

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

June 2, 2014

**REVENUE MEMORANDUM CIRCULAR NO. 52-2014**

**SUBJECT** : Further Clarifications on Issues and Concerns in the Implementation of the Mobile Revenue Collection Officers System (MRCOS)

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

---

This Circular is issued to further clarify issues and concerns on the use of the MRCOS thru the Collection Officers Receipting Device (CORD and Web-based Application using the desktop Personal Computers (PCs) and to ensure that the System is effectively implemented:

- Q1 Can a Revenue Collection Officer (RCO) accept tax payments/returns from taxpayers of other municipalities but within the same district?
- A1 No. The acceptance of tax payments/returns by an RCO must be limited only to taxpayers under his/her municipality jurisdiction for proper monitoring of tax collections of each municipality/RCO since each RCO is given a goal based on the estimated tax payments from taxpayers under his/her municipality assignment/s. However, RCOs assigned at the premises of the district offices may be allowed to accept tax payments/returns from all taxpayers under the jurisdiction of the entire district office.
- Q2 Is there a need to issue eOR to taxpayers for the sale of loose documentary stamps?
- A2 No. There is no need to issue an Electronic Official Receipt (eOR) for the sale of loose documentary stamps (DS). The procedures on the recording and remittance of loose DS set forth in Revenue Memorandum Order (RMO) No. 25-2011 shall still be followed.
- Q3 In case the RCO/district office has no more available loose documentary stamps in his/her/their possession and there is a need for the loose DS (e.g. to be affixed to a document or certification), can the RCO/SRCO/other COs issue the P15 DS using the CORD or the MRCOS Application using desktop Personal Computers (PC) in lieu of the loose stamp?

- A3 Yes. However, the taxpayer must properly accomplish and file DST Declaration/Return (BIR Form No. 2000) and properly fill up Section A thereof prior to the acceptance of the DST payment. In order to avoid multiple use of the eReceipt for the P15.00 DST, the RCO/SRCO must attach the taxpayer's copy of the eReceipt and the duplicate copy of the Form 2000 to the original certification as proof that the DST has been paid. On the other hand, the BIR's copy of the eReceipt shall be attached to the original copy of the Form 2000 and the duplicate copy of the certification.
- Q4 Can an RCO use the CORD and the MRCOS Application using desktop PC or another CORD at the same time?
- A4 No. An RCO/SRCO/CO cannot use the CORD and the MRCOS Application using Desktop PC or another CORD at the same time. An RCO/SRCO/CO only uses one username and password; thus, once he/she is already logged-in in the System he/she will no longer be accepted by the system if he/she attempts to log-in again using a different CORD or desktop PC.
- Q5 Prior to the issuance of Operations Memorandum Nos. 2014-02-01 and 2014-02-02, there are a lot of RCOs who issued manual RORs and ORs and/or manually received tax returns which, as of this date, are still unencoded in the MRCOS. Such being the case, are they still required to encode the manual receipts issued or the manually received returns in the MRCOS? Are they allowed to encode during weekends, holidays, and non-working days?
- A5 In Operations Memorandum Order No. 13-11-0002, the RCOs were given until November 22, 2013 to encode all no payment returns received during the income tax filing deadline in 2013. Also, pursuant to Item IV.2 and V.E of RMO 8-2013, the pertinent information contained in the manually issued RORs/ORs must be encoded to the CORD immediately or within five (5) days upon the availability of the CORD. In case there are still manually issued RORs/ORs and/or manually accepted tax returns at the possession of the RCOs/SRCOs/other COs that were not converted into the MRCOS, despite the issuance of the above-mentioned issuances, the same must be encoded in the CORD or in the MRCOS using the desktop PCs. All RCOs/SRCOs/other COs are hereby given until June 30, 2014 to encode all their encoding backlogs. It shall be understood that there will be no more extension for the encoding of backlogs/encoding of manually issued receipts that do not fall under the conditions set forth in Item No. IV.2 of RMO 8-2013, in the MRCOs and the CORD after the above specified date.
- Q6 Relative to the Rationalization Plan of the BIR, there are a lot of RCOs who availed of the Program. Likewise, there are RCOs who were transferred from one district to another or have already retired/resigned from the service. In view of these, who will encode the backlogs of the RCOs who actually received the unencoded tax return information? Can the cancelled RCO codes and system access to MRCOS of these previous RCOs be reactivated so they can still encode their backlogs?

A6 It shall be the responsibility of the immediate supervisor of the outgoing RCO to ensure that all the pending jobs, including the unencoded backlogs of the concerned RCOS are encoded in the CORD/MRCOS before the issuance of their respective clearance. In case of existence of pending jobs of the outgoing RCOs, the immediate supervisor must assign another RCO to encode the same. The RCO codes and system access to MRCOS of retired/resigned/deceased RCOs, should not be used or be reactivated for purposes of encoding MRCOS backlogs.

Q7 Can the RCOs/SRCOs assigned at the district offices use the MRCOS Web-based Application use the Desktop Personal Computers (PCs) only and return the CORD that they are currently using?

A7 Yes. The RCOs/SRCOs/other COs shall return the CORD that were previously assigned to them since the RCOs assigned in the district are already using the MRCOS web application thru the desktop PCs only. The returned CORDs can be allocated to other offices that are in need of the device The procedures set forth in RMO No 8-2013 relative to the issuance, replacement, transfer and surrender of CORD shall still be followed.

Q8 The CORDs which were initially distributed to the district offices are insufficient considering that there are newly designated RCOs. Likewise, the desktop PCs being used for MRCOS desktop web-application were allocated for different systems/office use. Relative to these, can we request for additional CORDs/desktop PCs? What are the procedures to be followed?

A8 Yes. In case there is a need for additional devices, the Chief, Administrative Section must first check if there are still available CORDs in the Regional Administrative Division for re-assignment. If there is none, the concerned RDO may request from the Assistant Commissioner-Collection Service thru the Chief, Collection Programs Division (CPD), for the reassignment of old CORDs. In case there is no more available CORD in the Property Division for distribution to the requesting RDOs, the Chief, CPD shall immediately forward the request to the Assistant Commissioner, Information System Development and Operations Service (ISDOS) Attention: The Chief, Network Management and Technical Support Division (NWMTSD), copy furnished the requesting RDO.

In case the desktop PCs to be used for the MRCOS are insufficient, the RDO shall directly request for additional desktop PCs also from the abovementioned office. The existing policies, guidelines and procedures relative to the procurement and distribution of IT equipment shall still be followed.

Q9 In case a taxpayer requested for a reprinted receipt, can the RCO/SRCO/ other CO issue the same?

A9 No. As provided in RMO No. 8-2013, the reprinting of receipts may be allowed only if the reason for the reprinting falls under any of the following cases:

- a. There was no eReceipt printed although the transaction was completed; or
- b. The CORD stopped functioning upon submission of the transaction details; or
- c. The eReceipt was not properly printed due to paper jam or other similar or analogous circumstances.

In lieu of the reprinted receipt, the RCO/SRCO/other CO must inform the taxpayer that he/she can request for a certification of tax payments made and/or tax returns/forms/declarations filed with the BIR. The guidelines and procedures set forth in RMO No.25-2011 regarding the issuance of certifications shall be complied with.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue