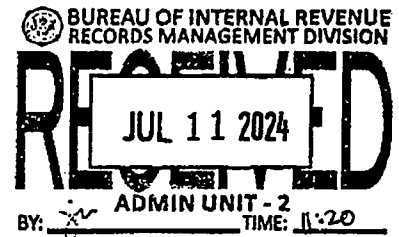




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
National Office Building  
Quezon City



June 10, 2024

**REVENUE MEMORANDUM ORDER NO. 028 - 2024**

**SUBJECT : Further Amending Revenue Memorandum Order (RMO) No. 24-2007, as amended by RMO No. 22-2009, on the Preparation, Consolidation and Monitoring of BIR Form No. 1770 (Comparative Monthly Summary of Tax Returns/Payment Forms Filed) and its Prescribed Format**

**TO : All Internal Revenue Officials and Employees Concerned**

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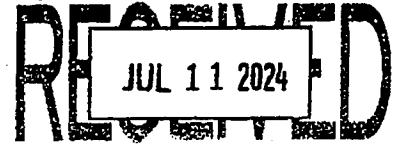
**I. BACKGROUND**

The generation of BIR Form No. 1770 dates back to the time when the only mode of filing and processing tax returns were done manually. In the previous years, new reforms impacted by the implementation of new tax laws has initiated improvements in existing tax forms and the creation of new forms.

In order to obtain a statistical overview of the number of forms that have been filed in all the Regional Offices, this RMO is being issued to prescribe the use of the revised BIR Form No. 1770 as a monitoring tool that would provide a demographic profile of the filing patterns of registered tax filers.

**II. OBJECTIVES**

1. To prescribe the procedures in accomplishing the revised BIR Form No. 1770;
2. To further improve the reporting and monitoring structure of tax returns filed in the Revenue District Offices (RDOs) and concerned Divisions under the Large Taxpayer Service (LTS);
3. To provide top management and stakeholders with statistical data on the number of returns filed in all RDOs and the divisions under the LTS;



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4. To provide inputs for the classification of RDOs; and
5. To revise the prescribed format of BIR Form No. 1770.

### III. PROCEDURES

1. The Data Warehousing and Systems Operations Division (DWSOD) shall:

- a. Generate every 5<sup>th</sup> day of the following month, the Number of Tax Returns Filed per RDO and per the Divisions under the Large Taxpayers Service on a monthly basis. Data shall be sourced from eFPS, eBIRForms, Integrated Tax System (ITS), Internal Revenue Integrated System (IRIS) and Data Entry Module (DEM) based on filing date following the format in Annex A of this Order; and
- b. Transmit the aforementioned report to the Research and Statistics Division (RSD), two (2) days after the generation date as prescribed in Section III.1.a. of this issuance.

2. The Document Processing Division (DPD) shall:

Submit to RSD, a copy of the **Summary of Non-Encodable Returns Received (QF-RE-06-2023.0)**, Annex B of this Order. This is a report of the number of TRAIN Law forms transmitted to DPD, but could not be encoded in ITS which, consequently, would not be included in the data to be generated by the DWSOD. This shall be submitted by all DPDs every 5<sup>th</sup> day of the following month.

3. The Research and Statistics Division (RSD) shall:

- a. Acknowledge the receipt of the generated reports by DWSOD;
- b. Acknowledge the receipt of the Monthly Summary of Un-encodable Returns from the DPD;
- c. Consolidate the reports submitted by DWSOD, and DPD to finalize the **Comparative Monthly Summary of Tax Returns/Payment Forms Filed (BIR Form No. 1770)** using the prescribed format in Annex C, every 10<sup>th</sup> day of the following month.

#### IV. SCOPE OF REPORT GENERATION

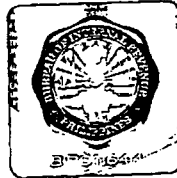
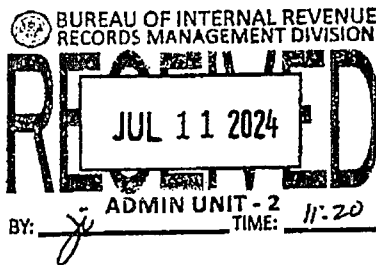
The generation of the revised **BIR Form No. 1770 (Comparative Monthly Summary of Tax Returns and Payment Forms Filed and the Summary of Non-Encodable Returns Received (QF-RE-06-2023.0))** shall cover the period from January, 2021 and onwards.

#### V. REPEALING CLAUSE

All other issuances, which are inconsistent herewith are hereby repealed and amended accordingly.

#### VI. EFFECTIVITY

The submission of the subject reports and the implementation of the procedures in the generation thereof shall take effect within **thirty (30) days** after the issuance of this Order.



**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue