

**[BIR REVENUE MEMORANDUM ORDER NO. 29-
2014, July 25, 2014]**

**PRESCRIBING THE UNIFORM FORMAT AND PROCEDURES FOR
THE ISSUANCE OF CERTIFICATIONS ON THE EXISTENCE OF
OUTSTANDING TAX LIABILITIES OF TAXPAYERS**

Adopted: 25 July 2014

Date Filed: 01 September 2014

I. POLICIES AND GUIDELINES

This Order is hereby issued in order to prescribe the uniform inter-office Request for and Certification on the Existence of Outstanding Tax Liability/ies of Taxpayer and Certification on the Status of Cases Pending Legal or Judicial Resolution thereof for purposes of satisfying the requirements prescribed under all existing revenue regulations, rules and procedures (e.g., payment of tax refund, participation in government bidding, utilization/revalidation/cash conversion of Tax Credit Certificates, etc.), including the procedures for the issuance thereof.

The following policies and guidelines shall be observed:

1. All concerned revenue offices shall strictly use the herein prescribed forms (Annexes "A" and "B") to cover requests for and preparation of certification on the existence of tax liabilities and certification on status of cases pending legal or judicial resolution.
2. The forms prescribed in the said annexes are divided into two portions. The upper portion of the prescribed form containing the pertinent information for the request for certification which shall be accomplished by the head of the requesting revenue office, as the case may be. On the lower portion of the prescribed form on the other hand, it contains the details of the certification which shall be accomplished by the concerned revenue office which determines the existence of the outstanding tax liabilities, or the status of cases pending legal or judicial resolution.
3. The accomplished upper and lower portions shall be transmitted by the respective head of the requesting and issuing revenue offices, respectively, using their e-mail addresses created by this Bureau. For this purpose, the respective name of the heads of requesting and issuing offices, as the authorized signatories, shall be indicated in the applicable portions of the form. The respective portions of the prescribed form shall be considered duly signed by the concerned head of office if the form is transmitted to the concerned revenue office using their respective official BIR-email addresses. At the option of the concerned head of revenue office, the prescribed form may be actually affixed with their signature, scan the form through a scanner, and transmit the