

# Project Rest in Peace (R.I.P.)

IN VIEW OF the large discrepancy noted between the number of recorded deaths in the National Statistics Office and the number of Estate Tax returns filed with the BIR in the past years, Commissioner Joel L. Tan-Torres has issued Revenue Memorandum Order (RMO) No. 10-2010 on February 2, 2010 to implement Project Rest in Peace (R.I.P.).

“Through Project R.I.P., BIR is targeting to increase the number of Estate Tax returns filed to 250,000 and the Estate Tax collections to ₱10.7 Billion,” said Commissioner Tan-Torres when he launched the project during the 1<sup>st</sup> National Command Conference held on January 20, 2010.

In order to achieve said targets, the Commissioner directed all BIR Revenue District Offices (RDOs) to closely monitor potential Estate Tax cases by establishing linkages with and accessing the records of the Civil Registers, hospitals, memorial parks, cemeteries, funeral parlors, crematoriums, Judicial Clerks of Courts, obituaries, life insurance companies and other financial institutions.

Relevant information, such as the name and address of decedent, date of death, status of decedent, and name and address of relative(s)/contact person(s) shall be secured from the said establish-

ments. All information gathered by the RDOs shall be submitted to the BIR Audit Information, Tax Exemption and Incentives Division (AITEID), for processing and centralized warehousing of data.

The RDOs are also directed to send Notification Letter to the relative/administrator of the decedent, advising and reminding him/her of the requirements and due dates for filing of Notice of Death and Estate Tax Return, and the payment of Estate Taxes.

In case, the relative/administrator fails to comply with the Bureau’s requirements within the specified due date, the RDO shall undertake necessary actions to determine the Estate Tax obligation of the decedent. These actions can include such activities as background investigation to determine the properties of the estate; issuance of Letter of Authority to investigate the case; issuance of *subpoena duces tecum* to compel the relative/contact person to submit information; issuance of notices to entities that may be in possession of the properties of the decedent ordering them not to allow the dissipation or withdrawal of the properties without prior BIR approval; and all other activities deemed warranted. (*See full text of RMO No. 10-2010 at [www.bir.gov.ph](http://www.bir.gov.ph).*)