



Bringing in Revenues
for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
NATIONAL OFFICE
Quezon City



BAGONG PILIPINAS

September 9, 2024

REVENUE MEMORANDUM ORDER NO: 047-2024

SUBJECT : **Amending Certain Provisions of Revenue Memorandum Order (RMO) No. 28-2024 on the Preparation, Consolidation and Monitoring of BIR Form No. 1770 (Comparative Monthly Summary of Tax Returns and Payment Forms Filed) and its Prescribed Format**

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

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/payment forms 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/payment forms filed in all RDOs and the divisions under the LTS;



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

III. PROCEDURES

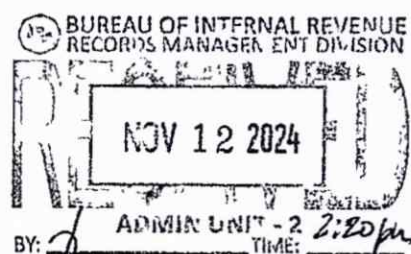
1. The Data Warehousing and Systems Operations Division (DWSOD) shall:
 - a. Generate the Number of Tax Returns/Payment Forms Filed by RDOs by month sourced from the eFPS, eBIRForms, ITS/IRIS and Data Entry Module (DEM) based on filing date following the format in Annex A of this Order, every **15th day of the following month**; and
 - b. Transmit the generated report on the Number of Tax Returns/Payment Forms Filed by RDOs and concerned Divisions under LTS by month in **electronic copy through the official e-mail account of the Research and Statistics Division (RSD): statistics@bir.gov.ph** two (2) days after the generation date as prescribed in Section III.1.a. of this issuance.
2. The Research and Statistics Division (RSD) shall:
 - a. Acknowledge the receipt of the generated report by DWSOD;
 - b. Consolidate the monthly reports submitted by DWSOD to finalize the Comparative Number of Tax Returns/Payment Forms Filed (BIR Form No. 1770) using the prescribed format in Annex B, every **20th 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 Received) 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. LUMAGUIN, JR.
Commissioner of Internal Revenue

B-3

