

REVENUE MEMORANDUM ORDER NO. 12-2025 issued on March 6, 2025 updates the policies and procedures in processing One-Time Transaction (ONETT) in relation to the expansion of International Organization for Standardization (ISO) 9001:2015 Quality Management System (QMS) for ONETT. The following Quality Forms shall now be used:

QUALITY FORM NUMBER (QFN)	DOCUMENT TITLE/DESCRIPTION	ANNEX
QF-00-01-2024	Top Sheet	A
QF-01-01-2024	Routing Slip- For ONETT of Walk-in Taxpayers	B-1
QF-01-02-2024	Routing Slip- For ONETT of Online Taxpayers	B-2
QF-02-01-2024	Taxpayer Identification Number (TIN) Verification Slip	C
QF-03-01-2024	Checklist of Documentary Requirements (CDR)-For Processing and Issuance of ONETT Computation (OCS) for Onerous Transfer of Real Property Classified as "Capital Asset"-Both Taxable and Exempt	D-1
QF-03-02-2024	CDR-For Processing and Issuance of OCS for Sale of Principal Residence	D-2
QF-03-03-2024	CDR-For Processing and Issuance of OCS for Foreclosure Sale of Real Property	D-3
QF-03-04-2024	CDR-For Processing and Issuance of OCS for Onerous Transfer of Real Property Classified as "Ordinary Asset"-Both Taxable and Exempt	D-4
QF-03-05-2024	CDR-For Processing and Issuance of OCS for Real Property for or under Socialized Housing Program	D-5
QF-03-06-2024	CDR-For Processing and Issuance of OCS for Sale of Real Property under the Community Mortgage Program (CMP)	D-6
QF-03-07-2024	CDR-For Processing and Issuance of OCS for Onerous Transfer of Shares of Stocks not Traded Through the Local Stock Exchange	D-7
QF-03-08-2024	CDR-For Processing and Issuance of OCS for Donation of Real Property	D-8
QF-03-09-2024	CDR-For Processing and Issuance of OCS for Donation of Personal Property	D-9
QF-03-10-2024	CDR-For Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR)	D-10
QF-04-01-2024	TIN Issuance Log Sheet	E-1
QF-04-02-2024	OCS Log Sheet-Manual/Estate	E-2
QF-04-03-2024	eCAR Log Sheet- Manual/Estate/Reissuance of Manual CAR	E-3

QUALITY FORM NUMBER (QFN)	DOCUMENT TITLE/DESCRIPTION	ANNEX
QF-04-04-2024	Assessment Division (AD) – Log Sheet	E-4
QF-05-01-2024	OCS – Capital Gains Tax (CGT) –Real Property (OTS/Manual)	F-1
QF-05-02-2024	OCS – CGT-Shares of Stock (OTS/Manual)	F-2
QF-05-03-2024	OCS – Donor’s Tax (OTS/Manual)	F-3
QF-05-04-2024	OCS – Expanded Withholding Tax (EWT) (OTS/Manual)	F-4
QF-05-05-2024	OCS – CGT-Real Property (eONETT)	F-5
QF-05-06-2024	OCS – CGT-Shares of Stock (eONETT)	F-6
QF-05-07-2024	OCS – EWT (eONETT)	F-7
QF-05-08-2024	OCS – Donor’s Tax (eONETT)	F-8
QF-05-09-2024	OCS – Donor’s Tax (For Sale with Deemed Donation)	F-9
QF-06-01-2024	Claim Slip (CS) – OCS OTS	G-1
QF-06-02-2024	CS – OCS Manual <i>(To be issued during OTS downtime and for Estate Tax transactions)</i>	G-2
QF-06-03-2024	CS – eCAR OTS	G-3
QF-06-04-2024	CS – eCAR Manual	G-4
QF-06-05-2024	CS – eCAR eONETT	G-5
QF-07-01-2024	Customer Satisfaction Survey Form (CSSF) - ONETT	H
QF-08-01-2024	Transmittal to AD	I-1
QF-08-02-2024	Transmittal to Administrative and Human Resource Management Division (AHRMD) <i>(For Dockets not Selected for Review)</i>	I-2
QF-08-03-2024	Transmittal to Revenue District Office <i>(For Returned Dockets)</i>	I-3
QF-08-04-2024	Transmittal to Office of the Regional Director (ORD) and AHRMD <i>(For Dockets Selected for Review with No Findings)</i>	I-4

Legend:

QF-00 Top Sheet (TS)

QF-01 Routing Slip (RS)

QF-02 TIN Verification Slip (TVS)

QF-03 Checklist of Documentary Requirements (CDR)

QF-04 Log Sheet (LS)

QF-05 ONETT Computation Sheet (OCS)

QF-06 Claim Slip (CS)

QF-07 Customer Satisfaction Survey Form- ONETT (CSSF-ONETT)

QF-08 Transmittal

The policies and procedures in processing ONETT and the corresponding Key Performance Indicators for each process, including the storage and labelling of ONETT dockets, are specified in the Order.