

**RE-CLASSIFICATION OF REVENUE DISTRICT OFFICES**

*(Based on Average Ratio of Collection 2014-2016, Ratio of Number of Active Registered Taxpayers, Ratio of Number of Registered Authority to Print, Ratio of Number of Tax Returns Filed)*

**Implementing Office****CLASS A**

1. RDO33 - Intramuros-Ermita-Malate
2. RDO38 - North Quezon City
3. RDO39 - South Quezon City
4. RDO40 - Cubao
5. RDO41 - Mandaluyong
6. RDO43 - Pasig
7. RDO44 - Taguig City
8. RDO47 - East Makati
9. RDO49 - North Makati
10. RDO50 - South Makati
11. RDO54A - Trece Martirez City
12. RDO80 - Mandaue City

**CLASS B**

1. RDO4 - Calasiao, W. Pangasinan
2. RDO21A - North Pampanga
3. RDO21B - South Pampanga
4. RDO25A -Plaridel, Bulacan
5. RDO25B -Sta. Maria, Bulacan
6. RDO27 - Caloocan City
7. RDO28 - Novaliches
8. RDO45 - Marikina
9. RDO46 - Cainta - Taytay
10. RDO48 - West Makati
11. RDO51 - Pasay City
12. RDO52 - Paranaque
13. RDO53B - Muntinlupa
14. RDO54B - Bacoor, Cavite
15. RDO56 - Calamba, Laguna
16. RDO57 - Biñan, Laguna
17. RDO58 - Batangas City
18. RDO59 - Lipa City
19. RDO74 - Iloilo City
20. RDO77 - Bacolod City
21. RDO81 - Cebu City North
22. RDO98 - Cagayan de Oro City
23. RDO112 - Tagum, Davao del Norte
24. RDO113 - West Davao City
25. RDO132 - East Davao City

**Implementing Office****CLASS C**

1. RDO1 - Laoag, Ilocos Norte
2. RDO2 - Vigan, Ilocos Sur
3. RDO3 - San Fernando, La Union
4. RDO5 - Alaminos, W. Pangasinan
5. RDO6 - Urdaneta, E. Pangasinan
6. RDO8 - Baguio City
7. RDO13 - Tuguegarao, Cagayan
8. RDO15 - Naguilian, Isabela
9. RDO17A - Tarlac City, Tarlac
10. RDO18 - Olongapo City
11. RDO20 - Balanga, Bataan
12. RDO23B - South Nueva Ecija
13. RDO24 - Valenzuela
14. RDO26 - Malabon-Navotas
15. RDO29 - San Nicolas - Tondo
16. RDO30 - Binondo
17. RDO31 - Sta Cruz
18. RDO32 - Quiapo-Samp.-Sn Miguel
19. RDO34 - Paco-Pandacan-Sta Ana
20. RDO36 - Puerto Princesa
21. RDO42 - San Juan
22. RDO53A - Las Pinas
23. RDO55 - San Pablo City
24. RDO60 - Lucena City
25. RDO65 - Naga City
26. RDO67 - Legazpi City
27. RDO71 - Kalibo, Aklan
28. RDO79 - Dumaguete City
29. RDO82 - Cebu City South
30. RDO83 - Talisay Cebu
31. RDO84 - Tagbilaran City
32. RDO88 - Tacloban City
33. RDO89 - Ormoc City
34. RDO93A - Zamboanga City
35. RDO99 - Malaybalay, Bukidnon
36. RDO103 - Butuan City
37. RDO110 - General Santos City
38. RDO111 - Koronadal City

#### CLASS D

1. RDO9 - La Trinidad, Benguet
2. RDO14 - Bayombong, Nueva Vizcaya
3. RDO17B - Paniqui Tarlac
4. RDO19 - SBMA
5. RDO23A - North Nueva Ecija
6. RDO37 - San Jose, Occ. Mindoro
7. RDO61 - Gumaca, Quezon
8. RDO63 - Calapan, Oriental Mindoro
9. RDO64 - Daet, Camarines Norte
10. RDO66 - Iriga City
11. RDO68 - Sorsogon, Sorsogon
12. RDO70 - Masbate, Masbate
13. RDO72 - Roxas City
14. RDO73 - San Jose, Antique
15. RDO75 - Zarraga, Iloilo
16. RDO76 - Victorias, Negros Occidental
17. RDO78 - Binalbagan, Negros Occidental
18. RDO87 - Catbalogan, W Samar
19. RDO90 - Maasin, Southern Leyte
20. RDO91 - Dipolog City
21. RDO92 - Pagadian City
22. RDO100 - Ozamis City
23. RDO101 - Iligan City
24. RDO104 - Bayugan, Agusan del Sur
25. RDO105 - Surigao City
26. RDO106 - Tandag, Surigao del Sur
27. RDO107 - Cotabato City
28. RDO108 - Kidapawan, N Cotabato
29. RDO109 - Tacurong, Sultan Kudarat
30. RDO114 - Mati, Davao Oriental
31. RDO115 - Digos, Davao del Sur

#### CLASS E

1. RDO7 - Bangued, Abra
2. RDO10 - Bontoc, Mt Province
3. RDO11 - Tabuk, Kalinga Apayao
4. RDO12 - Lagawe, Ifugao
5. RDO16 - Cabarroguis, Quirino
6. RDO22 - Baler, Aurora
7. RDO35 - Romblon, Romblon
8. RDO62 - Boac, Marinduque
9. RDO69 - Virac, Catanduanes
10. RDO85 - Catarman, N Samar
11. RDO86 - Borongan, E Samar
12. RDO93B - Zamboanga Sibugay
13. RDO94 - Isabel, Basilan
14. RDO95 - Jolo, Sulu
15. RDO96 - Bongao, Tawi-Tawi
16. RDO97 - Gingoog City
17. RDO102 - Marawi City