

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

November 16, 2007

**REVENUE MEMORANDUM ORDER NO. 34-2007**

**SUBJECT** : Submission of Monthly Report on Assessments and Collections by  
Offices Having Assessment and Collection Functions in the  
National Office and in the Regional Offices

**TO** : All Offices Performing Assessment and Collection Functions in  
the National Office (i.e. Enforcement Service, Collection Service,  
Assessment Service, Large Taxpayer Service, etc.)

All Offices Performing Assessment and Collection Functions in  
the Regional Offices (i.e. Assessment Division, Collection  
Division, Special Investigation Division, Revenue District Offices,  
Legal Division, etc.)

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**I. Objective**

This Order is issued to prescribe the manner on how the submission of assessment and collection reports as required hereof shall be done, the necessary contents of which and the frequency of submission.

**II. Policies**

All offices concerned are required to provide the Office of the Commissioner, thru channels, monthly reports on the following:

1. Total assessments based on Final Assessment Notices (FANs) issued for the period, by capturing only the total basic taxes (see Annex "A" for report format); and
2. Total collections for the period with details as to the source , (e.g. from audits; from previously issued FANs; from delinquent accounts; from cases handled by the court; from voluntary compliance; etc. - see Annex "B" for report format);

### **III. Procedures**

1. For offices concerned in the national office, the reports on Assessments and Collections shall be directly submitted to the Office of the Commissioner;
2. For concerned offices in the regional offices, all required information must be submitted first to the Office of the Regional Director, which shall then be responsible for the submission of the required reports following attached formats (Annex “A” and “B”); and
3. The deadline for submission of these reports shall be the same with the deadline of submission of Monthly Report of Collection (1209).

### **IV. Transitory Provision**

The reports pertaining to the months of January to October, 2007, shall be submitted on or before November 22, 2007 (separate report for each month). Thereafter, monthly submission shall follow the due date as indicated hereof.

### **V. Effectivity**

This Order shall take effect immediately.

(Original Signed)  
**LILIAN B. HEFTI**  
Commissioner of Internal Revenue