

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

August 05, 2004

**REVENUE MEMORANDUM ORDER NO. 43-2004**

**SUBJECT** : Modifying the BIR Form Nos . 1253 – General Control Ledger; 1245 – Monthly List of Transfer-In Accounts; 1246 - Monthly List of Transfer-Out Accounts; 1247- Monthly List of Accounts Cancelled by ATCA; 1248- Monthly List of Accounts Paid.

**TO** : All Internal Revenue Officers and Others Concerned.

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In order to implement the recommendations agreed upon with the Assistant Commissioner , Policy and Planning Service for the purpose of updating/control of collectible accounts, modified BIR Forms are hereby prescribed for the guidance and compliance of all concerned.

**I. Forms:**

**BIR Form 1253 - General Control Ledger** - This form is a master control device which shows the aging of accounts and summary of receivables. Each of the above-named account titles shall be classified further into five (5) sub-account titles for aging and control purposes.

Ex.	Regional Assessments	No. of Dockets	No. of Cases	Amount
a)	2000 and prior years	xxx	xxx	xxx
b)	2001	xxx	xxx	xxx
c)	2002	xxx	xxx	xxx
d)	2003	xxx	xxx	xxx
e)	2004	xxx	xxx	xxx
	Sub-total	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>

This is to be accomplished monthly and submitted every 15<sup>th</sup> day of the following month together with the following attachments:

1. BIR Form 1245 – Monthly List of Transfer-In Accounts
2. BIR Form 1246 - Monthly List of Transfer-Out Accounts
3. BIR Form 1247 - Monthly List of Accounts Cancelled by  
A T C A
4. BIR Form 1248 - Monthly List of Accounts Paid

**BIR Form 1245 - Monthly List of Transfer- In Accounts -** This form shows the list of tax dockets of taxpayers who had transferred into their jurisdiction of responsibility. The transfer is effective upon the receipt of the tax docket of the taxpayer.

**BIR Form 1246 - Monthly List of Transfer- Out Accounts -** This form shows the list of those accounts previously included in the debit entries of the BIR Form 1253 and whose tax dockets were actually transferred out to another district or region by virtue of the Transfer-Out Transmittal Form as required under RMO No. 2-79 shall be credited in this form. A Special Control Book for transfer-out cases should be maintained in the office.

**BIR Form 1247 - Monthly List of Accounts Cancelled by ATCA-** This form shows the list of those accounts previously included in the debit entries of the BIR Form 1253, the total amount due as shown in this form shall be credited also in BIR Form 1253.

**BIR Form 1248 - Monthly List of Accounts Paid -** The total amount due (not the total amount actually paid) as shown at the bottom of the monthly report under this form shall be credited. Only accounts previously included in the debit entries of BIR Form 1253 shall be credited when paid. Where there was no previous debit entry, there, shall be no credit entries to close the accounts.

**Note:** Adjustments such as wrong posting/typographical error in number of dockets, number of cases and amount in previous month's report should be made/ posted in Accounts Added Column of the BIR Form 1253. The reason of such adjustments should be explained at the bottom of the report.

## **II. Revisions:**

### **1. On all the proposed revised forms:**

- a. The latest format for the header be adapted wherein the BIR logo with name beside it be provided on the upper left portion of the form while "BIR Form No. " and the revision date "Revised: February 2004" be provided on the upper right portion. The decimal point on form number be deleted for consistency with other internal forms. The form title alone must remain in the center to conform with the latest guidelines.
- b. Format be changed to box type and non-entry spaces be shaded.
- c. The font style be changed to "Times New Roman" for uniformity with other internal forms.
- d. "YEAR" with entry field should be added after "FOR THE MONTH OF:" to complete the date of the report and must be placed after the header.
- e. Add additional columns for number of dockets on debit , credit and ending balance portion on BIR Form 1253 – General Control Ledger.

### **2. On all the proposed revised forms, except Form No. 1253:**

- a. The following should be placed after the header in addition to no. 4 above and provided with the entry fields:

DISTRICT, REGIONAL, NATIONAL

RDO/RR/DIVISION:

- b. "STATION/TOWN" be deleted and be made part of RDO/RR/DIVISION.
  - c. The name and address of the taxpayer be placed on separate columns for clearer presentation of the required data/information.
  - d. "Prepared by:" and "Name" be added on the lower portion as additional information. Also, the certified correct portion should be modified in order to maximize space.
3. **For BIR Form No. 1245 – Monthly List of Transfer-In Accounts and BIR Form No. 1246 – Monthly List of Transfer-Out Accounts**, the proposed "Give New Address" on the last column be changed to "New Address of Taxpayer" for consistency in format.
  4. **For BIR Form No. 1247 – Monthly List of Accounts Cancelled by ATCA**, the proposed "Indicate Amt. Reduced or Increased" be simplified and changed to "New Amount".
  5. **For BIR Form No. 1248 – Monthly List of Accounts Paid**
    1. The word "Actually" be removed on the column "Total Amt. Actually Paid".
    2. The date and place of issue be placed on separate columns for clearer presentation of the required data/information.

**III. Officers Required to Submit .** The following officers shall be responsible for the submission of the abovementioned reports:

1. Chief, Collection Unit - for Revenue District Offices
2. Chief, Collection Division - for Revenue Regions
3. Chief, Collection Enforcement Division, National Office
4. Chief, LT-CED/LTDO - for Large Taxpayers Service

**IV REPEALING CLAUSE:**

This Order supersedes or amends all provisions of previous Revenue Memorandum Orders or other issuances on this subject which are inconsistent herewith.

**V EFFECTIVITY:**

This Order takes effect immediately.

(ORIGINAL SIGNED)  
**GUILLERMO L. PARAYNO, JR.**  
**Commissioner of Internal Revenue**