This style indicates that the word or phrase is an item to be entered in the software*



# Chapter 1

## mobileTCVD

### 1.1 What is mobileTCVD?

The first thing that you might be thinking here is this – what is this mobileTCVD? What does it do and how do we use it?

Basically, mobileTCVD is a software that allows you to easily conduct tax mapping activities with the use of your mobile phones. With this, tax mapping can be done in even less than 20 minutes! Plus, no more filling up of Taxpayer Information Sheets twice (or even thrice!) that we know you hate!

In order for the mobileTCVD to run in your phone, your phone must be equipped with Java, GPRS and CLDC 1.0. If you just recently bought your mobile phone, then chances are it is already equipped with those three tools. If you are unsure if you have the right model to run the software, you can take a look at the table on Appendix A and look for the model of your phone.

### 1.2 Installing mobileTCVD

To install mobileTCVD into your phone, all you have to do is...

### 1.3 Getting an Account

If you have already successfully installed the software in your mobile device, then the next thing that you will be needing is a registered user account. If you don't have an account yet, you can ask your immediate supervisor to make you one, your supervisor will be happy to do it. Once an account has been made for you and you already have your username and password, then you are all set and ready to tax map!

### 1.4 Using mobileTCVD for Tax Mapping

So you now have a compatible phone and a user account. The next thing that you need to know is how to be able to tax map using mobileTCVD. In a nutshell, all you have to do is to:

1. **Log on;**
2. Enter the **TIN Information** of the taxpayer you want to tax map; and
3. **Tax map!**

It's as easy as that!

### 1.4.1 Logging in



Figure 1.1: This is the login screen. You can enter the information of the establishment here.

Before anything else, you will have to log in the system. Type in the username and password that was given to you by your supervisor and press **Next**. Then, enter the *RDO number* and *zone number* where the establishment belongs, as well as its *Taxpayer Identification Number* (TIN) and press **Start**. This will tell the system that you want to retrieve information stored remotely. Retrieving information means that the application needs to send and receive data using the network and will result in charges. Select **Yes** to retrieve the establishment's information.

If you entered the needed information correctly, you should be able to get the information of the establishment. Otherwise, an error message will appear (see Appendix B for a list of error screens you might encounter along the way). If the taxpayer gives you a TIN that does not exist in the system's records, then you are tax mapping an unregistered taxpayer. To tax map an unregistered taxpayer, you have to resort to manual tax mapping.

### 1.4.2 TIN Information

Once you have correctly entered the RDO number, the zone number and the TIN of the establishment that you are tax mapping, you will see the following information listed on your screen: (1) **Name of the Establishment**, (2) **Taxpayer's Name**, (3) **TIN** and (4) **Contact Details**. Compare this information with the information that the establishment has in their Certificate of Registration (COR) and press **Next**. If the information retrieve by the application is identical to the information found in the COR of the taxpayer you are mapping, select **Yes** and press **OK**. This will start the actual tax mapping process. However, if the information doesn't match, select **No** and press **OK**. This will then bring you back to the TIN Information screen to enter the correct TIN.

### 1.4.3 Tax Mapping Process

Once the system has retrieved the correct record for a taxpayer, that's when the real tax mapping procedure begins. The system will then show you a list of items that you have to check. All you have to do, is look at and select each requirement item in the list displayed and see if the establishment is able to comply with the requirement or not (the selected requirement item is indicated by a black box at the left). You will have to use the **Toggle** command to mark the compliance of the establishment. In some models and in most screens the **Toggle** command is grouped together with other commands. In that case, you can locate **Toggle** in the **Menu** – or somewhere similar – button.

Pressing **Toggle** the first time on the selected requirement item will place a check mark in the box, indicating that the establishment complies with the selected requirement item. Pressing

**Toggle** once more will replace the check mark with a cross mark, indicating that the establishment did not comply with the selected establishment. Pressing **Toggle** once more will clear the box.

After checking all items in the list, press **Next**. This will give you another list of requirements that will be checked.

Normally you will only place check or cross marks for each of the requirement items. However, there are some cases wherein you have to enter information. During those cases, use the keypad to enter the information being asked.

To cite an unregistered machine, press **Add**. You will be asked to enter the *serial number* of the machine. Do so and press **OK**. Notice that the **No machines cited** will disappear and the serial number will be displayed instead. To enter another machine, choose the **Add** command in the **Menu** button. To delete a machine, choose the **Delete** command in the **Menu** button.

Entering the *Violation Control Ticket Number* will send the results to be assessed for penalty fines. After the assessment a list of penalty codes will be displayed (if any) along with the fine to be paid by the establishment. The codes listed onscreen are the same codes that should be ticked in the Violations Ticket included in the kit. Remind the establishment that they should not lose the ticket. If you are done, press **OK**.

If you want to review the tax mapping procedure, just press the **Back** button. This will bring you back to the list of requirement items for you to review.

#### 1.4.4 Repeating the Process

Once you're done you will be asked if you want to tax map another establishment. Selecting **Yes** will bring you back to the login screen, wherein you will be asked to re-enter your password and the TIN of the establishment. Then you can repeat the entire tax mapping procedure. Selecting **No** will close the software.



Figure 1.2: A partial requirements list. One of the items is checked, indicating that the establishment complies with the requirement. The Toggle command is found under the Menu button.

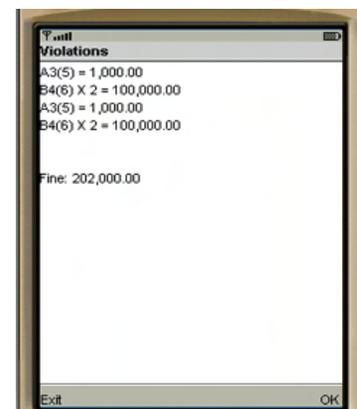


Figure 1.3: A partial requirements list. One of the items is checked, indicating that the establishment complies with the requirement. The Toggle command is found under the Menu button.



(a) This is the screen when no machines are cited



(b) This is the screen when machine 781-234-998 is entered. A new command, Delete, becomes available.

Figure 1.4: The screen before adding and after adding a machine serial number

## **Chapter 2**

# **eTCVD Private Portal**

### **2.1 What is eTCVD Private Portal?**

Simply put, the eTCVD Private Portal is very much like mobileTCVD except that instead of using a mobile device, you use a web browser. They both allow you to easily conduct and record taxmapping activities. One functionality that eTCVD has and mobileTCVD hasn't though, is automated reports generation!

### **2.2 Getting an Account**

Just like mobileTCVD, you also need a registered user account for the eTCVD. If you don't have an account yet, your supervisor will be glad to make you one. Once an account has been made for you and you already have your username and password, then you can use eTCVD for taxmapping and reports generation.

### **2.3 Using eTCVD Private Portal**

Depending on the user type your account is a part of, you can perform the following:

1. Encode Manual TCVD;
2. Enter Pre-application of Unregistered Taxpayer;
3. Reclassify Unregistered Taxpayer;
4. Generate and View Reports; and
5. Manage Accounts

#### **2.3.1 Logging in**

When an account has been created for you, you may log on to eTCVD anytime. Fire up your favorite web browser and type <http://www.bir.gov.ph/> at the address bar. Once you see the login page of eTCVD, type in the username and password of your account and click on the login

button. Once the system has verified your identity, it will redirect you to the dashboard that corresponds to your user type. Each user type have different ranges of functionality. To see what functionalities you can perform based on your user type, take a peek at Appendix ??.



Figure 2.1: This is the login screen.

### 2.3.2 The Dashboard

Another good thing to do is to be familiar with the dashboard. Basically, the dashboard allows you to jump to the different functions of the eTCVD Private Portal. Think of it as your navigation box.

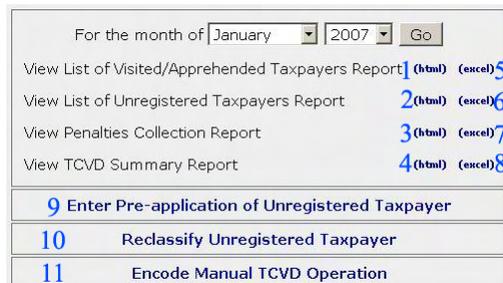


Figure 2.2: The dashboard. Note that the last three links may not be available every time.

Below is the description of each link:

1. View the list of visited/apprehended taxpayers report onscreen
2. View the list of unregistered taxpayers report onscreen
3. View the penalties collection report onscreen
4. View TCVD summary report onscreen
5. View the list of visited/apprehended taxpayers report as an Excel file
6. View the list of unregistered taxpayers report as an Excel file
7. View the penalties collection report as an Excel file
8. View TCVD summary report as an Excel file
9. Allows you to enter pre-application of unregistered taxpayer
10. Allows you to reclassify unregistered taxpayer

### 11. Allows you to encode the results of your manual TCVD activity

Note that items 9, 10, and 11 may not be available all at the same time. Their availability will depend on your user type.

### 2.3.3 Encoding Manual TCVD

After a hard day's work of manually tax mapping the establishments you visited, you still have to encode all the tax mapping operations you performed manually. If you've already tried taxmapping using the mobileTCVD then this should be a breeze to you. If this is your first time encoding a manual taxmapping operation however, you might just want to put a little bit more attention to this section.

To encode a manual tax mapping operation, hang on to the TIS you manually filled up and click on the **Encode Manual TCVD Operation** link. This will pop up a window where you can enter the RDO Information. Enter the *RDO Number* and *Zone Number* that the taxpayer is a part of and then enter the taxpayer's **TIN**. If you're done, you can click on the **Submit** button.

Once you have clicked on the **Submit** button, the system will then try to retrieve the record that corresponds to the field you just entered on the previous screen. If the system displays a message indicating that the TIN was not found, then you should make another visit to the taxpayer or decide to classify him as unregistered by using the **Enter Pre-application of Unregistered Taxpayer** as described in the next sub-section. If the system displays information then it means that the system has found a record that corresponds to the details you have given on the previous screen. Verify if the information that was retrieved is identical to the information you have in your TIS. If the information is identical, then you can proceed to the next step by clicking on **Yes**. If the information do not match however, you might want to visit the taxpayer because he might be illegally using the TIN of another taxpayer!

After you have verified the information of the taxpayer, then it's now time to encode their compliance or noncompliance. Simply transfer the information you gathered manually in your TIS to the form displayed to you by eTCVD. Make sure to put the *TIS Control No.* which is the TIS number of the TIS you are associating this entry and the *Violation Control Ticket No.*

To enter the cited unregistered machine, click the **Cite Unauthorized Machines** link. A pop-up will appear. You can now enter the serial numbers of the unregistered machines that you cited. Once you are done, click **Done**.

Once you are done, you can click on the **Submit** button. If certain details such as the Violation Control Ticket No. and the TIS Control No. already exist, the system will display a message and not proceed with the creation of the details you have just encoded. If the system does not display a message however, then it means that a record has been created. The system will dis-

TAXPAYER INFORMATION SHEET	
Business Trade Name	Armand's Business
Tax Identification Number	11111111000
Taxpayer's / Owner's Name	Armand M Loington
Registered Address	123 Here and There SS B D C Z
Contact Details	5213876
Is this the correct taxpayer? <input type="radio"/> Yes <input type="radio"/> No	

Figure 2.3: This page will let you see if the TIN you entered is correct

COMPLIANCE CHECKLIST			
TIS Control No. <input type="text"/>			
<b>REGISTRATION REQUIREMENTS</b>			
1 Is the taxpayer a registered business establishment?	<input type="radio"/> Yes <input type="radio"/> No		
2 Has the taxpayer paid its Registration fee? (Payment made on 02/10/2006)	<input type="radio"/> Yes <input type="radio"/> No		
3 Is the certificate of Registration (Original) displayed?	<input type="radio"/> Yes <input type="radio"/> No		
4 Is the "Notice to Public" or "Ask for BIR Receipt" (Original) displayed?	<input type="radio"/> Yes <input type="radio"/> No		
5 Number of machines without authorized sticker / DECAL (0 if none)	<input type="text"/>		
<b>INVOICING REQUIREMENTS AND USE OF CASH REGISTER MACHINES</b>			
6 Does the taxpayer duly provided with registered Invoices / Receipts?	<input type="radio"/> Yes <input type="radio"/> No		
7 Does the taxpayer use duplicate copy and accomplish complete information of receipts / invoices?	<input type="radio"/> Yes <input type="radio"/> No		
8 Does the taxpayer possess and use registered or authorized receipts / invoices? (OCR: )	<input type="radio"/> Yes <input type="radio"/> No		
9 Are all CRM/POS/CAS registered and have displayed permits?	<input type="radio"/> Yes <input type="radio"/> No		
<table border="1" style="width: 100%;"> <thead> <tr> <th>Serial</th> </tr> </thead> <tbody> <tr> <td><a href="#">Cite unauthorized machines</a> (0 cited)</td> </tr> </tbody> </table>		Serial	<a href="#">Cite unauthorized machines</a> (0 cited)
Serial			
<a href="#">Cite unauthorized machines</a> (0 cited)			
10 Number of adjusted machines without notifying BIR (0 if none)	<input type="text"/>		
<b>BOOKKEEPING REGULATIONS</b>			
11 Is there an application form (BIR Form 1900 and 1905) to use registered sales books / permit to use loose leaf sales books?	<input type="radio"/> Yes <input type="radio"/> No		
Violation Control Ticket No. <input type="text"/>			
<input type="button" value="Submit"/>			

Figure 2.4: The web version of the manual TCVD. Just transfer here the results of your manual TCVD

play the summary of the information you have just encoded in such a case and you can choose to print, encode another manual TCVD operation or take a break and click on the **Close** button.

### 2.3.4 Enter Pre-application of Unregistered Taxpayer

The screenshot shows a 'VIOLATIONS TICKET' form for Control No. VT5600. It includes taxpayer details for Armand M. Longston and a table of violations. The table has columns for Violation Code, Repetitions, Quantity, and Amount. Below the table is a section for 'Extra Machines Cited' with an entry for 'SONY RF-12-PG'.

Violation Code	Repetitions	Quantity	Amount
A2	2		1,000.00
A3	5		1,000.00
A5	6	5 units x 1,000.00 per unit	5,000.00
B3	4		50,000.00
B4	6	1 units x 50,000.00 per unit	50,000.00
Extra Machines Cited			
SONY RF-12-PG			
B5	2	5 units x 50,000.00 per unit	250,000.00
C1	1		5,000.00
Total			362,000.00

Figure 2.5: This is the violations list after encoding

the unregistered list. Should you wish not to continue with the pre-application, you can click on the **Cancel** button anytime.

eTCVD also allows user to track taxpayers who were identified as unregistered during the conducted taxmapping activities. To do this, click on the **Enter Pre-application of Unregistered Taxpayer** link.

On the pop-up window that appears, fill up the information as asked by the form. The **Control No.** refers to the *Violations Ticket Control No.* that you issued to the taxpayer as a result of being unregistered as well as the *Revenue District Office* and *Zone Number* that the taxpayer is a part of. Also fill in the taxpayer information such as the *name of the owner*, the *business trade name*, the *registered address*, the *telephone number* and the *email address*. Once the form has been filled up, click on the **OK** button. The pop up window will display a message saying that the taxpayer has been added successfully. If you want to add more pre-applications, you can click on the **Yes** button or click on **No** if you have no more taxpayers to add to

### 2.3.5 Reclassifying Unregistered Taxpayers

The screenshot shows the 'UNREGISTERED TAXPAYER INFORMATION FORM'. It contains several input fields for: Control No., RDO, Zone, Name of Owner, Business Trade Name, Registered Address, Telephone Number, and Email Address. There are 'OK' and 'Cancel' buttons at the bottom.

Figure 2.6: The Unregistered Taxpayer Form where you can pre-apply an unregistered taxpayer.

Remember the taxpayers you caught red handed as unregistered during your taxmapping activities? Once they have filed and completed registration, you may now reclassify them from unregistered to registered by clicking on the **Reclassify Unregistered Taxpayer** link.

To reclassify an unregistered taxpayer, you have to search the system for their record first. on the **Search Control No.** field of the Reclassify Taxpayer Form pop up window, enter the *Violations Ticket Control No.* that you issued to the taxpayer and then click on the **Search** button. The system will then retrieve the record that corresponds to the Search Control No. that you entered and display the results. To continue with the reclassification of the taxpayer, enter the *TIN* of the now-registered taxpayer and click on the **Submit** button. Congratulations! Because of you, there are is now one unregistered taxpayer less!

### 2.3.6 Viewing Reports

eTCVD has an automated report generation facility for all the user types except the ISG user type. All reports

are available in either HTML or Microsoft Excel form. If you are a **Revenue Office** user type, then reports will only reflect tax mapping activities that the you have conducted and/or encoded to the system. If you are a **Revenue District Office** user type, then all your reports will reflect all tax mapping activities made by all the Revenue Office user types that are a part of your district. If your user type is **Regional Office**, then the reports will reflect all tax mapping activities conducted and encoded for your entire region. The **National Office** user types will have reports that reflect all tax mapping activities.

To view reports, select the month and the year you wish to view and then click either the **(html)** or **(excel)** link of the report you wish to view. Clicking on the **(html)** link will display the report onscreen, while the **(excel)** link will allow you to download the report in Excel format. If you wish to view the same report of a different date, just change the month and year and click **Go**. This will display the same report of a different date. To view another report, just click on the **(html)** or **(excel)** link of the report you wish to view.

### 2.3.7 Administrative Duties

Administrative duties refer to system account creation and management.

#### Adding an account

To add an account, simply click on the **Add Account** link. On the lower portion of your dashboard, you should be able to see a form appear. The form contains fields that will hold the details of the account that you want to create. Fill the form up making sure that the details you type in corresponds to the information of the user you are creating the account for. Make sure that the **Password** and **Reenter Password** fields match and that the **User Name** is unique. If you are creating a Regional Office or Revenue District Office user type, an extra field will appear just below the **Position**. Don't forget to enter the *Region Number* (if you are creating a Regional Office user type) or the *Revenue District Number* (if you are creating a Revenue District Office user type) that corresponds to the user. Once you're done filling up the form, click on the **Add Account** button. The system will create the account and show you a list of accounts that exist in the system. Check if the account you created is included in the list just to be doubly sure.

#### Viewing existing accounts

Clicking the **View Account** link will simply display a list of accounts that are currently existing in the system. This is especially helpful if you want to check the details of an account or if you want to check if an account or username already exists. The list will include details such as user name, last name, first name, middle name and position as shown in the following figure.

#### Modifying an Account

Whether you have encoding the details of an account wrong or an employee has been promoted (in which case their accounts have to be promoted as well) or a user simply has grown tired of or forgotten the password to his account, you can always modify an account to resolve the problem. To modify an account, the account has to exist in the first place. Which is why you have to type



REGISTER TAXPAYER FORM	
Search Control No.	<input type="text"/> <input type="button" value="Search"/>
Control No.	1234
Name of Owner	therese seares
Business Trade Name	upstart
Registered Address	1234 city land shaw towers
Telephone Number	6350025
Email Address	therese.seares@gmail.com
Enter TIN	<input type="text"/> <input type="button" value="Submit"/>

Figure 2.7: The Unregistered Taxpayer Form where you can pre-apply an un-registered taxpayer.

View Accounts				
Username	Lastname	First Name	Middle Name	Position
solomon	Solomon	L	See	RO (RDO 1)
john	John	S	Doe	RR (Region 2)
monkey	Monkey	Monkey	Monkey	RO (RDO 3)
narinm	Narin	M	Maliopé	NO
honesty	a	asdf	a	RO (RDO 2)

Figure 2.8: This is a list of accounts recorded in the system.

in the *username* of an account that you want to modify and click on the **Search** button. If the lower portion of the Modify Account remains blank after you have clicked the **Search** button, don't panic! It simply means that an account with that username does not exist. If the lower part of the form fills up however, you can proceed changing the details of the account. All details of an account can be modified except for the username.

There is no password retrieval per sé. The best that you can do is to assign the user with a new password in which case you have to make sure that the detail you type in both the **Password** and **Reenter Password** fields match.

When you are done editing the account, click on the **Update Account** button to save the changes. The system will redirect you to a page containing the list of existing user accounts. You might want to use the list to see if the changes you made have been saved and are reflected.

### Deleting an Account

If an account is already not in use, then you can delete the account. Like account modification, an account has to exist for you to be able to delete it. So when deleting an account, the first thing that you have to do is to search for the existing account that you want to delete. To do that, type in the *username* of the account and click on the **Search** button. If an account with that username does not exist, then the lower portion of the form should remain blank. If an account whose username corresponds to the username you searched for exists however, the lower part of the form will be filled up with the account's details.

You might just want to take a second look at the details of the account and make sure that it's the right account that should be deleted before you click on the **Delete Account** button. When you are sure, clicking on the Delete Account button will display a window asking you for a second time if you really want to delete the account. Pressing **OK** will delete the account and redirect you to the View Accounts page where you can check if the account has been removed.

Remember, once you have deleted an account, there's no turning back; so it wouldn't hurt if you were just a little bit more careful.

## Chapter 3

# User Accounts

The system recognizes different types of user accounts, or roles, namely, (1) **Revenue Officer**, (2) **Revenue District Officer**, (3) **Region Officer**, (4) **National Officer** and (5) **ISG Unit**.

### 3.1 Revenue Officer

A Revenue Officer's (RO) role is to perform tax mapping of different establishments. They are able to use the mobileTCVD and eTCVD's Encode Manual TCVD Operation functionality. They can also view reports of the tax mapping activities that they made.

### 3.2 Revenue District Officer

A Revenue District Officer's (RDO) role is to manage all RO's under his/her district. He/she, therefore, can view reports of all tax mapping activities that happened in his/her district. This includes viewing reports of individual RO's.

### 3.3 Regional Officer

A Revenue District Officer's (RDO) role is to manage all RDO's under his/her region. He/she, therefore, can view reports of all tax mapping activities that happened in his/her region. This includes viewing reports of individual RDO's and individual RO's.

### 3.4 National Officer

A National Officer's (RDO) role is to manage all RR's nationwide. He/she, therefore, can view reports of all tax mapping activities that happened nationwide. This includes viewing reports of individual RR's and individual RDO's.

### **3.5 ISG Unit**

An ISG Unit manages the accounts for the TCVD Activity. He/she can add, delete, modify and view accounts.

# Appendix A

## Phone Models

These are some of the phones that will allow you to use the mobileTCVD software.

### Nokia

E70	E61	E50	N93
N91	N80	N73	N71
N70	9500	9300i	8800
7390	7373	7360	6708
6681	6680	6288	6280
6270	6233	6151	6131
6111	6101	6085	6080
6070	6030	6020	5500
5300	3250	3230	3220
2610			

### Sony Ericsson

W830i	W700i	K320i	Z610i
W710i	W850i	W950i	Z710i
K618i	P990i	K790i	K800i
Z550i	K310i	K610i	K510i
M600i	W300i	W810i	K608i
W900i	W550i	Z520i	W800i
K600i	Z800i	J300i	K750i
K300i	K508i	S700i	K500i
P910i	K700i		

### Motorola

L6	PEBL	RAZR v3i	RAZR v3x
ROKR E2	SLVR		



# Appendix B

## Error Screens

### B.1 mobileTCVD

These are the error screens that you might encounter in using the mobileTCVD.

This will appear if you entered an invalid user name and/or password.



Figure B.1: Login Error

This will appear if you entered an invalid taxpayer identification number.

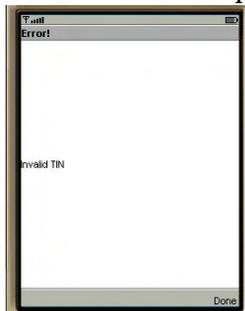


Figure B.2: Invalid TIN Error

This will appear if you did not fill up all items necessary.



Figure B.3: Not All Items Checked Error

This will appear if you entered an existing violation ticket control number.



Figure B.4: Invalid TIN Error

## B.2 eTCVD

These are the error screens that you might encounter in using the eTCVD.

This will appear if you entered an invalid user name and/or password.

INVALID USERNAME AND/OR PASSWORD

Figure B.5: Login Error

This will appear if you did not fill up all required fields in the page.

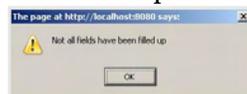


Figure B.6: Login Error

This will appear if you entered an existing violation ticket control number.

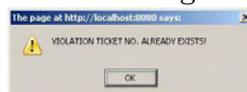


Figure B.7: Invalid TIN Error

This will appear if you entered a non-existing RDO.



**RDO 98765 DOES NOT EXIST!**

Figure B.8: RDO Does Not Exist Error

This will appear if you entered characters other than numbers on a numeric field.



Figure B.9: Invalid TIN Error



## Appendix C

# Frequently Asked Questions

1. ***Can I use my mobileTCVD account to log on to eTCVD and vice versa?***

Yes. Actually, your mobileTCVD account and your eTCVD account are one and the same. You don't have to have separate accounts for mobileTCVD and eTCVD.

2. ***When do I use mobileTCVD and when do I use eTCVD***

If you have the mobileTCVD installed on a compatible mobile device, then you can use mobileTCVD whenever you taxmap. If the record of the establishment that you are taxmapping is not found on the system's database and other scenarios such as low signal strength and no signal coverage, then you have to perform Manual TCVD and encode your findings through eTCVD at a later time.

3. ***Why can't I find a certain link on my eTCVD dashboard?***

Dashboards differ depending on the type of user your account is a part of. There are some links that are found on one type of user account that may not be found on other user accounts.

## **Appendix 6: Summary Report on BIR Training Events (Business and Technical)**

# A Summary report on the BIR Training Events

The DLSU-BIR TCVD team has conducted the following training events regarding the use of the e-TCVD application. These are the completed training schedules:

1. February 12, 2007 - Management Briefing with Deputy Commissioners of OG and ISG together with Regional Directors and Revenue District Officers at the BIR Main Office.
2. April 23, 2007 – Business Training and Pilot Planning with Revenue District Officers and Representatives from Taxpayer Assistance Services at the Bro. Andrew Hall in DLSU-Manila
3. April 25, 2007 – Technical Training with Information Systems Group personnel at the Revenue Computer Center at the BIR National Office
4. May 7, 2007 – Business Training with Revenue Officers from Makati RDO 47, 48, 49, and 50

**Management Briefing with Deputy Commissioners and Regional Directors  
(February 12, 2007)**

The Deputy Commissioner for Operations Group and the Information Systems Group together with Directors from the different Revenue Regions participated the management briefing. Around 30 participants from both OG and ISG were involved during the said briefing. The briefing was held at the BIR National Office from 3 PM to 5 PM.

The following issues and resolution were raised during the Management Briefing:

<b>Issue</b>	<b>Resolution</b>
1. Omission of sales book to be in the business establishment from the list of violations under bookkeeping.	Retain the proposed violation for bookkeeping requirement, but the issue raised will be reviewed by BIR Operations Group.
2. No violation ticket for taxpayers without violation.	TCVD Violation Ticket form will be renamed to "TCVD Violation / No Violation Ticket" The "Note" in the Violation Ticket was changed to "If With Violation Present To RDO Within 5 Working Days"
3. The person responsible for reclassification of taxpayer from unregistered to registered in the unregistered database.	Retain the proposed process that the Revenue Officer will be the one responsible to follow-up and update the unregistered database. The issue raised will be reviewed by BIR Operations Group.
4. Cost of e-TCVD application	Globe is charging Php0.15 per kilobyte while Smart is charging Php10.00 for 30 minutes. The average kilobyte per TCVD is 10KB. The tax mapping activity will cost Php1.50 per taxpayer for Globe.

**Business Training and Pilot Planning with Revenue District Officers (April 23, 2007)**

The business training on e-TCVD was conducted at DLSU-Manila inside the Bro. Andrew Hall from 9 AM to 12 noon. 32 personnel consisting of Assistant Directors, Revenue District Officers, personnel from OG, and ISG were present in the event.

The training consisted of a walkthrough of both the mobile application and the web-based application. Participants were made to undergo a hands-on training using actual receipts with live access to the BIR database.

The following issues were raised during the training event:

Issue	Resolution
“TP rights and obligations” to be presented to the TP by the RO should be after the TCVD conduct	As is and TAS will look into this
Will the RDO still tax map taxpayers which are known to be under LTS? Collection will not be classified under the RDO	TAS will look into this
RO shows the mission order not the RSO (Input to RMO)	Will show RRSO
Will RO leave with the TP a guide book on TCVD or just a flier? (cost to collect)	TAS has made a one page flier for distribution
Do we really need to leave a sticker “Close for the Day”?	This is really optional depending on the RO and the rationale behind the closing of the establishment
Question regarding zones – just for TP tagging; Can we increase the number of zones to more than 30? Note that Pasay has 200+ barangays	Zoning does not have to be per barangay
Time & motion study: How many TPs can be tax mapped in 30 minutes?	This will be measured during the pilot
What is the breakdown of the P30,000 to violation A1? Not in any issuance	This is explained in the new RMO
Suggestion: All Ros should be given mobile device (1:1)	To be raised to OG and ISG
Include seizure agents. Can personal phones be used?	Possible, except for handling the usage cost
System should reflect Taxpayer's/Owner's name	It has been done
Generation of reports: include RO name in report per RDO transaction needs explanation comment/details Can there be a report per conduct	It has been done

For unregistered TP, can the name field be non-mandatory also	Still is. RO should attempt to identify the owner for purposes of accountability to the BIR
Can the form for "Reclassification of TP" be the responsibility of TSS?	It will still be handled by the RO conducting the TCVD but will coordinate with TSS
Can the system automatically generate a report of unpaid transactions after 5 days and email to RDO?	Can be part of a next generation application
Why issue a TCVD ticket if there is no violation? (cost to collect)	Serves as proof from the side of the establishment
Is it possible to edit a transaction when the TP produce the necessary documents after the RO has already committed the transaction?	No. application has enough safeguard to minimize the chance of error

**Technical Training with Information Systems Group personnel (April 25, 2007)**

A technical training was conducted for ISG personnel on the configuration, set-up, and maintenance of the web application and database in the BIR server. The participants were briefed on how to set-up the mobile application in a mobile phone and configure it.

Approximately, 18 personnel from the Information Systems Group were present during the technical briefing. The training was held at the Revenue Computer Center from 8 to 12 noon at the BIR National Office.

**Business Training with Revenue Officers from Makati RDO 47, 48, 49, and 50 (May 7, 2007)**

The pre-pilot briefing was conducted in BIR Revenue Region Conference Room in Makati City. The objective of the briefing is to train and orient the group supervisors and revenue officers of Revenue Region 8 about the new TCVD process and install the application on their mobile phones.

Two briefings were conducted within the day; the first session was from 9 to 12noon, while the second session was from 1 PM to 4 PM. 30 BIR personnel attended in each session. The briefing informed BIR personnel regarding the new inspection plan and violation ticket. There were various comments raised by the attendees such as the violation penalty amount, book-keeping inspection plan not requiring the books to be within the premises of the establishment, and whether or not the RO and Group Supervisors should still submit a report to the RDO since it is already automatically generated by the system.

The following are three notices for the April 23, 2007 and April 25, 2007 training events and a copy of the attendance sheet during the May 7 sessions in BIR Makati.

April 17, 2007

**REVENUE SPECIAL ORDER NO. 244-2007**

The exigencies of the revenue service so requiring, the following personnel are hereby directed to attend the business training on the enhanced **Tax Compliance Verification Drive (TCVD) System**, to be conducted by De La Salle University (DLSU) on April 23, 2007 (Monday) from 8:00 a.m. to 12:00 p.m. The training will be held at Room 1506, 15th Floor, Andrew Hall Building, DLSU Campus, 2401 Taft Avenue, Manila.

- |                                     |  |
|-------------------------------------|--|
| 1. Asst. Director Eduardo Bajador   | RR 5 – Valenzuela                        |
| 2. Asst. Director Zenaida Garcia    | RR 6 – Manila                            |
| 3. Asst. Director. Marina de Guzman | RR 7 – Quezon City                       |
| 4. Asst. Director Nieva Guerrero    | RR 8 – Makati                            |
| 5. Asst. Director Glenn Gealdino    | RR 9 – San Pablo City                    |
| 6. HREA Carolyn Ann Reyes           | Information Systems Development Service  |
| 7. HREA Anian Salazar               | Information Planning & Quality Service   |
| 8. HREA Victoria de Leon            | Information Systems Operations Service   |
| 9. RDO Leida Buscaino               | RDO 44 – Taguig – Pateros                |
| 10. RDO Mahinardo Mailig            | RDO 47 – East Makati                     |
| 11. RDO Gerardo Dumayas             | RDO 48 – West Makati                     |
| 12. RDO Roberto Baquiran            | RDO 49 – North Makati                    |
| 13. RDO Cesar Charlie Lim           | RDO 50 – South Makati                    |
| 14. RDO Ricardo Espiritu            | RDO 51 – Pasay City                      |
| 15. RDO Alejandro Polca             | RDO 52 – Paranaque                       |
| 16. RDO Manuel Mapoy                | RDO 53 – Las Pinas - Muntinlupa          |
| 17. Teresita Castillo               | Taxpayer Service Program Monitoring Div. |
| 18. Elenita Mariano                 | Taxpayer Service Program Monitoring Div. |
| 19. Amelita Pamiloza                | Taxpayer Service Program Monitoring Div. |
| 20. Meilin Hirang                   | Taxpayer Service Program Monitoring Div. |
| 21. Cynthia Rabang                  | Quality Assurance Division, IPQS         |
| 22. Mary Ann Garcia                 | Quality Assurance Division, IPQS         |
| 23. Jennifer dela Calzada           | Information Systems Development Service  |
| 24. Liza Rabena                     | Information Systems Development Service  |
| 25. Rowena Manansala                | Information Systems Operations Service   |
| 26. Alwayne Cunanan                 | Information Systems Operations Service   |
| 27. Von Ilano                       | Quality Assurance Division, IPQS         |
| 28. Shiela Tuazon                   | Quality Assurance Division, IPQS         |
| 29. Charlie Esto                    | Quality Assurance Division, IPQS         |
| 30. Jonathan A. dela Peña           | RDO 49 – North Makati                    |
| 31. Rolando I. Fernandez            | RDO 38- North Quezon City                |
| 32. Benjamin V. Cruz, Jr.           | RDO 24 – Valenzuela                      |
- For strict compliance.

**VIRGINIA L. TRINIDAD**  
Deputy Commissioner  
Resource Management Group

April 17, 2008

## NOTICE OF MEETING

TO: Asst. Director Nieva Guerrero RR 8 – Makati  
RDO Mahinardo Mailig RDO 47 – East Makati  
RDO Gerardo Dumayas RDO 48 – West Makati  
RDO Roberto Baquiran RDO 49 – North Makati  
RDO Cesar Charlie Lim RDO 50 – South Makati  
HREA Victoria de Leon Information Systems Operations  
Service  
Cynthia Rabang Quality Assurance Division,  
IPQS  
Rowena Manansala Information Systems Operations  
Service  
DLSU Representatives

WHAT: eTCVD Pre-Rollout Meeting

WHEN: April 23, 2007, Monday, 1:00 p.m.

WHERE: De La Salle University, Taft Avenue, Manila

**LILIAN B. HEFTI**  
Deputy Commissioner  
Operations Group

April 18, 2007

**INFORMATION SYSTEM GROUP ORDER NO. 7-2007**

The exigencies of the revenue service so requiring, the following personnel are hereby directed to attend the business training on the enhanced **Tax Compliance Verification Drive (TCVD) System**, to be conducted by De La Salle University (DLSU) on April 25, 2007 (Wednesday) from 8:00 a.m. to 12:00 p.m. The training will be held at Room 1, National Training Center, BIR Diliman, Quezon City.

1. Carolyn Ann Reyes	Information Systems Development Service
2. Victoria de Leon	Information Systems Operations Service
3. Anian Salazar	Information Planning & Quality Service
4. Glen Palos	Security Management Division
5. Loida Valencia	Security Management Division
6. Jaime Zabala	Network Administration
7. Victor Cruz	Network Administration
8. Alwayne Cunanan	Network Administration
9. Artemio Santos	System Administration
10. Nelson Santiago	System Administration
11. Cynthia de Leon	Database Administration
12. Agnes Carlos	Database Administration
13. Cynthia Rabang	Quality Assurance Division, IPQS
14. Mary Ann Garcia	Quality Assurance Division, IPQS
15. Jennifer dela Calzada	Information Systems Development Service
16. Rhoda Cecilyn Patena	Information Systems Development Service
17. Liza Rabena	Information Systems Development Service
18. Rowena Manansala	Information Systems Operations Service

For strict compliance.

**VICTORIA V. SANTOS**  
Officer in Charge  
Information Systems Group

**Appendix 7: Draft Revenue Memorandum Order  
for eTCVD**

REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAPI  
**KAWANIHAN NG RENTAS INTERNAS**

Quezon City

March 15, 2007

REVENUE MEMORANDUM ORDER \_\_\_\_\_

**SUBJECT : PRESCRIBING THE REVISED GUIDELINES AND PROCEDURES  
IN THE CONDUCT OF TAX COMPLIANCE VERIFICATION DRIVE  
(TCVD)**

**TO : All Revenue Officials, Employees and Others Concerned**

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**I. BACKGROUND**

In line with the Bureau's effort to expand its tax base, enhance tax compliance and consequently boost its tax collection effort, the Commissioner spearheaded actual tax mapping activities under the Tax Compliance Verification Drive (TCVD) project pursuant to RMO 31-2003 and RMO 9-2006. This is aimed at establishing cordial relationship with taxpayer by giving assistance thru tax information drive and verification of taxpayer's compliance requirements during the actual visitation of taxpayer's establishment and its branches.

**II. OBJECTIVES**

This order is issued to:

1. Prescribe the guidelines and procedures in the tax mapping visitation activities to be undertaken by the Region as well as define duties and responsibilities relative to the conduct of Tax Compliance Verification Drive.
2. Adopt a uniform approach in the discharge of tax mapping functions to forestall inconsistencies and conflicts in the application of rules and regulations in the course of inspection of the establishments and contact with taxpayers or their representatives.
3. Emphasize the importance of courteousness, respectfulness and firmness in dealing with taxpayers and show them that a cordial relationship can be maintained between the taxpayer and the Revenue Officers.
4. Set a method of an on-the-spot determination of taxpayer compliance with, and the violation of the afore-cited requisites.
5. Provide for an immediate imposition of penalties for offenses committed in order to deter further commissions thereof.
6. Maximize tax compliance thereby increasing revenue collection.
7. Prescribe the use of a mobile device as tool in order to aid the tax mapping activities of revenue officers thus, gearing towards the establishment of a TCVD database aligned with the Integrated Tax System (ITS) that shall automatically store all relevant information gathered during conduct of tax mapping operation.

**III. DEFINITION OF TERMS**

1. **Target Area** – each Revenue District Office will survey their area of responsibility to pinpoint places with high concentration of business establishments where a large number appears to be un-registered or with very low tax compliance.

2. **Tax Mapping Kit** – documents and tools that a Mobile RO should be equipped with during TCVD and shall include the following:
  - a. Mobile device, if applicable;
  - b. “Ask for Receipt” poster;
  - c. BIR Registration Forms and BIR Payment Form 0613;
  - d. Revised Taxpayer’s Guide;
  - e. Apprehension Slips;
  - f. Revenue Regional Special Order (RRSO) listing the participating authorized Revenue Officers;
  - g. Mission Order;
  - h. Taxpayer Information Sheet & Violations Checklist;
  - i. Tax Mapping Sticker; and
  - j. Other documents as may be required.
3. **E-TCVD** – is a system aimed at providing the Revenue Officers with a wireless mobile device equipped with the facility to access the central database for recording and tracking of findings on taxpayer’s compliance during the conduct of tax mapping operation.
4. **Manual TCVD** – conventional way of conducting tax mapping operation without the use of a mobile device.

#### IV. POLICIES

1. Each Regional Office shall be allotted an annual allocation of target visits which shall be prepared by Taxpayer Assistance Service (TAS) thru Taxpayer Service Programs and Monitoring Division (TSPMD) based on the latest number of business taxpayer.
2. This campaign will require the participation of Revenue Officers (RO) from all Revenue District Offices (RDO) of each Revenue Region (RR) who will jointly conduct tax mapping operations within specified target areas.
3. A Revenue Region Special Order (RRSO) “Annex A” shall be issued by the Regional Director enumerating the participating Revenue Officers; defining the activity/ies under the circumstances and shall likewise authorize the Host RDO to act on the reports and recommendations of all participating Revenue Officers regardless of the district offices where they are assigned. However, the team of Revenue Officers should always be headed by a Revenue Officer of the host district.
4. A Mission Order (Annex “B”) shall be issued by the Regional Director authorizing specific Revenue Officers to compose the Tax Mapping Team, the area covered and the date/time of operation. One (1) Revenue Officer from the Host RDO shall be assigned in each Tax Mapping Team to sign the Taxpayer’s Information Sheet (TIS) and Apprehension Slips issued to the taxpayer in the course of the tax mapping operations.
5. The Revenue Officer shall report and recommend the suspension of the business operations and temporarily close the business establishment for unregistered business following procedures on existing issuances.
6. Each RDO shall prepare a map of target areas within their district and divide them into zones (maximum of 20) corresponding to the number of participating RDO to which a specified zone will be assigned to be tax mapped.
7. The Host RDO shall coordinate with the media and Local Government Officials including Local Chief of Police concerning the operational activity that will be undertaken in the area.
8. Group Supervisors shall guide and assist Revenue Officers under their supervision and shall ensure that the prescribed protocols are adhered to and observed by the ROs during the inspection and contact with taxpayers or their representatives.
9. All Revenue Officers shall always be identified by wearing his/her Official BIR ID and shall adhere with the required dress code (suggested dress code: red T-shirt with ‘Tax Mapper’ printed on it.)
10. Payments relative to tax mapping shall be made through Authorized Agent Banks using BIR Form 0613 (Payment Form on Tax Compliance Verification Drive/Tax Mapping) “Annex C”.

11. The Taxpayer's Information Sheet (TIS) shall be an Accountable Form when conducting a manual TCVD. Violation Ticket shall be an Accountable Form when conducting E-TCVD.
12. Each Revenue Officer shall be provided with a tax mapping kit.
13. Key Performance Indicators (KPIs) shall be established based on the results of tax mapping activities conducted by each Regional Office.
14. The Commissioner or any of his authorized representatives from the National Office shall at any given time visit any tax mapping activity being conducted.

## **V. GUIDELINES AND PROCEDURES**

### **V.I MANUAL TAX COMPLIANCE VERIFICATION DRIVE (TCVD)/E-TCVD**

#### **1. STRATEGIC PLANNING**

##### **1.1 Regional Director Office (RDO) shall:**

1. Prepare a map of target areas within their district and divide them into zones (maximum of 20 per area) corresponding to the number of taxpayers to which a specified zone will be assigned to be tax mapped to be forwarded to Operations Group (Taxpayer Assistance Services – TAS) which would then be forwarded to ISG;
2. Gather data/information for evaluation of all taxable persons and entities within the zone assigned from the following:
  - a. List of registered taxpayers from Revenue District Office records;
  - b. List of persons who have secured Mayor's Permit for the current year from the Office of the Mayor;
  - c. List of big landowners of the town from the Assessor's Office/Registry of Deeds;
  - d. List of professionals who have secured Professional Tax Receipts (PTRs) from the Municipal Treasurer;
  - e. List of persons engaged in business in the barangays from the Barangay Captains;
  - f. List of stores/tenants and location map of each stores/tenants from building owners/administrators; and
  - g. Such other data as may be gathered thru the Memorandum of Agreement (MOA) between the BIR and Bureau of Local Government Finance (BLGF) dated May 25, 1995.
3. Generate a master list of all taxpayers for each specified zone to be tax mapped.
4. Survey the area to schedule the mapping sequence for each zone.
5. Issue a Mission Order (Annex "B") authorizing specific Revenue Officers from different RDOs within the Region who compose the Tax Mapping Team to tax map the specified area on the specified date/time.
6. Issue Revenue Region Special Order (RRSO) Annex "A", identifying all Group Supervisors and Revenue Officers who will participate in the conduct of visitation within specific areas identified by the host RDO.

## 2. PREPARATION STAGE FOR TCVD CONDUCT

### 2.1 Regional Director (RD) shall:

1. Get the Revenue Region Special Order (Annex "A") authorizing specific Revenue Officers from different RDOs within the Region who compose the Tax Mapping Team to tax map the specified area on the specified date/time and Mission Order (Annex "B"), identifying all Group Supervisors and Revenue Officers who will participate in the conduct of visitation within specific areas identified by the host RDO.
2. Get the master list of all taxpayers for each specified zone to be tax mapped from the Revenue District Office (RDO).
3. Prepare and get the tax mapping kit that includes documents and tools that a Mobile RO should be equipped with during TCVD. This shall include:
  - a. Tax Information Sheet (manual) for open and closed establishments (w/ control number)
  - b. Mission order (MO)
  - c. Revenue Special Order (RSO)
  - d. Violations ticket (w/ control number)
  - e. Guidebook for Revenue Officer
  - f. Guidebook for establishments
    - o For complaints, BIR Hotline Tax Center: 9818888
  - g. TCVD Notice (w/ control number)
  - h. Tax Mapping Sticker
  - i. BIR 1900 series forms
  - j. Ask for BIR receipt notice
  - k. Other documents as may be required

## 3. ACTUAL TCVD CONDUCT

### 3.1 Objectives of TCVD Conduct:

- a. **Increase tax base** – register the unregistered taxpayers.
- b. **Enhance tax compliance** – increase the taxpayers' observance of BIR registration, invoicing and book keeping requirements and payments.
- c. **Consistent tax mapping** – establishment of a standard completion time for each business establishment being tax mapped.
- d. **Good relationship with business establishment** – a pleasant rapport between revenue officers and business establishment owners.

### 3.2 General Guidelines

#### 3.2.1 Responsibilities of Revenue Officer (RO)

- a. Observe the following guidelines and procedures in the actual tax mapping activities:
  1. Good grooming. Ensure that he is wearing the proper attire (clean, well-pressed clothing) when visiting a business establishment.
  2. Courtesy. Always begin the visitation by saying a cheerful "Good Morning!" to any employees of the establishment, and to the manager of the establishment.
  3. Proper Identification. Present his/her official BIR Identification Card when visiting an establishment. The taxpayer has the right to know and to be assured that the RO is a bonafide employee of the Bureau.
  4. Explain to the taxpayer the objectives of the Tax Mapping Operations as clearly and concisely as possible based on the TCVD Guidebook for Revenue Officers. Again, the taxpayer has the right to be informed of the

intent of any operation of the Bureau. An informed taxpayer is usually a more cooperative taxpayer.

5. Inform the taxpayer or officer-in-charge that he/she has been authorized to conduct an inspection of the taxpayer's premises to evaluate their compliance with laws and regulations pertaining to registration, bookkeeping, use of invoices and receipts, CRM or POS, or computerized accounting, if applicable, payment of taxes and filing of tax returns.
6. Politely but firmly decline taxpayer's request not to report incidence of non-compliance in exchange for something.
7. Give the taxpayer a copy of the Guidebook for the Establishment. Inform the taxpayer of the consequences of any violations observed in taxpayer's establishment based on the guidebook and cite the necessary provisions of law, if necessary, to support the RO's statement.
8. Commend the taxpayer and encourage him/her to continue in faithfully complying with internal revenue laws if RO did not observe any incidence of non-compliance in a particular establishment.

### **3.2.2 Responsibilities of Group Supervisors**

- a. Guide and supervise all Revenue Officers under his group; and
- b. Lead the team assigned to him and ensure that the team reports all results of the mapping activity.

### **3.2.3 E-TCVD Conduct:**

#### **The tax mapping team shall:**

- a. Select an establishment to be tax mapped. If the establishment is close, issue a notice sticker (Annex D) with control number on the establishment and fill up the TIS form. Close establishments will be revisited by the Revenue Officers.
- b. If the establishment is open, give a courteous introduction about tax mapping and present his/her official BIR Identification Card and Revenue Region Special Order (Annex "A") authorizing specific Revenue Officers from different RDOs within the Region who compose the Tax Mapping Team to tax map the specified area on the specified date/time.
- c. Show the taxpayer's rights and obligations. Explain to the taxpayer the objectives of the Tax Mapping Operations as clearly and concisely as possible. Again, the taxpayer has the right to be informed of the intent of any operation of the Bureau. An informed taxpayer is usually a more cooperative taxpayer.
- d. Check if the Mobile has at least two (2) bar signals. If there is at least two (2) bar signals, proceed with E-TCVD. Otherwise, conduct TCVD manually refer to Section 3.2.4. Manual TCVD Conduct.
- e. Verify if the establishment is registered or not by checking the posted Official Receipt on Annual Registration Fee from BIR or by looking for the bank validated BIR Form 0605. Acquire and input Tax Identification Number (TIN). Verify the taxpayer's name, business name, and business address.
  1. If registered: determine if there is a need for registration up-date; verify if the Registration Fee is paid then provide taxpayer with appropriate forms and record findings in the Taxpayer's Information Sheet (TIS) {Annex "E"}; and
  2. If not registered, fill up the Violation Ticket (Annex F). Taxpayer will be considered unregistered if any of the information stated above

(taxpayer's name, business name, and business address) does not match with E-TCVD Taxpayer Information Sheet. Unregistered taxpayers will be monitored in the post-TCVD.

- f. Observe and verify if the establishment maintains duly authorized Receipts or Sales/Commercial Invoices in accordance with the Violation Checklist (Annex G), provisions of Sec. 238 and if the same is issued in consonance with Sec. 237 of the Tax Code as amended. If taxpayer is a VAT registered person, verify compliance with Sec. 113 of the Tax Code and note findings in the TIS. Check the physical presence and completeness of information in the duplicate receipts. Guidelines in verifying receipts or sales/commercial invoices compliance are noted in the Inspection Plan (Annex H).
- g. Verify if the use of CRM/POS/CAS is duly authorized and determine if there are violations in the use of CRM/POS/CAS under the Violation Checklist (Annex G), RR 10-99, RMO 29-2002, RR 11-2004 and RMO 10-2005 and note findings in the TIS. Check the Certificate of Registration and the settings of the CRM/POS/CAS. Guidelines in verifying CRM/POS/CAS compliance are noted in the Inspection Plan (Annex H).
- h. Verify if the establishment has application for books of accounts and recorded transactions are updated as required by Revenue Regulation V-I as amended (Bookkeeping Regulations) and note findings in the TIS.
- i. If warranted, issue a Violation Ticket (Annex F) to the taxpayer for offenses penalized relative to unauthorized use and issuance of receipt, sales and commercial invoices and unauthorized use of CRM/POS/CAS, and other violations committed.

In the apprehension of sales or commercial invoices and/or receipts and books of accounts, the Tax Mapping Team shall:

1. Inform the taxpayer of the violation committed and basis for apprehension;
2. Issue Violation Ticket (Annex F) signed by the Revenue District Officer and noted by the Group Supervisor;
3. Continued use of their books of accounts, commercial invoices and/or receipts, invoice may be allowed as long as they adhere to the following conditions:
  - a. Agree to immediately pay the penalties under RMO 1-90, as amended by RMO 56-2000;
  - b. Allow Revenue Officer/s to undertake surveillance on the use of the machine/s for one (1) month;
  - c. Register the books immediately

In the apprehension of CRM/POS, the Tax Mapping team shall:

1. Inform the taxpayer of the violation committed and basis for apprehension;
2. Issue Violation Ticket (Annex F) signed by the Revenue Officer and noted by the Group Supervisor;
3. Continued use of their CRM/CAS/POS may be allowed as long as they adhere to the following conditions:
  - a. Agree to immediately pay the penalties under RMO 1-90, as amended by RMO 56-2000;
  - b. Allow Revenue Officer/s to undertake surveillance on the use of the machine/s for one (1) month;

- c. Register the CRM/CAS/POS immediately
- j. List down all violations in Violations Ticket (Annex F) and affix the signature.
- k. Before leaving the tax-mapped establishment, the Tax Mapping Team shall thank the time of owner in the TCVD process and post a sticker (Annex "M") as proof that the establishment has been tax mapped. The number of visit will be written alongside the signature of the person who tax mapped the establishment.

### **3.2.4 MANUAL TCVD**

Same procedures as E-TCVD will apply in checking taxpayer's compliance to BIR requirements. However, TIS form will just be filled-up manually and no online verification of TIN will take place. The Revenue Officer will just copy the TIN and verification will be done during Post-TCVD.

## **4. POST TCVD CONDUCT**

### **4.1 Responsibilities of RDO**

#### **4.1.1 Taxpayer Service Section (TSS) shall:**

- a. Generate following reports for filing and their own use:
  - i. List of Taxpayers Visited/Apprehended under Tax mapping Operation (Annex "I")
  - ii. List and Status of Unregistered Taxpayers Discovered thru Tax Mapping Operation and New Registrants – Filers (Annex "J")
  - iii. Report of Collection of Penalties from Tax Mapping Operation (Annex "K")
  - iv. Summary Report on Tax Compliance Verification Drive (TCVD) (Annex "L")

#### **4.1.2 Assessment Unit shall:**

- a. Generate reports for those taxpayers who have been issued Violations Tickets and evaluate explanation thereof;
- b. Forward to Revenue Officer concerned for issuance of Second Opportunity Notice (SON), if necessary, after evaluation of those taxpayers who have been issued Violations Tickets;
- c. Receive report of findings from Revenue Officers then forward the docket/case to the Legal Division recommending the appropriate civil/criminal action be initiated if taxpayer fails or refuses to respond to the Last Opportunity Notice (LON).

#### **4.1.3 Revenue Officer (RO) shall:**

- a. Encode manual forms used in tax mapping to online-TCVD.
  - i. Encode Taxpayer Information Sheet (TIS) (Annex "E") in online-TCVD.
  - ii. Encode all unregistered taxpayer in online-TCVD.
  - iii. Inform taxpayer if there are additional violations cited while encoding of TIS in the online-TCVD such as cash register machines / POS not registered.
  - iv. Update the violation ticket regarding additional violations.

- b. Generate following reports on the results of Tax Mapping Operations together to the respective RDO for appropriate action:
  - i. List of Taxpayers Visited/Apprehended under Tax mapping Operation (Annex "I")
  - ii. List and Status of Unregistered Taxpayers Discovered thru Tax Mapping Operation and New Registrants – Filers (Annex "J")
  - iii. Report of Collection of Penalties from Tax Mapping Operation (Annex "K")
  - iv. 'Summary Report on Tax Compliance Verification Drive (TCVD) (Annex "L")
- c. Monitor the unregistered taxpayers.
  - i. RO will conduct a follow-up on the 2<sup>nd</sup> week after the TCVD conduct (5 days after the conduct) to all unregistered taxpayers to validate if they have registered already
  - ii. If the taxpayer has registered, RO shall verify if the TIN is valid through TINver or BIR Contact center and check if the TIN properly encoded in the unregistered database. If the TIN has not been encoded in the unregistered database, RO shall encode the TIN.
  - iii. RO shall be responsible to reclassify the taxpayer from unregistered to registered status in the unregistered database using the Violation Ticket control number. The RO shall also record and tags existing unregistered information as registered in the reclassification process.
  - iv. If the taxpayer has not registered yet, the RO shall issue a warning to register within 5 days. If the taxpayer has not registered yet, a case shall be filed against the taxpayer for non-registration of the business.
- d. Prepare and serve Second Opportunity Notice (SON), {Annex "N"} if the taxpayer failed to settle the penalty or to explain the reasons why no penalty should be imposed, within five (5) days from the receipt of the letter;
- e. In the event that the taxpayer lost his violation ticket, the taxpayer will contact their respective RO and secure a photocopy of the violation ticket. On the other hand, if the taxpayer fails or refuses to respond to the follow-up letter (SON) or if as a result of preliminary conference it was determined that the explanation of the taxpayer is without any factual or legal basis, prepare and serve Last Opportunity Notice (LON) {Annex "O"} after the lapse of the five-day period from the date the SON was served to the taxpayer;
- f. Prepare and submit a report of findings, together with the whole docket of the case and a copy of the letter bearing the acknowledgement of receipt by the taxpayer concerned, to the Assessment Unit within one (1) day following the date of service of LON.

#### **4.2 Responsibilities of Legal Division**

- a. Receive docket/case of taxpayers from the Assessment Unit of RDO within two (2) days following the expiration of the five-day period granted to the taxpayer together with the report of findings of the RO and a copy of the letter bearing the acknowledgement of receipt by the taxpayer;
- b. If the taxpayer pays, return the docket to the RDO within two (2) days for evaluation and transmittal to the Regional Evaluation Committee (REC), if proper;
- c. If the taxpayer fails or refuses to pay the suggested compromise penalty:

1. Prepare Complaint based on the report of the Revenue Officer;
2. Forward the prepared Complaint to the Regional Director for his approval and signature;
3. File the Complaint together with the whole docket of the case to the Prosecutor's Office;

#### **4.3 Responsibilities of Tax Assistance Unit**

Generate consolidated reports and submit to Taxpayer Assistance Service (TAS) thru Taxpayer Service Programs and Monitoring Division (TSPMD) at [tspmd\\_tas@bir.gov.ph](mailto:tspmd_tas@bir.gov.ph) within 20 days after the end of the Tax Mapping Operation the following reports:

- a. List of Taxpayers Visited/Apprehended under Tax mapping Operation (Annex "I")
- b. List and Status of Unregistered Taxpayers Discovered thru Tax mapping Operation and New Registrants – Filers (Annex "J")
- c. Report of Collection of Penalties from Tax Mapping Operation (Annex "K")
- d. Summary Report on Tax Compliance Verification Drive (TCVD) (Annex "L")

### **VI. TAXPAYER SERVICE PROGRAMS AND MONITORING DIVISION (TSPMD)**

1. Receive reports from Tax Assistance Unit for possible enhancement of procedures and for the following Key Performance Indicators (KPIs). KPIs can be in terms of per Region, Revenue District Office, and Revenue Officer.

#### b. Enhance tax base

1. 
$$\frac{\text{Total Number of Unregistered Taxpayers}}{\text{Total Number of Taxpayers Mapped}}$$
2. 
$$\frac{\text{Total Number of New Registrants}}{\text{Total Number of Unregistered Taxpayers}}$$
3. 
$$\frac{\text{Total Number of New Registrations}}{\text{Total Number of Taxpayers Mapped}}$$
4. 
$$\frac{\text{Total Number of Taxpayers Visited /Mapped}}{\text{Target Taxpayer to be Visited / Mapped}}$$

#### c. Enhance tax compliance

1. 
$$\frac{\text{Total Number of Taxpayers with Violations}}{\text{Total Number of Taxpayers Mapped}}$$
2. 
$$\frac{\text{Total Number of Compliant Taxpayers}}{\text{Total Number of Taxpayers Mapped}}$$
3. Total Amount of Penalties Imposed per Mapping Activity
4. 
$$\frac{\text{Total Actual Penalties Collected}}{\text{Total Amount of Penalties Imposed}}$$
5. Total Amount of Penalties Imposed

#### d. Consistent tax mapping

1. Average Completion Time

2. Achievement of Target Number of Taxpayers to be Mapped
- e. Good relationship with business establishment
  1. 
$$\frac{\text{Total Number of Compliant Taxpayers}}{\text{Total Number of Taxpayers Mapped}}$$
  2. Evaluate reports submitted by TAU of Region for monitoring of KPIs.
  3. Report to Management Committee (MANCOM) through Assistant Commissioner – Taxpayer Assistance Service (ACIR-TAS) results of KPIs.

#### **V. REPEALING CLAUSE**

All revenue issuances and/or portion/s thereof inconsistent herewith are hereby repealed, amended and/or modified accordingly.

#### **VI. EFFECTIVITY**

This order takes effect immediately.

**JOSE MARIO C. BUNAG**  
Commissioner of Internal Revenue



**REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE**

**Revenue Region No.** \_\_\_\_\_

**Revenue District No.** \_\_\_\_\_

\_\_\_\_\_

Date \_\_\_\_\_

**REVENUE REGION SPECIAL ORDER NO.** \_\_\_\_\_

In line with the memorandum of the Commissioner dated \_\_\_\_\_ regarding Tax Mapping and Enforcement Saturation Drive, the following are hereby directed to undertake the Regional Tax Compliance Verification Drive within Revenue District No. \_\_\_\_\_, \_\_\_\_\_ on \_\_\_\_\_, to apprehend all business establishments violating all internal revenue laws, rules and regulations in the conduct of their business and to take proper action thereon.

Name	Place of Assignment
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____

All revenue Officers are required to map at \_\_\_\_\_ on \_\_\_\_\_.

This Order takes effect immediately.

COMMISSIONER OF INTERNAL REVENUE

By:

\_\_\_\_\_  
**REGIONAL DIRECTOR**

BIR FORM NO. **0422**  
JANUARY, 2001

ORIGINAL - TO BE ATTACHED TO THE REPORT



REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAPI  
KAWANIHAN NG RENTAS INTERNAS

OFFICE

MS \_\_\_\_\_

**MISSION ORDER**

NOTICE STICKER



**TCVD Notice**

**Store Closed Upon Tax Mapping Visit.  
You May Contact Your Respective  
RDO for Inquiries.**

Control # \_\_\_\_\_



# Annex "E"

TIS No. \_\_\_\_\_

**REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
KAWANIHAN NG RENTAS INTERNAS**  
Revenue Region No. \_\_\_\_\_  
Revenue District No. \_\_\_\_\_

### PROPOSED TAXPAYER INFORMATION SHEET

**Note: Mark appropriate box with an "X"**

Business Trade Name : \_\_\_\_\_  
Business Establishment Status : ( ) OPEN ( ) CLOSE Notice Control # \_\_\_\_\_  
TIN : \_\_\_\_\_ ( ) Head Office ( ) Branch  
Taxpayer's/ Owner's name : \_\_\_\_\_  
Registered Address : \_\_\_\_\_  
Tel. No./E-mail Address : \_\_\_\_\_

### COMPLIANCE CHECKLIST

#### Registration Requirements

- 1. Is the taxpayer/business establishment registered? (A1) ( ) Yes ( ) No
- 2. Has the taxpayer paid its Registration fee? (A2) ( ) Yes ( ) No
- 3. Is the Certificate of Registration (Original) displayed? (A3) ( ) Yes ( ) No
- 4. Is the "Notice to Public" or "Ask for BIR Receipt" (Original) displayed? (A4) ( ) Yes ( ) No
- 5. Is the authorized sticker or DECAL of registered CRM/POS/CAS attached to the machine? (A5) ( ) Yes ( ) No  
If yes, No. of Units \_\_\_\_\_

#### Invoicing Requirements and Use of Cash Register Machines

- 6. Does the taxpayer duly provided with registered Invoices/or Receipts? (B1) ( ) Yes ( ) No
- 7. Does the taxpayer use duplicate copy and accomplish complete information of receipts / invoices? (B2) ( ) Yes ( ) No
- 8. Does the taxpayer possess and use registered or authorized receipts/ invoices (B3) ( ) Yes ( ) No  
Serial No. \_\_\_\_\_ Date \_\_\_\_\_ Official Control No.(OCN) \_\_\_\_\_
- a. Official Receipts \_\_\_\_\_
- b. Cash Invoice \_\_\_\_\_
- 9. Are all Cash Register Machines (CRM)/ Point of Sales Machine (POS) or Computerized Accounting System (CAS) registered and have displayed permits? (B4) ( ) Yes ( ) No  
If yes, No. of Units \_\_\_\_\_  
Serial No. \_\_\_\_\_  
\_\_\_\_\_
- 10. Did the business establishment notify BIR for any adjustments/changes with CRM/POS/CAS? (B5) ( ) Yes ( ) No  
If yes, No. of Units \_\_\_\_\_

#### Bookkeeping Regulations

- 11. Is there an application form (BIR Form 1900 and 1905) to use registered sales books/ permit to use loose leaf sales books? (C1) ( ) Yes ( ) No

Violation Ticket Control # \_\_\_\_\_

#### Remarks

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Taxpayer/Representative

\_\_\_\_\_  
Revenue Officer(s)/Group Supervisor  
who conducted Tax Mapping

\_\_\_\_\_  
TCVD Conduct Date



## Annex "F"

### VIOLATION TICKET

<b>Date:</b>		<b>Control #</b>	
<b>Taxpayer's Name:</b>			
<b>Business Trade Name</b>			
<b>TIN #</b>			
<b>Registered Address</b>			
<b>Without Violation</b>		<input type="checkbox"/>	
<b>With Violations</b>			
Violation Code:	Amount		
A1	P30,000	<input type="checkbox"/>	
A2	P1,000	<input type="checkbox"/>	
A3	P1,000	<input type="checkbox"/>	
A4	P1,000	<input type="checkbox"/>	
A5	P1,000/unit x _____ unit(s)	<input type="checkbox"/>	
B1	P25,000	<input type="checkbox"/>	
B2	P25,000	<input type="checkbox"/>	
B3	P25,000	<input type="checkbox"/>	
B4	P25,000/unit x _____ unit(s)	<input type="checkbox"/>	
<b>Details of unregistered CRM/POS:</b>			
<b>Model</b>	<b>Brand</b>	<b>Serial #</b>	
B5	P25,000/unit x _____ unit(s)	<input type="checkbox"/>	
C1	P5,000	<input type="checkbox"/>	
<b>TOTAL</b>			
<b>Acknowledged by:</b>			
Printed Name over Signature of Taxpayer/Representative			
Printed Name over Signature of Revenue Officer/Group Supervisor who conducted Tax Mapping			

**Front View**

<b>VIOLATION CODE</b>	
<b>A. Registration Requirements</b>	
<b>A1</b>	Failure to Register
<b>A2</b>	Failure to Pay and Display the Annual Registration Fee: BIR Form 0605
<b>A3</b>	No Certificate of Registration displayed
<b>A4</b>	Failure to display the poster "Ask for BIR Receipt" or "Notice to the Public" to demand receipts/invoices
<b>A5</b>	Failure to attach or paste authorized sticker/ DECAL authorizing the use of CRM/POS/CAS"
<b>B. Invoicing Requirements</b>	
<b>B1</b>	Failure or Refusal to issue receipts/invoices
<b>B2</b>	Duplicate Copy of the receipts/invoices is blank but the accomplished original is detached or Incomplete information in the receipts/invoices
<b>B3</b>	Possession and use of unregistered / unauthorized receipts/invoices
<b>B4</b>	Possession and use of unregistered / unauthorized Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or Computerized Accounting System (CAS)
<b>B5</b>	Failure to notify of transfer or any adjustment/changes with CRM/POS/CAS with the Revenue District Office
<b>C. Bookkeeping Requirements</b>	
<b>C1.</b>	Failure to present BIR Form 1900 and 1905 (Application for Authority to Use Computerized Accounting System or Components thereof/Loose Leaf Books of Accounts and Application for Registration Information Update for update of Books of Accounts, respectively)

**Back View**



## VIOLATION CHECKLIST

		Amount of Compromise Penalty		Legal Basis
		1 <sup>st</sup> Offense	2 <sup>nd</sup> Offense	
<b>A.</b>	<b>REGISTRATION REQUIREMENTS</b>			
A1	Failure to Register	<b>P30,000.00</b>		<b>RMO 1-90</b>
A2	Failure to Pay and Display the Annual Registration Fee: BIR Form 0605	<b>P1,000.00</b>		<b>RMO 1-90</b>
A3	No Certificate of Registration displayed	<b>P1,000.00</b>		<b>RMO 1-90</b>
A4	Failure to display the poster "Ask for BIR Receipt" or "Notice to the Public" to demand receipts/invoices	<b>P1,000.00</b>		<b>RMO 1-90</b>
A5	Failure to attach or paste authorized sticker/DECAL authorizing the use of CRM/POS/CAS"	<b>P1,000.00/unit</b>		<b>RMO 1-90</b>
<b>B.</b>	<b>INVOICING REQUIREMENTS</b>			
B1	Failure or Refusal to issue receipts/invoices	<b>P25,000.00</b>	<b>P50,000.00</b>	<b>RMO 56-2000</b>
B2	Duplicate Copy of the receipts/invoices is blank but the accomplished original is detached or Incomplete information in the receipts/invoices	<b>P25,000.00</b>	<b>P50,000.00</b>	<b>RMO 56-2000</b>
B3	Possession and use of unregistered / unauthorized receipts/invoices	<b>P25,000.00</b>	<b>P50,000.00</b>	<b>RMO 56-2000</b>
B4	Possession and use of unregistered / unauthorized Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or Computerized Accounting System (CAS)	<b>P25,000.00/unit</b>	<b>P50,000.00/unit</b>	<b>RMO 56-2000; RMO 1-90</b>
B5	Failure to notify of transfer or any adjustment/changes with CRM/POS/CAS with the Revenue District Office	<b>P25,000.00/unit</b>	<b>P50,000.00/unit</b>	<b>RMO 56-2000; RMO 1-90</b>
<b>C.</b>	<b>BOOKKEEPING REQUIREMENTS</b>			
C1.	Failure to present BIR Form 1900 and 1905 (Application for Authority to Use Computerized Accounting System or Components thereof/Loose Leaf Books of Accounts and Application for Registration Information Update for update of Books of Accounts, respectively)	<b>Php 5,000</b>		<b>RMO 1-90</b>



## Annex "H"

### INSPECTION PLAN

CODE	Violation	Inspection Plan
<b>A.</b>	<b>REGISTRATION REQUIREMENTS</b>	
A1	Failure to Register	Check: <ul style="list-style-type: none"> <li>▪ Posted BIR Certification of Registration</li> <li>▪ TIN Via online-TCVD</li> </ul>
A2	Failure to Pay and Display the Annual Registration Fee: BIR Form 0605	Check: <ul style="list-style-type: none"> <li>▪ Posted Official Receipt on Annual Registration Fee from BIR</li> <li>▪ Via online-TCVD</li> </ul>
A3	No Certificate of Registration displayed	Check: <ul style="list-style-type: none"> <li>▪ Visual inspection of physical location of the Certificate of Registration near the Cashier</li> </ul>
A4	Failure to display the poster "Ask for BIR Receipt" or "Notice to the Public" to demand receipts/invoices	Check: <ul style="list-style-type: none"> <li>▪ Visual inspection of physical location of the Certificate of Registration near the Cashier</li> </ul>
A5	Failure to attach or paste authorized sticker/ DECAL authorizing the use of CRM/POS/CAS"	Check: <ul style="list-style-type: none"> <li>▪ Visual inspection of physical location of the Sticker on the CRM</li> <li>▪ Visual inspection of physical location of the Sticker on the CRM for depository only</li> <li>▪ Visual inspection of physical location permit for CRM</li> </ul>
<b>B.</b>	<b>INVOICING REQUIREMENTS</b>	
B1	Failure or Refusal to issue receipts/invoices	Check: <ul style="list-style-type: none"> <li>▪ Physical presence of official receipt booklet</li> <li>▪ At least daily issued receipts for the week</li> </ul>
B2	Duplicate Copy of the receipts/invoices is blank but the accomplished original is detached or Incomplete information in the receipts/invoices	Check: <ul style="list-style-type: none"> <li>▪ Receipt booklet and inspect for completeness of information in the duplicate receipts</li> </ul>
B3	Possession and use of unregistered / unauthorized receipts/invoices	Check: <ul style="list-style-type: none"> <li>▪ Receipt booklet and get Authority to Print (ATP) and Outbound Corresponding Number (OCN)</li> <li>▪ Via online-TCVD</li> <li>▪ Details in the Certificate of Registration for CRM/POS</li> <li>▪ Current level of sales recorded for the day in CRM compare with Total amount issued using Invoice/Receipts</li> </ul>
B4	Possession and use of unregistered / unauthorized Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or Computerized Accounting System (CAS)	Check: <ul style="list-style-type: none"> <li>▪ Posted Certificate of Registration for CRM/POS</li> <li>▪ Details in the Certificate of Registration for CRM/POS</li> </ul>

		<ul style="list-style-type: none"> <li>▪ Setting of POS Machine and verify is operating status</li> <li>▪ Via online-TCVD</li> <li>▪ Backup supply of roller tapes (at least 1 for each CRM)</li> <li>▪ Registration Permit for CRM and compare to CRM serial number.</li> </ul>
B5	Failure to notify of transfer or any adjustment/changes with CRM/POS/CAS with the Revenue District Office	Check: <ul style="list-style-type: none"> <li>▪ Registration Permit for CRM and compare to CRM serial number.</li> <li>▪ Status of CRM if it is operational and compare to permit from RDO.</li> </ul>
<b>C.</b>	<b>BOOKKEEPING REQUIREMENTS</b>	
C1.	Failure to present BIR Form 1900 and 1905 (Application for Authority to Use Computerized Accounting System or Components thereof/Loose Leaf Books of Accounts and Application for Registration Information Update for update of Books of Accounts, respectively)	Check: <ul style="list-style-type: none"> <li>▪ Books of account for stamp markings from RDO.</li> <li>▪ Presence of book of accounts</li> <li>▪ Past level of sales recorded for the day in CRM compare with total amount issued using Invoice / Receipts and the items in the registered book of account for the past days</li> </ul>



**TAX MAPPING STICKER**

	Revenue Region No. _____
<b>TAX MAPPED</b>	
_____ Visit	
_____ Date	_____ Signature of Tax Mapper

**2.5" x 3.5"**



**REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE**

**Revenue Region No. \_\_\_\_\_**

**Revenue District No. \_\_\_\_\_**

\_\_\_\_\_

**SECOND OPPORTUNITY NOTICE**

Date \_\_\_\_\_

*(Name of Taxpayer)* \_\_\_\_\_

*(Address)* \_\_\_\_\_

\_\_\_\_\_

Sir/Madam,

This has reference to the inspection/verification conducted by our Revenue Officers on \_\_\_\_\_, pursuant to Revenue Regional Special Order No. \_\_\_\_\_ dated \_\_\_\_\_, wherein you were cited for violations committed and were advised to appear before our Office to present your side of the case (copy enclosed marked as Annex \_\_\_\_).

In this regard, we reiterate our request for you or your authorized representative to appear before our Office within five (5) days from receipt of this letter to present your side of the case. If we fail to hear from you, we shall be constrained to refer your case to our Legal Division for the institution of criminal action.

\_\_\_\_\_  
Revenue District Officer

Received By:

\_\_\_\_\_  
Name of Taxpayer  
*(Signature Over Printed Name)*

\_\_\_\_\_  
Date



**REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE**

**Revenue Region No.** \_\_\_\_\_

**Revenue District No.** \_\_\_\_\_

\_\_\_\_\_

**LAST OPPORTUNITY NOTICE**

Date \_\_\_\_\_

*(Name of Taxpayer)* \_\_\_\_\_

*(Address)* \_\_\_\_\_

\_\_\_\_\_

Sir/Madam,

This has reference to the inspection/verification conducted by our Revenue Officers on \_\_\_\_\_, pursuant to Revenue Regional Special Order No. \_\_\_\_\_ dated \_\_\_\_\_, wherein you were cited for violations committed and were advised to appear before our Office to present your side of the case (copy enclosed marked as Annex \_\_\_\_).

In this regard, we reiterate our request for you or your authorized representative to appear before our Office within five (5) days from receipt of this letter to present your side of the case. If we fail to hear from you, we shall be constrained to refer your case to our Legal Division for the institution of criminal action.

\_\_\_\_\_  
Revenue District Officer

Received By:

\_\_\_\_\_  
Name of Taxpayer  
*(Signature Over Printed Name)*

\_\_\_\_\_  
Date