

[BIR REVENUE MEMORANDUM ORDER NO. 36-2011, September 28, 2011]

**AMENDMENT TO REVENUE MEMORANDUM ORDER NO. 26-2011
PROVIDING FOR GUIDELINES IN THE TAX TREATMENT OF
SEPARATION BENEFITS RECEIVED BY OFFICIALS AND
EMPLOYEES ON ACCOUNT OF THEIR SEPARATION FROM
EMPLOYMENT DUE TO DEATH, SICKNESS OR OTHER PHYSICAL
DISABILITY AND THE ISSUANCE OF CERTIFICATE OF TAX
EXEMPTION FROM INCOME TAX AND FROM THE WITHHOLDING
TAX**

Section 1. SCOPE. - Pursuant to provisions of Sec 244 and 245 of the National Internal Revenue Code of 1997, as amended, in relation to Sec. 32(B)(6)(b) of the same Tax Code, these Revenue Memorandum Order is promulgated to amend certain provisions of Revenue Memorandum Order 26-2011 to include the Large Taxpayers Service.

Section 2. DOCUMENTARY REQUIREMENTS. - Roman Numeral No. II of RMO 26-2011 is hereby amended to read as follows:

II. DOCUMENTARY REQUIREMENTS

In order to facilitate the processing of requests for tax exemption of separation benefits received by officials/employees or his/her heirs as a result of their separation from employment due to death, sickness or other physical disability, regardless of age and length of service, the following documents are required to be submitted to the Revenue District Office (RDO) **or appropriate Large Taxpayers (LT) Office** the employer is originally registered, to support such request:

Section 3. PROCESSING OF REQUEST FOR ISSUANCE OF CERTIFICATE OF TAX EXEMPTION OF SEPARATION BENEFITS RECEIVED AS A RESULT OF SEPARATION FROM EMPLOYMENT DUE TO DEATH, SICKNESS OR OTHER PHYSICAL DISABILITY OF THE EMPLOYEE. - Relevant portion of Roman Numeral No. III of RMO 26-2011 is hereby amended to read as follows:

**III. PROCESSING OF REQUEST FOR ISSUANCE OF CERTIFICATE
OF TAX EXEMPTION OF SEPARATION BENEFITS RECEIVED AS A
RESULT OF SEPARATION FROM EMPLOYMENT DUE TO DEATH,
SICKNESS OR OTHER PHYSICAL DISABILITY OF THE EMPLOYEE**

A) APPLICATION AND PRE-EVALUATION BY THE REVENUE DISTRICT
OFFICE/**LT OFFICE**