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



January 28, 2025

**REVENUE MEMORANDUM ORDER NO. 006-2025**

**SUBJECT :** Providing the Work-around Guidelines and Procedures in the Utilization of the Mobile Revenue Collection Officers System Using Tablets/Desktop Computers/Laptops and Printers and Amending Certain Provisions of Revenue Memorandum Order No. 8-2013 Particularly on the Use of Collection Officer Receiving Device

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

**I. BACKGROUND**

This Order pertains to the discontinuation of the usage of the Collection Officer Receiving Device (CORD) assigned to the Revenue Collection Officers (RCOs), Special Collecting Officers (SCOs) and other authorized Collection Officers (COs); and the simplified provisions for the utilization of the Mobile Revenue Collection Officers System (MRCOS) amending pertinent policies and procedures of RMO No. 8-2013.

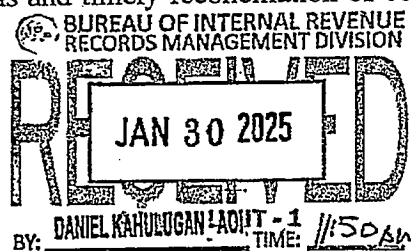
With the discontinuation of the use of the CORD, and as a work-around, the Bureau of Internal Revenue (BIR) shall allow the use of MRCOS as a web-based application on BIR-issued desktop computers/laptops and as a mobile application for tablets and any other device also issued by the Bureau.

As such, the BIR-owned MRCOS application would temporarily remain as the tool used by RCOs/SCOs/COs in the fulfillment of their functions and timely reconciliation of collection data with the Bureau of the Treasury.

**II. OBJECTIVES**

This Order is issued to:

1. Provide the work-around policies, guidelines and procedures in the utilization of the MRCOS for the acceptance, processing, remittance, and reporting of tax and non-tax collections, using assigned tablets/desktop computers/laptops and printers, in view of the discontinuation of the usage of CORD, until the approval of an enhanced payment system that will replace the existing MRCOS.
2. Specify the guidelines and procedures in the issuance of manual Revenue Official Receipt (ROR), Official Receipt (OR) or Acknowledgment Receipt (AR), in case of unavailability of MRCOS.



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3. Establish guidelines and procedures on how to surrender the issued CORD and provisions in the issuance of tablets/desktop computers/laptops and printers to concerned RCOs, SCOs and COs.
4. Delineate the roles and responsibilities of all concerned offices/officers for a more effective implementation hereof.

### III. POLICIES AND GUIDELINES

1. The RCOs/COs shall use the CORD in issuing electronic Receipts until January 31, 2025 only. RCOs/COs shall ensure that all the payment records are uploaded to the MRCOS server until February 7, 2025. All CORDs shall be forwarded to the Administrative Human Resource Management Division (AHRMD) of the concerned Region and to be surrendered to the Property Division not later than the last day of February 2025.
2. The RCO/SCO/CO will be provided with tablets/desktop computers/laptops and printers that use MRCOS application, owned by the BIR for the collection activities.

Only authorized RCOs/SCOs who are duly bonded pursuant to existing rules and regulations shall be allowed to use the MRCOS. However, a non-bonded personnel may also be allowed to use the MRCOS subject to existing rules.

The existing procedures on the ROR/OR/AR and/or transfer of tablets/desktop computers/laptops and printers to other RCO/SCO/CO shall be observed.

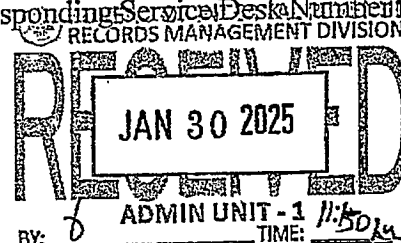
3. The electronic receipts (eReceipts) generated from the MRCOS shall be issued to all concerned taxpayers and other third parties upon receipt of tax collection, as well as in acknowledging receipt of no-payment and non-cash-payment tax returns. These eReceipts shall be issued in lieu of the RORs and ORs.

The BIR National Office shall procure the required BIR devices for the concerned RCOs/SCOs/COs which shall be forwarded to the Regional Offices.

The Regional Director (RD)/Revenue District Officer (RDO) shall ensure that the concerned RCO/SCO/CO shall be provided the required BIR device including printers for issuing eReceipts through MRCOS.

It is recommended that the RCOs/SCOs/COs shall have their own dedicated tablets/desktop computers/laptops for the utilization of the MRCOS for the collection of internal revenue taxes.

In cases when these devices become defective or when the MRCOS becomes unavailable, the manual issuance of RORs/ORs may be allowed. The Head of Office/RDO must authorize in writing the temporary issuance of manual receipts, including the stamping of no-payment returns and non-cash payment returns received. Additionally, if the devices become unavailable, the issue must first be logged with the BIR Service Desk, and the corresponding Service Desk Number must be indicated in the written authorization.



The details of the previously issued manual RORs/ORs/ ARs shall be encoded in the MRCOS web-based application upon the receipt of replacement of tablets/desktop computers/laptops.

4. All issues concerning the MRCOS Web-based facility, MRCOS mobile application, or the telecommunication network signal shall be immediately logged in the BIR Service Desk for resolution by the concerned offices.
5. The RD/RDO/AHRMD shall ensure the availability of tablets/desktop computers/laptops and printers in the assigned municipality of respective RCOs/COs.

#### IV. PROCEDURES

##### A. Surrender of the CORD

###### 1. *The RCO/SCO/CO shall:*

- a. Ensure that all payment details encoded in the CORD are uploaded in the MRCOS as certified by the concerned Revenue Data Center (RDC);
- b. Coordinate with the concerned RDC for the deletion/wipe-out of all stored data; and
- c. Surrender the CORD to the Chief, Collection Section together with the certifications from RDC.

###### 2. *The RDC shall:*

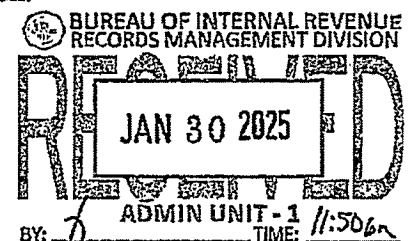
- a. Check the CORD and issue certification that:
  - a.1. All payment transactions are uploaded to MRCOS;
  - a.2. All stored data are deleted/wiped-out as concurred by Security Management Division (SMD); and
- b. Return the CORD to the RCO.

###### 3. *The Chief, Administrative Section of the RDO shall:*

- a. Receive from RDC the CORD which shall be forwarded to the AHRMD.

###### 4. *The AHRMD shall:*

- a. Receive the CORD from the RDC and prepare list of surrendered CORDs per RDO; and
- b. Forward all surrendered CORD to Property Division.



**5. The Property Division shall:**

- a. Receive the CORD from the AHRMD and prepare list of surrendered CORDs per Region/RDO; and
- b. Surrender all the CORDs to the contractor thru Administrative Systems Division -Information Systems Project Management Service (ASD-ISPMS).

**6. The SMD shall:**

- a. Validate data deletion / wipe-out on surrendered CORD and sign certification issued by RDC.

**B. Assignment of Tablets/Desktop Computers/Laptops**

**1. The Network Management and Technical Support Division (NMTSD) shall:**

- a. Turn-over the procured tablets/desktop computers/laptops to the Property Division for inspection; and
- b. Ensure that the procured tablets/desktop computers/laptops are configured, internet-ready and the MRCOS application as well as other necessary applications are installed prior to the distribution to the concerned Revenue Regions.

**2. The Property Division shall:**

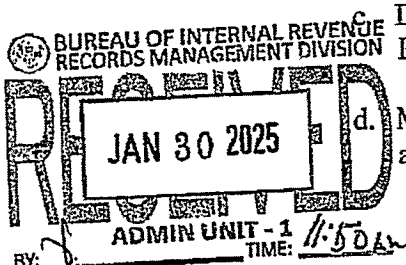
- a. Receive and check the completeness of the tablets/desktop computers/laptops from the NMTSD;
- b. Prepare documents pertaining to the distribution of the tablets/desktop computers/laptops and printers;
- c. Distribute the tablets/desktop computers/laptops and printers to the concerned Regional Offices through the AHRMD; and
- d. Maintain an updated list of the distributed tablets/desktop computers/laptops and printers.

**3. The AHRMD shall:**

- a. Receive and check the completeness of the tablets/desktop computers/laptops and printers from the Property Division;
- b. Prepare documents pertaining to the turn-over of the tablets/desktop computers/laptops and printers to concerned RDOs;

c. Distribute the tablets/desktop computers/laptops and printers to concerned RDOs; and

- d. Maintain an updated list of the distributed tablets/desktop computers/laptops and printers.



**4. The Chief, Administrative Section of the RDO/Concerned Office shall:**

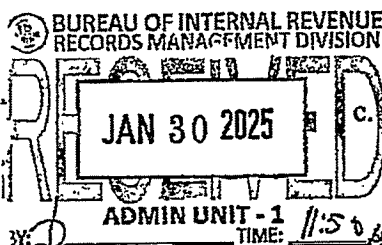
- a. Receive from AHRMD the procured tablets/desktop computers/laptops and printers;
- b. Assign the tablets/desktop computers/laptops and printers to concerned RCO/SCO/CO;
- c. Submit the list of issued tablets/desktop computers/laptops and printers to AHRMD;
- d. Monitor the use of tablets/desktop computers/laptops and printers by the RCO/SCO/CO as well as to ensure that all the policies, guidelines and procedures pertaining to the utilization of the said device are being complied with;
- e. Maintain an updated list of the distributed tablets/desktop computers/laptops and printers;
- f. Receive all tablets/desktop computers/laptops and printers already assigned from RCOs and transmit to RDC for configuration, readiness of internet connection and installation of MRCOS application and other necessary applications; and
- g. Return the tablets/desktop computers/laptops and printers to RCOs that will be used in their place of assignment that are already configured, internet-ready and the MRCOS application as well as other necessary applications are installed.

**5. The RCO/SCO/CO shall:**

- a. Receive from the Administrative Section the tablets/desktop computers/laptops and printers; and
- b. Request for access to the MRCOS Web-based facility or mobile application by accomplishing the Request for System Access Form (BIR Form No. 0044) indicating therein the Serial Number of the tablets/desktop computers/laptops, Personnel Number, Designation, RCO Code and municipality assignment and submit the same to the concerned RDCs.

**6. The Chief, Collection Section shall:**

- a. Provide the RCO with the tablets/desktop computers/laptops and printers which shall be exclusively used for the MRCOS;
- b. Request for access to the MRCOS Web-based facility or mobile application using Request for System Access Form (BIR Form No. 0044) for approval by the concerned officials;
- c. Receive from the RDC the username and password for the MRCOS Web-based facility or mobile application;



- d. Request for the issuance of a RCO code(s) for newly designated RCOs/SCOs/COs from Collection Programs Division (CPD);
- e. Inform immediately the CPD, in writing, of any updates, cancellations and/or changes in the assignments of RCOs/SCOs/COs;
- f. Approve and sign the Request for System Access Form (BIR Form No. 0044) for RCO/SCO/CO access to the MRCOS Web-based facility or mobile application; and
- g. If necessary, provide RCOs with the required network connection as approved by the Regional Director.

**7. The Regional Director/RDO shall:**

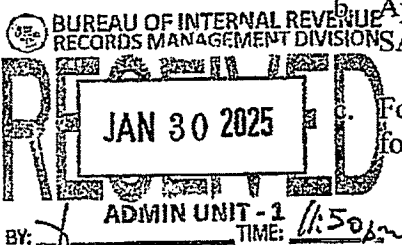
- a. Guarantee that RCO/SCO/CO will have internet connection; and
- b. Ensure that the concerned RCO/SCO/CO shall be provided the required BIR device including printers for issuing eReceipts through MRCOS.

**8. The concerned RDC shall:**

- a. Receive and check the completeness of the information reflected in the Requests for System Access Forms received from Regional and RDO users, including Large Taxpayers Service (LTS);
- b. Process/approve the requests for access based on the roles identified in the approved Security and Access Matrix (SAM);
- c. Inform the users through email of their credentials (username and password);
- d. Receive from the Chief, Administrative Section of the RDO/Concerned Office the tablets, desktop computers/laptops and printers already assigned from RCOs for configuration, readiness of internet connection and installation of MRCOS application and other necessary applications; and
- e. Return to Chief, Administrative Section of the RDO/Concerned Office the tablets, desktop computers/laptops and printers to RCOs that will be used in their place of assignment that are already configured, internet-ready and the MRCOS application as well as other necessary applications are installed.

**9. The SMD shall:**

- a. Receive and check the completeness of the information reflected in Request for Systems Access Forms received from National Office users;
- b. Approve the requests for access based on the roles identified in the approved SAM; and
- c. Forward the approved requests to Systems Administration Section – DWSOD for processing of request.



**10. The DWSOD shall:**

- a. Receive approved request of National Office users from SMD for processing;
- b. Grant/Process the requests for access based on the roles identified in the approved SAM; and
- c. Inform the users through email of their credentials (username and password);

**11. Other Concerned Officials/Users of the MRCOS shall:**

- a. Request for access to the Web-based MRCOS using Request for System Access Form (BIR Form No. 0044); and
- b. Receive from the concerned RDCs/National Office Data Center (NODC) the username and password for the Web-based MRCOS.

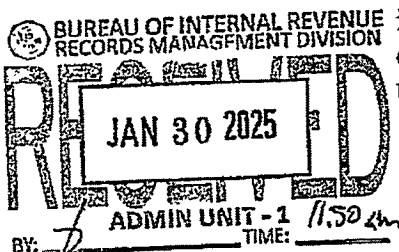
**C. Manual Issuance of ROR/OR During Unavailability of the MRCOS**

***The RCO/SCO/CO shall:***

- a. Issue manually the ROR/OR, in case the MRCOS is not available and in consideration of the following:
  1. The problem has been duly logged with the BIR Service Desk prior to such manual issuance of RORs/ORs and/or stamping of no-payment returns and non-cash payment returns filed by taxpayers;
  2. The Head of Office/RDO has authorized in writing the temporary issuance of the manual receipts/stamping of no-payment returns and non-cash payment returns received, indicating therein the corresponding Issue Management Log (IML) Number provided by the BIR Service Desk;

*Note: Collections from manually issued ORs/RORs shall be reported in accordance with RMO No. 8-2013.*

- b. Advise the taxpayer/payor that an eReceipt will be issued upon the availability of the MRCOS;
- c. Encode the pertinent information contained in the manually issued ROR/OR/AR to the MRCOS within five (5) working days upon the availability of the MRCOS. However, for manually received no-payment returns and non-cash payment returns during MRCOS' unavailability, in accordance with RMO No. 8-2013;
- d. Print the eReceipt and attach the BIR copy of the same to the duplicate of the manually issued ROR/OR/AR, in case the duplicate copy of the latter is still in the possession of the RCO/SCO/CO; otherwise, officially transmit the BIR copy of the eReceipt to the concerned office section chief, for attachment to the duplicate copy of the manually issued ROR/OR/AR;



- e. Issue the taxpayer copy of said eReceipt, in case the taxpayer is absent or an authorized representative paid in behalf of the taxpayer, the eReceipt shall be sent to the concerned taxpayer/payor or his/her/its duly authorized representative through an official email address provided by the said taxpayer; and
- f. Prepare the Report of Accountability for Accountable Forms (RAAF) and submit to the RDO AdmSec/Regional AdmD/AFD-NO copy furnish the Collection Section Chief of the RDO/General Services Section Chief of the Regional AdmD/Cash Section Chief of the GSD-NO.

*Note: The existing guidelines and procedures for the request, use and replenishment of Accountable Forms shall be strictly observed.*

#### V. TRANSITORY PROVISIONS

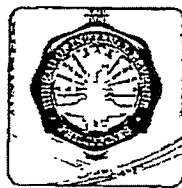
The concerned offices under the ISG shall ensure that MRCOS application is successfully migrated to operate in the Bureau's cloud infrastructure and ready for utilization by the concerned users by February 1, 2025. ,

#### VI. REPEALING CLAUSE:

All other issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

#### VII. EFFECTIVITY:

This Order shall take effect immediately.



**ROMEO B. LUMASAG JR.**  
Commissioner of Internal Revenue

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