

LIST OF REPORTS REQUIRED
YEAR 2020

NO.	NAME OF REPORT/S (Description & Purpose)	REFERENCE ISSUANCE	FREQUENCY/DEADLINE OF SUBMISSION	MANNER OF SUBMISSION (email or similar format) In case of failure to send thru email due to TELCO problems, the soft copy of the report in disc should be sent thru a courier.	REPORTED BY	REPORTED TO	REMARKS/REASON
1	Consolidated Accomplishment Report on - Key Performance Indicators Annex C	RMO No. 7-2019	Semestral Report : On or before July 30 Annual Report: On or before January 31	Hard Copy	Regional Office (RO)	CS	
2	Report on the write-off of acquired/forfeited assets duly approved by the Commissioner and with the prior concurrence by the Commission on Audit (COA)	Revenue Memorandum Order No. 13-2014 dated March 3, 2014	As needed	Soft copy transmitted thru e-mail at collection-famu@bir.gov.ph	LTS/RCDs/Regional Finance Division (RFD) for RDOs with no AMS	Forfeited Assets Management Unit (FAMU)	Previously this report is being submitted monthly. With recommended New Format
3	Semestral Inventory Report of Forfeited and Absolutely Forfeited Assets (Real Properties)	An issuance will be issued for the new format and the date of submission of the report.	Semi-Annual/On or before the 20th of the following month after the semester	Soft copy transmitted thru e-mail at collection-famu@bir.gov.ph	RCD-AMS/ARMD/LTS-Large Taxpayers Collection Enforcement Division (LTCED)	FAMU	Previously this report is being submitted monthly. With recommended New Format
4	Semestral Inventory Report of Forfeited/Absolutely Forfeited Personal Assets (including Intangible Properties)	An issuance will be issued for the new format and the date of submission of the report.	Semi-Annual/On or before the 20th of the following month after the semester	Soft copy transmitted thru e-mail at collection-famu@bir.gov.ph	RCD-AMS/ARMD/LTS-LTCED	FAMU	Previously this report is being submitted monthly. With recommended New Format
5	Semestral Report of Income Derived from Forfeited/Absolutely Forfeited Assets	An issuance will be issued for the new format and the date of submission of the report.	Semi-Annual/On or before the 20th of the following month after the semester	Soft copy transmitted thru e-mail at collection-famu@bir.gov.ph	RCD-AMS/ARMD/LTS-LTCED	FAMU	Previously this report is being submitted monthly. With recommended revision on the format of Annex "17" of RMO No. 13-2014.
6	Semestral Report on the Disposal of Forfeited/Absolutely Forfeited Assets	An issuance will be issued for the new format and the date of submission of the report.	Semi-Annual/On or before the 20th of the following month after the semester	Soft copy transmitted thru e-mail at collection-famu@bir.gov.ph	RCD-AMS/ARMD/LTS-LTCED	FAMU	Previously this report is being submitted monthly. With recommended revision on the format of Annex "32" of RMO No. 13-2014.
7	Summary Report on Application for Compromise/Settlement and Abatement of Penalties and its attachments:	OM-13-01-003 dated January 30, 2013	Every 10th day of the following month	soft copy (e-mail zipfile or through Compact Disk) email address: jesusa.santiago@bir.gov.ph / armd_gcl@bir.gov.ph	RCD - Tax Clearance Section (TCS) and Arrears Management Section (AMS)/LT-CED	Accounts Receivable Monitoring Division (ARMD)- CAREMS	Revised report pursuant to OM 13-01-003 dated January 30, 2013. Amendatory OM will be issued for review and approval by ACIR-CS. For Revenue Regions with AMS, Revenue District are no longer required to submit the report.
	<i>a) Inventory Report on Applications for Compromise Settlement</i>						Annex "A" of OM-13-01-003
	<i>b) Inventory Report on Applications for Abatement of Penalties</i>						Annex "B" of OM-13-01-003
	<i>c) Summary Report of Installment Payments for Applications for Compromise Settlement and Abatement of Penalties</i>						Annex "C" of OM-13-01-003

8	General Control Ledger (GCL) and its attachments:	OM 2015-10-02	Every 10th day of the following month	soft copy (e-mail zipfile or through Compact Disk) email address: armd_gcl@bir.gov.ph	RDO/Regional Offices Handling AR/DAs/All concerned Legal and Enforcement Offices under the National Office, Offices under LTS handling AR/DAs	ARMD- Accounts Receivable Monitoring and Analysis Section (ARMAS)	Revised format for incorporation with reportorial data requirement relative to RMO No. 24-2011. Amendatory OM will be issued for review and approval.
	<i>a) Monthly List of New Account Created (BIR Form No. 0319-A1)</i>						
	<i>b) Monthly List of Transferred - In Accounts (BIR Form No. 0319-A2)</i>						
	<i>c) Monthly List of Accounts with Payments (BIR Form No. 0319-A3)</i>						
	<i>d) Monthly List of Accounts Cancelled by ATCA (BIR Form No. 0319-A4)</i>						
	<i>e) Monthly List of Transferred -Out Accounts (BIR Form No. 0319-A5)</i>						
	<i>f) Prior Month's Adjustments on Reported Values (BIR Form No. 0319-6)</i>						
	<i>g) Prior Month's Correction on Reported Non-Value Details (BIR Form No. 0319-A6.1)</i>						
9	Monthly Inventory List of Delinquent Accounts	RMO no. 22-2015; RMO No. 11-2014	Every 10th day of the following month	soft copy (e-mail zipfile or through Compact Disk) email address: armd_gcl@bir.gov.ph	Revenue Districts/Regional Offices Handling AR/DAs (except AMS)/All concerned Legal and Enforcement Offices under the National Office and Offices under Large Taxpayers Service handling AR/DAs	ARMD- Accounts Receivable Monitoring and Analysis Section (ARMAS)	
	Monthly Inventory List of Delinquent Accounts with additional columns requiring the date of assignment of docket to the Seizure Agent and the ARDA classification codes.	RMO No. 22-2015	Every 10th day of the following month	soft copy (e-mail zipfile or through Compact Disk) email address: armd_gcl@bir.gov.ph	AMS	ARMD- Accounts Receivable Monitoring and Analysis Section (ARMAS)	Annex F.1 of RMO No. 22-2015
10	Consolidated Warrant of Distraint and/or Levy (WDL) Status Report	RMO No. 35-2016 RDAO 1-2001	Every 15th day of the following month	soft copy (e-mail zipfile or through Compact Disk) email address: armd_form40@bir.gov.ph	LTCED/RCD-Arrears Management Section (AMS)	ARMD-Collection Enforcement Monitoring Section (CEMS)	Annex A of RMO No. 35-2016 (revised format of Annex 300-1.59 of the Collection Manual)
	<i>a) Consolidated Summary on Properties Redeemed within the Redemption Period</i>						Annex 300-1.55 of the Collection Manual
	<i>b) Consolidated Report of ARs/DAs Paid and Referred to other Offices Prior to Issuance of WDLs</i>						Annex 300-1.59.1 of the Collection Manual
	<i>c) Consolidated Report of WDLs Issued, Served and Executed (Properties Distrainted/Garnished, Levied or Annotated in the Transfer Certificate of Title/Tax Declarations)</i>						Annex 300-1.59.2 of the Collection Manual
	<i>d) Consolidated Report of WDLs handled for Service and Execution per Seizure Agent</i>						Annex 300-1.59.3 of the Collection Manual
	<i>e) Monthly Consolidated List of Seized Properties</i>	RMO No. 35-2016					Annex B of RMO 35-2016
11	Monthly Consolidated Report on Issued Notice of Lifting	Revenue Memorandum Order No. 41-2019	Every 20th of the following month	soft copy (e-mail zipfile or through Compact Disk) email address: armd_form40@bir.gov.ph	RCD-AMS/LTCED	ARMD-CEMS	Additional Report per RMO No. 41-2019

12	Daily List of issued Tax Compliance Verification Sheet (TCVS)	Revenue Memorandum Order No. 46-2018	Daily	Soft copy (e-mail) email address: armd_tcs@bir.gov.ph	RDO-Collection Section	RDO - Tax Clearance Section (TCS) and ARMD-TCS	Additional Report - Annex B of RMO No. 46-2018
13	Daily List of Issued Tax Clearance for Bidding Purposes	Revenue Memorandum Order No. 46-2018	Daily	Soft copy (e-mail) email address: armd_tcs@bir.gov.ph	RCD -Tax Clearance Section	ARMD - Tax Clearance Section (TCS)	Additional Report - Annex E of RMO No. 46-2018
14	Updated List of Revenue Collection Officers (RCOs) and Assigned CORDs - Description: This report shows the names of Revenue Officers/personnel who are currently designated as RCOs with corresponding assigned municipality codes and BIR/BTr Codes as well as the status of their fidelity bond coverage. This also shows the details of the Collection Officers Receiving Device (CORD) that are assigned to each and every RCO. - Purpose: To monitor the status and validity of fidelity bonds of RCOs pursuant to Treasury Circular No. 02-2009 and to determine if each RCO were properly assigned with a municipality code, BIR/BTr codes and corresponding CORD.	Operations Memorandum no. 12-02-002 dated January 30, 2012	Monthly on or before the 15th of the following month	Soft copy transmitted thru e-mail at cpmd@bir.gov.ph	RDO-Collection Section	Collection Performance Monitoring Division (CPMD)	* Submission in soft copy as prescribed under the memorandum of ACIR, Collection dated June 2, 2020 * With proposed new format (see attached Attachment "1") * Formerly: Updated List of Revenue Collection Officers
15	Monthly Consolidated Statement of Report of Collections and Deposits and Outstanding Balances of RCOs - Description: This reports the daily collections and the corresponding remittances and outstanding balances of the RCOs for the month based on their prescribed frequency of deposit to the Authorized Government Depository Bank (AGDB). - Purpose: To monitor the daily collections of RCOs if these are fully reported, accounted for and deposited intact and on time to the nearest AGDB on or before the specified deadline/scheduled date of deposit.	RMO No. 26-2014 dated June 10, 2014 and Memorandum of DCIR-OG dated 10/11/2011	Monthly/15th day of the following month	Soft Copy thru email at cpmd@bir.gov.ph	Regional Collection Division (RCD)	CPMD	* Submission in soft copy as prescribed under the memorandum of ACIR, Collection dated June 2, 2020 * With proposed new format (see attached Attachment "2") * Formerly: Summary Report of Collections and Deposits
16	Summary Report of Issued Receipts by RCOs and Collections from Unconverted Manual Receipts - Description: This report accounts for the quantity and serial numbers of manual RORs/ORs for the month that were assigned to, received, issued and cancelled by RCOs as well as the remaining inventory of the said receipts at the end of the month including the count of manually stamped/accepted returns. This report also contains the serial number and count of manually issued receipts and count of manually stamped returns that were converted to eReceipts using MRCOS, with the corresponding amount of collections for ROR, OR and unconverted Receipts. - Purpose: To monitor the accountability of each RCO in handling manual RORs/ORs and to evaluate the performance of RCOs in the conversion of the same into electronic receipts as well as to determine the amount of collections that were not uploaded to the ITS-CBR/IRIS-CRR due to non-conversion thereof.	Operations Memorandum No. 2017-07-03 dated July 3, 2017	Monthly / On or before the 20th of the following month	Soft copy transmitted thru e-mail at cpmd@bir.gov.ph	RDO (Collection Section)	CPMD	•Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020 * Formerly: Summary Report of Issued Receipts and Collections of RCOs.

17	<p>Updated Inventory of Collection Officer Receiving Device (CORD)</p> <p>- Description: This report contains the name of RCOs /SCOs/COs, their municipality assignments, assigned CORD with corresponding BIR Property and Serial Numbers.</p> <p>- Purpose: To monitor the assignment, transfer and status (active, defective, surrendered) of the CORDs assigned to each RCO in order to establish the existence of the device and its required utilization through the MRCOS Web application. Data contained in the report is used in the maintenance of the CORD database.</p>	<p>Memorandum of DCIR-OG dated December 12, 2014</p>	<p>To be submitted if there are updates/changes (As needed)</p>	<p>Soft copy transmitted thru email at cpmd@bir.gov.ph</p>	<p>RDO - Admin. Section</p>	<p>CPMD</p>	<p>Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020</p>
18	<p>Monthly Monitoring of Encoding of Collections and Resolution of Suspended and Uploaded Payments (For Collections by RCOs)</p> <p>- Description: This reports the manual RORs/ORs issued by the RCOs and their subsequent conversion to the MRCOS during the month and eventual uploading to the ITS-CBR. This also reports the amount of collections that were and were not uploaded to the ITS-CBR.</p> <p>- Purpose: To monitor and evaluate the performance of the RCOs on the timely conversion into electronic receipts of manual RORs/ORs issued and encoding of corresponding collections to the MRCOS as well as ensuring the uploading of their collections to the ITS-CBR.</p>	<p>*Memorandum of DCIR-OG dated 05/19/2020 *Memorandum of ACIR-CS dated 08/04/2020</p>	<p>Monthly / 10th day of the following month</p>	<p>Soft copy thru email at cpmd@bir.gov.ph</p>	<p>RDO (Collection Section)</p>	<p>CPMD</p>	<p>•New Report</p>
19	<p>List of Late Batches</p> <p>- Description: This report contains the Authorized Agent Banks (AABs) that incurred delays in the transmission of their collection reports.</p> <p>- Purpose: To monitor and evaluate the compliance of the AABs in the timely submission/transmission of collection reports</p>	<p>•Memo from Collection Service dated 11/05/2013 •RMC No. 1-2012 dated 12/05/2011 •RMO No. 24-2011 dated 02/11/2011 •RMO No. 44-2003 dated 09/26/2003 •RMO No. 30-2001 dated 11/12/2001</p>	<p>Monthly / Not later than 28th of the following month</p>	<p>Soft copy transmitted thru email at cpmd@bir.gov.ph</p>	<p>RDOs/LTDs (LTD Cebu & Davao)/LTDPQAD</p>	<p>CPMD</p>	<p>Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020</p>
20	<p>a. LBDES Exception Report b. Bank Branch Performance Statistics (BIR Form No. 2841)</p> <p>- Description: This reports the AABs that commit the procedural errors listed in Annex "A-2" (Schedule of Penalties) of Revenue Regulations (RR) No. 2-2008 dated January 10, 2008.</p> <p>- Purpose: To monitor and evaluate the performance of AABs on the accurate submission of collection reports and if necessary, impose appropriate penalties on erring banks.</p>	<p>•RMC No. 1-2012 dated 12/15/2011 •RMO No. 11-2008 dated 02/24/2008 •RMO No. 44-2003 dated 09/26/2003 •RMO No. 30-2001 dated 11/12/2001 •RMO No. 37-99 dated 04/08/1999</p>	<p>Monthly / Not later than 28th of the following month</p>	<p>Soft copy transmitted thru email at cpmd@bir.gov.ph</p>	<p>RDOs/LTDs/LTD Cebu & Davao)/LTDPQAD</p>	<p>CPMD</p>	<p>Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020</p>
21	<p>Authorized Agent Banks (AABs) Evaluation Report</p> <p>- Description: This reports the compliance of the AABs on their obligations as stipulated in Item No. 2.1 of the Memorandum of Agreement executed among the Bank, the BIR and the Bureau of the Treasury</p> <p>- Purpose: Reference document for the imposition of applicable penalties and/or sanctions on non-compliant AABs.</p>	<p>•Memo from Collection Service dated 11/05/2013 •RMC No. 1-2012 dated 12/05/2011 •RMO NO. 11-2008 dated 02/24/2008 •RR No. 2-2008 dated 01/10/2008</p>	<p>Monthly / Not later than 28th of the following month</p>	<p>Soft copy transmitted thru email at cpmd@bir.gov.ph</p>	<p>RDOs/LTDs/LTD Cebu & Davao)/LTDPQAD</p>	<p>CPMD</p>	<p>Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2021</p>

22	<p>Monthly Summary Report on the Number of Over-the-Counter (OTC) Transactions Successfully Uploaded in CBR of BIR-ITS</p> <p>- Description : This is a monthly generated report that contains the collection reports of AABs on OTC transactions that were successfully uploaded to the BIR ITS-CBR with corresponding details as to RDO Code, Bank Name, Bank Code, Collection Date, BCS No., Uploading Date, Amount of Collection, Number of Uploaded Transactions and the Amount of Transaction Fees to Be Paid to the concerned AABs.</p> <p>- Purpose: Basis in the issuance of the certification signed by the Commissioner of Internal Revenue on the number of OTC transactions processed by the AABs and validated as successfully uploaded to the BIR ITS-CBR for the payment of transaction fees under the Treasury Single Account (TSA) Framework</p>	RMO No. 25-2015 dated 07/22/2015	Every 10th day of the following month	Soft copy transmitted in Compact Disc (CD)	Data Warehousing and Systems Operations Division (DWSOD)	CPMD	Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020
23	<p>Monthly Summary Report on the Number of Electronic Transactions Successfully Uploaded in CBR of BIR-ITS</p> <p>- Description : This is a monthly generated report that contains the collection reports of AABs on electronic transactions that were successfully uploaded to the BIR ITS-CBR with corresponding details as to RDO Code, Bank Name, Bank Code, Collection Date, BCS No., Uploading Date, Amount of Collection, Number of Uploaded Transactions and the Amount of Transaction Fees to Be Paid to the concerned AABs.</p> <p>- Purpose: Basis in the issuance of the certification signed by the Commissioner of Internal Revenue on the number of electronic transactions processed by the AABs and validated as successfully uploaded to the BIR ITS-CBR for the payment of transaction fees under the Treasury Single Account (TSA) Framework</p>	RMO No. 25-2015 dated 07/22/2015	Every 10th day of the following month	Soft copy in Compact Disc (CD)	-DWSOD	CPMD	Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020
24	<p>Quarterly Summary Report on the Number of Over-the-Counter (OTC) Transactions Successfully Uploaded in CBR of BIR-ITS</p> <p>- Description: This is a quarterly generated report that contains the collection reports of AABs on OTC transactions that were successfully uploaded to the BIR ITS-CBR with corresponding details as to RDO Code, Bank Name, Bank Code, Collection Date, BCS No., Uploading Date, Amount of Collection, Number of Uploaded Transactions and the Amount of Transaction Fees to Be Paid to the concerned AABs.</p> <p>- Purpose: This is for reconciliation purposes for updating the number of OTC transactions processed by AABs that were successfully uploaded to the BIR ITS-CBR and will serve as the basis of the BTr in making adjustments to the transaction fees due the concerned AABs.</p>	RMO No. 25-2015 dated 07/22/2015	60 days after the end of each calendar quarter	Soft copy in Compact Disc (CD)	DWSOD	CPMD	Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020
25	<p>Quarterly Summary Report on the number of Electronic Transactions Successfully Uploaded in CBR of BIR-ITS</p> <p>- Description: This is a quarterly generated report that contains the collection reports of AABs on electronic transactions that were successfully uploaded to the BIR ITS-CBR with corresponding details as to RDO Code, Bank Name, Bank Code, Collection Date, BCS No., Uploading Date, Amount of Collection, Number of Uploaded Transactions and the Amount of Transaction Fees to Be Paid to the concerned AABs.</p> <p>- Purpose: This is for reconciliation purposes for updating the number of electronic transactions processed by AABs that were successfully uploaded to the BIR ITS-CBR and will serve as the basis of the BTr in making adjustments to the transaction fees due the concerned AABs.</p>	RMO No. 25-2015 dated 07/22/2015	60 days after the end of each calendar quarter	Soft copy in Compact Disc (CD)	DWSOD	CPMD	Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020

26	<p>a. Monthly Summary of Unuploaded Daily Batch Control Sheet b. Monthly Summary of Untransmitted Daily Batch Control Sheet</p> <p>- Description: Monthly report of daily collections that were either unuploaded or untransmitted - Purpose: Basis for the issuance of call-up letters/memoranda for RDOs to act on the unuploaded/untransmitted collection reports</p>	<p>•OM No. 24-2020 dated 03/18/2020 •OM No. 18-2020 dated 03/05/2020</p>	Monthly / 20th day of the following month	Soft copy thru email at cpmd@bir.gov.ph	Revenue Data Centers (RDCs)	CPMD	Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020
27	<p>Monthly Summary of Unuploaded/Rejected BCS Report</p> <p>- Description: Monthly report on BCS reports that were unuploaded/rejected - Purpose: Reference and means of validation of the report of RDCs regarding untransmitted/unuploaded BCS as well as basis for the issuance of call-up letters/memoranda for RDOs to take necessary action in uploading BCS reports</p>	Memorandum of ACIR, CS dated 03/02/2020 in relation to Annex "B" of OM No. 12-2020 dated 01/22/2020 prescribing the use of the RDC generated Monthly Collection Report	Monthly / On or before the 20th day of the following month	Soft copy thru email at cpmd@bir.gov.ph	DWSOD	CPMD	Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020
28	<p>Monthly BCS-A Retrieval Report</p> <p>- Description: This report contains the consolidated number and details of the BCS retrieved by the retrievers of the RDOs from the AABs that are under their jurisdiction. It also indicates the dates the retrieved BCS were uploaded to the ITS-CBR. - Purpose: Basis in measuring the KPI on BCS>Returns Retrieval Efficiency of the RDOs pursuant to RMO No. 5-2020.</p>	OM No. 2018-10-07 dated 10/03/2018	Monthly / Not later than 20th of the following month	Soft copy transmitted thru email at cpmd@bir.gov.ph	Revenue District Offices	CPMD	<p>•For retention (see Attachment "5") •Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020</p>
29	<p>Monthly BCS-A Received Report</p> <p>- Description: Reports the number and details of BCS received by the Document Processing Division from its RDOs - Purpose: a. To determine if all the BCS retrieved by the RDO from its AABs are being transmitted to the Document Processing Division for processing and encoding to the RPS-ITS b. Basis in measuring the KPI on BCS>Returns Retrieval Efficiency of the RDOs pursuant to RMO No. 5-2020</p>	OM No. 25-2020 dated March 6, 2020 OM No. 2018-10-07 dated 10/03/2018	Monthly / Not later than 20th of the following month	Soft copy transmitted thru email at cpmd@bir.gov.ph	Document Processing Division	CPMD	Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020
30	<p>Monthly Monitoring of Encoding of Collections and Resolution of Suspended and Uploaded Payments (For Collections by AABs)</p> <p>- Description: This reports the monitoring of the RDOs on the uploading of rejected and suspended BCS transmitted by AABs - Purpose: To monitor and evaluate the performance of the AABs in the accurate reporting of collections</p>	*Memorandum of ACIR-CS dated 08/04/2020 *Memorandum of DCIR-OG dated 05/19/2020	Monthly / 10th day of the following month	Soft copy thru email at cpmd@bir.gov.ph	RDO (Collection Section)	CPMD	<p>* New Report * See Attachment "6" for the format</p>
31	<p>Consolidated Summary Report of Collection Performance (BIR Form 1771A)</p> <p>- Shows the current and cumulative comparative collection figures with the corresponding collection performance in terms of the assigned goal and the previous year's collections</p>	*RMO No. 38-2020 dated 10/01/2020 •RMO No. 53-2019 dated 10/09/2019 •RMO No. 46-2019 dated 07/24/2019 *RMO No. 25 - 2014 dated 06/30/2014	Monthly / 23rd of the following month	Soft copy transmitted thru email	RDOs and Concerned Offices under the LTS	CPMD RCD-LTPMPD	<p>*Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020 *BIR Form 1771A is prepared and submitted by the RDOs and concerned Offices under the LTS to the RCD and Large Taxpayers Performance Monitoring and Programs Division (LTPMPD) respectively every 23rd of the following month for consolidation and submission to CPMD.</p>

32	<p>Consolidated Summary of Reasons for Drastic Changes in Collection and Impact on Collection Goal By Industry Type Performance By Taxpayer, By Industry and Tax Type (BIR Form 1771B)</p> <p>- Shows the ranking of taxpayers by industry and by tax type which contributed to the drastic changes in collection of internal revenue taxes for the current month and the cumulative period and at the same time indicating the corresponding specific reasons for the positive or negative impact over the goal and the previous year's collection performance with percentage variances.</p>	<p>*RMO No. 38-2020 dated 10/01/2020 •RMO No. 53-2019 dated 10/09/2019 •RMO No. 46-2019 dated 07/24/2019 *RMO No. 25 - 2014 dated 06/30/2014</p>	Monthly / 28th of the following month	Soft copy transmitted thru e-mail at cpmd@bir.gov.ph	RDOs and Concerned Offices under the LTS	CPMD RCD-LTPMPD	<p>With new format prescribed under RMO No. 38-2020. *BIR Form No. 1771B is prepared and submitted by RDOs and concerned Offices under the LTS to the RCD and Larfe Taxpayers Performance Monitoring and Programs Division (LTPMPD) respectively every 23rd day of the following month for consolidation and submission to CPMD.</p>
33	<p>Summary of Reasons for Drastic Changes in Collection and Impact on Collection Goal By Industry and By Tax Type (BIR Form 1771C)</p> <p>- Description: This is a consolidated report that contains the reasons attributable to the top industries that had a significant impact on the collection performance of the Revenue Region/LTS for the current month and the cumulative period by major tax type based on BIR Form No. 1771B submitted by the RDOs and concerned offices under the LTS.</p>	<p>*RMO No. 38-2020 dated 10/01/2020 •RMO No. 53-2019 dated 10/09/2019 •RMO No. 46-2019 dated 07/24/2019 *RMO No. 25 - 2014 dated 06/30/2014</p>	Monthly / 28th of the following month	Soft copy transmitted thru e-mail at cpmd@bir.gov.ph	Regional Collection Division and LTPMPD together with BIR Forms 1771A and 1771B	CPMD	<p>With new format prescribed under RMO No. 38-2020.</p>
34	<p>Narrative Report</p> <p>Description: This report explains in narrative form, the reasons for the monthly and cumulative increase/decrease in the collection of internal revenue taxes and the attainment/non-attainment of the assigned collection goal per tax type at the same time citing what industries contributed to the drastic change in BIR's collection performance . Purpose: Used as reference in the preparation of the Consolidated Report on Analysis of Drastic Changes in Collection Performance of the Bureau.</p>	<p>*RMO No. 38-2020 dated 10/01/2020 •RMO No. 53-2019 dated 10/09/2019 •RMO No. 46-2019 dated 07/24/2019 RMO No. 25 - 2014 dated 06/30/2014</p>	Monthly / 28th of the following month	Soft copy transmitted thru e-mail at cpmd@bir.gov.ph	Revenue Collection Division and LTPMPD	CPMD	<p>Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020.</p>
35	<p>Report on Macroeconomics Factors</p> <p>- Description: This report contains the data on national and regional economic environment sourced from the Philippine Statistics Authority (PSA) - Purpose: Data in the report is being used as input in the validation of the economic reasons/explanations on drastic changes in collection performance submitted by the RRs/LTS.</p>	<p>•RMO No. 53-2019 dated 10/09/2019 •RMO No. 46-2019 dated 07/24/2019 •RMO No. 25 - 2014 dated 06/30/2014</p>	<p>•Monthly / Within 35 days after the close of each month •Quarterly / Within 1 month from the receipt of the Quarterly Report from PSA •Annual / Within 1 month from the receipt of the Annual Report from PSA</p>	Soft copy transmitted thru e-mail at cpmd@bir.gov.ph	Research & Statistics Division	CPMD	<p>Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020</p>
36	<p>Comparative Internal Revenue Collections & Goals by Tax Type Per Government Financial Statements (GFS) for the Month and for the Cumulative Month With BIR Ops and Non-Ops</p> <p>-Description : This report contains the comparative collection data as well as the goal attainment and collection growth of each major tax type based on BIR Form 1209 reports submitted by the RDOs to the Research and Statistics Division duly reconciled with the BTr figures provided by the Revenue Accounting Division pursuant to RMO 17-2012. -Purpose: Reference in reflecting the excess/shortfall of collections against the assigned goal and the increase/decrease of the same versus the previous period needed in the preparation of the Consolidated Report on Analysis of Drastic Changes in Collection Performance of the Bureau.</p>	<p>•RMO No. 46-2019 •OM 16-2019 dated September 2019 issued by RSD/Planning and Management Service</p>	Monthly / 20th day of the following month	Soft copy thru email at cpmd@bir.gov.ph	Research & Statistics Division	CPMD	<p>Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020</p>

37	Monthly Report of Stop-filer Cases Created and Closed - Description: This is a monthly stop-filer cases report generated by the RDC which consists all stop-filer cases created, closed and which remain open/outstanding or unresolved as of a report month - Purpose: To be used as reference and information for the RDOs/concerned LT offices on their monthly efficiency in resolving open stop-filer cases covered by TAMP and non-TAMP	RMO No. 41-2011 dated October/10/2011	On or before the 3rd Friday of the stop filer generation month (generation date by the RDCs is every 2nd Saturday of the month)	Soft Copy thru email at cpmd@bir.gov.ph	Revenue District Offices	CPMD	Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020
38	Key Performance Indicator (KPI) on Stop-filer Cases Created and Closed for Cases Covered by TAMP & Non-TAMP Taxpayers - Description: This report contains the performance of all concerned offices in the handling and resolution of open stop-filer cases. - Purpose: To measure the efficiency of the RDOs/concerned LT Offices in the resolution of open stop-filer cases.	RMO No. 41-2011 dated 10/10/2011	Monthly / On or before the 20th of the following month	Soft Copy thru email at cpmd@bir.gov.ph	Data Warehousing and Systems Operations Division (DWSOD)	CPMD	Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020
39	Quarterly Report on Stop-Filer Cases of TAMP Taxpayers	OM 2018-01-09	Quarterly / On the 15th day following the end of each quarter	Soft Copy thru email at cpmd@bir.gov.ph	Revenue District Offices/LT-CED	CPMD	Submission in soft copy as prescribed under the memorandum of the ACIR, Collection Service dated June 2, 2020
40	Report on TRA Used/Cancelled/Lost (To monitor the distribution of blank TRA Forms to RR Administrative Division)	RMO No. 2-2007 dated March 19, 2007	Monthly	Hard and soft copies submitted through e-mail/postal mail/personal delivery	RR/RDO	Miscellaneous Operations Monitoring Division (MOMD)	Requirements to RR No. 15- Zamboanga City for RDO Nos. 95-Jolo, Sulu & 96-Bongao, Tawi-Tawi and PRC for succeeding request of blank TRA manual Forms
41	System Generated Report on TDMs issued per TDM Issuing Office (To monitor TCC utilization)		Monthly	Hard Copy-hand carried	DWSOD	MOMD	MOMD has no copy of the issuance and requested SDD to provide a copy.
42	Exception Report on Erroneous Entries committed by NGAs		Monthly	Hard and soft copies submitted through e-mail to the ff. (conrado.item@bir.gov.ph; elvina.deloria@bir.gov.ph and dana.mae.bernadette.padre@bir.gov.ph.) and personal delivery.	DWSOD	MOMD	
43	Report on Adjustments to Erroneous Entries Committed by NGA	RMO No. 30-2014	Monthly	Hard and soft copies submitted through e-mail to the ff. (conrado.item@bir.gov.ph; elvina.deloria@bir.gov.ph and dana.mae.bernadette.padre@bir.gov.ph.) and personal delivery.	RDO/LTS Offices to the Chief, MOMD together with the corresponding copies of the TRA Debit Memo within two(2) days from receipt of the said report from NODC/RDCs	MOMD	
44	Consolidated List of Taxpayers Under-remittance or Non-remittance on Expanded Withholding Taxes for Taxable Year 2016	Memoranda dated February 28, 2018 and March 20, 2018	On or before the 10th day of the following month	thru e-mail facility/Registered Mail/Personal Delivery (All reports must have soft copies)	RRs	MOMD	
45	List of Taxpayers for Inclusion/Deletion in the List of Top Withholding Agents (TWAs)	RMO No. 26-2018	Semestral basis, not later than every April 30 and Oct. 31 of each calendar year	thru e-mail facility/Registered Mail/Personal Delivery (All reports must have soft copies)	RDOs	MOMD	

46	Consolidated Comparative Collection Report on Creditable Withholding Tax	Operations Memorandum No. 2019-05-11	Quarterly	thru e-mail facility/Registered Mail/Personal Delivery (All reports must have soft copies)	RDO/RR	MOMD	
47	Progress Report on the Actions Undertaken by the RDO on the Report of the Un-Uploaded Annual/Quarterly/Monthly Alphasist(MAP) and Summary Alphasist of Withholding Taxes(SWAT) in the Data Warehouse TAMP and non-TAMP	Operations Memorandum No. 2016-06-09	Quarterly	thru e-mail facility/Registered Mail/Personal Delivery (All reports must have soft copies)	RDOs	MOMD	
48	Audit Findings by the Commission on Audit on the Withholding Tax Liabilities of Certain Local Government Units	Operations Memorandum No. 2015-06-02	Within thirty (30) days from the date of receipt of the memorandum	thru e-mail facility/Registered Mail/Personal Delivery (All reports must have soft copies)	RDOs	MOMD	
49	System Generated Report on Data Matching of Taxpayer's Returns	Unnumbered OM by DCIR Nestor Valeroso	Monthly	thru e-mail facility/Registered Mail/Personal Delivery (All reports must have soft copies)	RDOs	MOMD	
50	Monthly Trial Balance and Supporting Schedules(Collection Books)	RMO No. 52-89 and RMO 36-2016	Monthly - Every 5th day of the following month	Thru eNGAS facility/ eMail facility	Regional Finance Division (RFD)	Revenue Accounting Division (RAD)	
	<i>a) Trial Balance</i>						
	<i>b) Statement of Internal Revenue Collection</i>						
	<i>c) Statement of Remittance</i>						
	<i>d) Schedule of Undeposited Collections</i>						
51	Quarterly Trial Balance and Supporting Schedules (Collection Books)	RMO No. 52-89 and RMO 36-2016	Quarterly - Every 5th day after the end of each quarter	Thru eNGAS facility/ eMail facility	RFD	RAD	
	<i>a) Trial Balance</i>						
	<i>b) Statement of Internal Revenue Collection</i>						
	<i>c) Schedule of Other Receivables</i>						
	<i>d) Notes to Financial Statements-NG Books</i>						
	<i>e) Quarterly Report of Revenue and Other Receipts</i>						
	<i>f) Statement of Financial Performance</i>						
	<i>g) Statement of Financial Position</i>						
	<i>h) Statement of Changes in Net Assets/Equity</i>						
	<i>i) Statement of Cash Flows</i>						
	<i>j) Statement of Remittance</i>						
	<i>k) Schedule of Undeposited Collection</i>						
	<i>l) Aging of Forfeited Property/Assets (FPAs)</i>						
	<i>m) Schedule of Other Receivables (Aging)</i>						
52	Preliminary Trial Balance Pre-Closing and Supporting Schedules (Collection Books)	RMO No. 52-89 and RMO 36-2016	Annually - Not later than January 31 of the succeeding year	Thru eNGAS facility/ eMail facility	RFD	RAD	
	<i>a) Trial Balance</i>						
	<i>b) Statement of Internal Revenue Collection</i>						
	<i>c) Schedule of Other Receivables</i>						

	<i>d) Notes to Financial Statements-NG Book</i>						
	<i>e) Quarterly Report of Revenue and Other Receipts</i>						
	<i>f) Statement of Financial Performance</i>						
	<i>g) Statement of Financial Position</i>						
	<i>h) Statement of Changes in Net Assets/Equity</i>						
	<i>i) Statement of Cash Flows</i>						
	<i>j) Statement of Remittance</i>						
	<i>k) Schedule of Undeposited Collection</i>						
	<i>l) Aging of Forfeited Property/Assets (FPAs)</i>						
	<i>m) Schedule of Other Receivables (Aging)</i>						
53	Final Trial Balance Post-Closing and Supporting Schedules (Collection Books)	RMO No. 52-89 and RMO 36-2016	Annually - Not later than January 31 of the succeeding year	Thru eNGAS facility/ eMail facility	RFD	RAD	
	<i>a) Trial Balance</i>						
	<i>b) Statement of Internal Revenue Collection</i>						
	<i>c) Schedule of Other Receivables</i>						
	<i>d) Quarterly of Revenue and Other Receipts</i>						
	<i>e) Statement of Financial Position</i>						
	<i>f) Statement of Changes in Net Assets/Equity</i>						
	<i>g) Statement of Cash Flows</i>						
	<i>h) Statement of Remittance</i>						
	<i>i) Schedule of Undeposited Collections</i>						
	<i>j) Aging of Forfeited Property/Assets (FPAs)</i>						
	<i>k) Schedule of Other Receivables (Aging)</i>						
54	Report of Tax Credit Certificates (TCCs) Issued/Cancelled and Revalidated.	RMO No. 20-91, RMO No. 15-2006	Monthly - Every 15th day of the following month	Hard Copy Thru Courier	BIR Issuing Offices	RAD	For posting/recording in NG Books and monitoring of outstanding balances and expired Tax Credit Certificates (TCCs).
	<i>a) Monthly Report of TCCs Issued</i>						
	<i>b) Report of Lost/Incomplete/Cancelled/Damage Accountable Forms</i>						
	<i>c) List of Revalidated Tax Credit Certificates</i>						
55	Report of Tax Debit Memo (TDM) Issued/Cancelled and Revalidated.	RMO No. 20-91, RMO No. 15-2007	Monthly - Every 15th day of the following month	Hard Copy Thru Courier	BIR Issuing Offices	RAD	For posting/recording in NG Books and monitoring of TDM utilizations.
56	Monthly Statement of Report of Collections and Deposits (SRCD)	CIR Memo dated 10/04/2017 Collection Service Memo dated 10/07/2009 and RMO No. 26-2014	Monthly - Every 10th day of the following month (per RMO 26-2014 the submission is every 15th day of the following month)	eMail	RDO/ RFD	RAD	
	<i>a) Statement of Report of Collections and Deposits - RDO</i>						
	<i>b) Statement of Report of Collections and Deposits - RR</i>						

57	Collection Report per RDO	RMO No. 36-2016 Memo of DCIR Aspe dated 12/22/2009	Monthly	Soft Copy	DWSOD	RAD	
	<i>a) CBR Collection Report</i>						
	<i>b) Detailed Monthly Collection Report Based on Consolidated Report of Daily Collections (CRDC)</i>						
	<i>c) Tax Collections from LT Registered Taxpayers with Branches Registered in RDOs</i>						
	<i>d) Report on Excise Tax Collections from Non-LT Taxpayers</i>						
	<i>e) Report on Validated Collections for Booking in the NO and RO Collections Books Thru AABs.</i>						
58	Tax Refund	Memo of ACIR-CS dated 8/20/2010	Monthly	Hard Copy and thru eMail	Finance Service (Accounting Division)	RAD	
	<i>a) List of TCCs converted by the Taxpayer</i>						
	<i>b) List of other Tax Refunds paid in the National Office</i>						
59	Excise Tax Collections on Minerals, Mineral Products and Quarry Resources	Sec. 290 of the Local Government Code of 1991 DOF-DBM-DILG-DENR Joint Circular No. 2009-1 and RMO No. 75-2010	Monthly - 30 days after the close of each month	Hard Copy and thru eMail	LTS/RDO	RAD	
	<i>a) Summary Schedule of Deposits/Payments and Removals</i>						
	<i>b) Certification of Payments thru AABs</i>						
	<i>c) Certification of Payment thru Collection Officers</i>						
60	Value-Added Tax (VAT) Collection Report in Lieu of Franchise Tax	R.A. Nos. 7953 and 8407 DOF-DBM Joint Circular No. 2008-1	Monthly - last working day of the following month	Thru eMail	National Office Data Center (NODC)	RAD	
	<i>a) Schedule of VAT Distribution (Philippine Racing Club, Inc.)</i>						
	<i>b) Value Added Tax - Input (Manila Jockey Club, Inc.)</i>						
	<i>c) Value Added Tax-Output (Manila Jockey Club, Inc.)</i>						
	<i>d) Monthly VAT (2550M) Profile of Manila Jockey Club, Inc. and Phil. Racing Club, Inc. - from the year</i>						
61	5% Gross Income Earned (GIE) Collection Report for Cagayan Special Economic Zone	R.A. No. 7922 DBM/DOF Joint Circular NO. 2	Quarterly - Every 25th day after the end of each quarter	Hard Copy	RDO No. 13 - Tuguegarao, Cagayan	RAD	
62	Quarterly VAT Collections per Cities and Municipalities	RA No. 7643/RR 1-96/DBM-DOF-DILG JC No. 1-02/RMC 58-2012	Quarterly/Every 25th day after the end of each quarter	Hard Copy and thru e-mail	LTD and RDOs	RAD	
	<i>a) VAT Collection Report- LTS</i>						
	<i>b) Quarterly VAT Collection -RDOs</i>						
63	Certification of Various Special Shares:						
	a) 15% Allocable Share From Excise Tax Collections From Locally Manufactured Virginia-Type Cigarettes	R.A. No. 7171 RR No. 12-2008 MC 61A	Annually - On or before March 31 of the following year	Hard Copy Thru Courier	LTS	RAD	
	<i>a1) Certification</i>						
	<i>a2) Computation of Share</i>						

	b) 15% Allocable Share from the Incremental Revenue on Excise Tax Collection from Tobacco Products	R.A. No. 8240 RR No. 15-2008 DBM/BIR/NTA Joint Circular No. 2009-1	Annually - On or before March 31 of the following year	Hard Copy Thru Courier	LTS	RAD	
	<i>b1) Certification</i>						
	<i>b2) Computation of Share</i>						
	c) Incremental Revenue From Escise Tax Collection on Alcohol and Tobacco Products	R.A. No. 10351 DOF/BIR/DOH/DBM/DA Joint Circular No. 001- 2014	Annually - On or before March 31 of the following year	Hard Copy Thru Courier	LTS	RAD	
	<i>c1) Certification</i>						
	<i>c2) Computation of Incremental Revenue</i>						
	<i>c3) Breakdown of Tobacco and Alcohol Excise Tax Collections</i>						
	d) 50% Share from Actual Collections of Tobacco Inspection Fees	Sec. 12 of Act No. 2613, as amended/Sec. 146 of the NIRC Tax Reform Act of 1997	Annually - On or before March 31 of the following year	Hard Copy Thru Courier	LTS	RAD	
	e) Excise Tax Collections From Locally Manufactured Virginia-Type Cigarettes	R.A. No 4155	Annually - On or before March 31 of the following year	Hard Copy Thru Courier	LTS	RAD	
64	Certifications on Insurance Shares:						
	a) On the Premium Tax Collections From Large Taxpayers - Insurance Companies	Sec. 418 of P.D. No. 612, as amended and Sec. 286 of the NIRC	Monthly - last working day of the following month	Hard Copy Thru Courier	LTS	RAD	
	<i>a1) Certification</i>						
	<i>a2) Summary Report Of Premium Tax Collection</i>						
	b) On the Premium Tax Collections From Non-Large Insurance Companies	Sec. 418 of P.D. No. 612, as amended and Sec. 286 of the NIRC	Monthly - last working day of the following month	Hard Copy Thru Courier	RDO 34 - Paco, Pandacan, Sta. Ana, San Andres	RAD	
	<i>b1) Memorandum- Summary Report of Premium Taxes</i>						
	<i>b2) List of Collections</i>						
65	Certification on the Excise Tax Collection on Tobacco Products for the 1% Share of the BIR from Excise Tax Due on Removals of Locally Manufactured Virginia-Type Cigarettes	\	Monthly - last working day of the following month	Hard Copy Thru Courier	LTS	RAD	
66	Certifications on Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) Share :						
	a) On the Total Internal Revenue Tax Collections thru Tax Remittance Advice (TRA) under the BARMM	R.A. No. 11054	Monthly - Every 30th day of the following month	Hard Copy Thru Courier	LTS	RAD	
	b) On the Total Internal Revenue Tax Collections thru Authorized Agent Banks (AABs), Revenue Collection Officers (RCOs) and TRAs under the BARMM	R.A. No. 11054	Monthly - Every 30th day of the following month	Hard Copy Thru Courier	ORD/RFD/RDO within the BARMM area	RAD	
	<i>b1) List of Tax Collections thru AABs</i>						
	<i>b2) Summary of Tax Collections thru ROR</i>						
	<i>b3) Summary Tax Collections thru TRA</i>						