Bringing in Revenues
for Nation-Building

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

BAGONG PILIPINAS

APR 30 2026

REVENUE MEMORANDUM ORDER NO. 013-2026

SUBJECT : Amending the Provisions of Revenue Memorandum Order No. 36-2016 on the Policies and Procedures in the Reconciliation of Internal Revenue Collections

TO : All Internal Revenue Officials, Employees and Others Concerned

I. OBJECTIVES:

This Order is hereby issued to:

1. Prescribe the updated policies and procedures for reconciling collections thru Authorized Agent Banks (AABs) and Revenue Collection Officers (RCOs) to ensure accuracy and completeness of reported collection data;

2. Define the reporting requirements in order to facilitate the reconciliation process of internal revenue tax collections; and

3. Amend and update specific provisions of Revenue Memorandum Order (RMO) No. 36-2016 related to the procedures for reconciling collections thru AABs and RCOs and the generation of collection data.

II. POLICIES

1. The Revenue District Offices (RDOs) / Large Taxpayers (LT) Offices shall ensure that all Batch Control Sheets (BCS) are uploaded into the Internal Revenue Integrated System – Collection, Remittance and Reconciliation (IRIS-CRR). The Revenue Accounting Division (RAD) shall ensure that all Consolidated Report of Daily Collection (CRDC) transmitted by AABs are uploaded into these systems within five (5) days after collection.

2. The RDOs/LT Offices shall communicate, through written notice, with the concerned AAB branch and revenue office regarding BCS-CRDC discrepancies related to BCS on AAB Electronic Filing and Payment System (EFPS) and Over-the-Counter (OTC) collection within five (5) days from detection for immediate resolution. RAD shall communicate with the AAB Head Office (AAB-HO) and the concerned revenue office regarding BCS-CRDC discrepancies related to CRDCs within seven (7) days from detection.

3. The Taxpayer Service Systems Division (TSSD) and the Administrative System Division (ASD) shall issue a memorandum addressed to the concerned RDOs/LT Offices and RAD

detailing the status of actions taken to address and resolve the reported discrepancies within thirty (30) calendar days from receipt of the notice.

4. The Regional Finance Division (RFD) shall transmit to RAD the consolidated Monthly Statement of Report of Collections, Deposits and Outstanding Balances (MSRCD-OB) [Annex "J" of OM No. 2-2025] from RCD under their jurisdiction every twelfth (12^{th}) day of the following month.

5. The RAD shall prepare the reconciled Consolidated Report of Collection thru RCO based on the National Government Collection and Disbursement System (NGCDS) of the Bureau of the Treasury (BTr) and transmit it to the RDO, Regional Collection Division (RCD) and Regional Finance Division (RFD) for validation.

6. The RDOs shall prepare the necessary request for adjustments pertaining to RCO collections using the BTr Data Change Request (DCR) Form.

7. All concerned RDOs and LT Offices shall immediately prepare and transmit to RAD the Request for Retention/Reversion of Transfer In/Out Collections (Annex "I.1") and Request for Manual Transfer of Tax Collections (Annex "I.2"), together with the necessary supporting documents.

8. The RAD shall prepare and transmit to the concerned RDOs, LT Offices and RCD the Monthly Summary Report of Approved Request for Retention/ Reversion of Transfer In/Out Collections and Summary Report of Approved Request for Manual Transfer of Tax Collections (Annex "J") together with the memorandum signed by the Assistant Commissioner of Collection Service.

9. The RAD shall send thru email to the concerned RDOs, LT Offices, RCD and RFD the initial BTr/BIR-RAD Data and RDO 1209 Data Reconciliation Report (Annex "M") to facilitate the reconciliation of internal revenue taxes collected through various payment channels. The RDOs and LT Offices shall fill out the RDO BIR Form 12.09 portion.

   The RDO/LT Office shall subsequently analyze the discrepancies reflected in the reconciliation report and immediately amend the submitted RDO BIR Form No. 12.09 to the Research and Statistics Division for adjustments. The RDO/LT Office shall prepare the necessary request to RAD, together with supporting documents, for any adjustments for consideration in the BTr/BIR-RAD Data to be submitted within ten (10) days upon receipt of the initial Annex "M".

III. PROCEDURES

A. Reconciliation of Tax Payments Through AABs

The CRDC, as certified and submitted by the AAB-HO to the Bureau's National Office shall be reconciled with the collection data transmitted and uploaded in IRIS-CRR, including the BTr's BIR collection data.

A.1 Reconciliation of AAB certified CRDC and the uploaded collection data in IRIS-CRR

1. The RAD shall:

a. Receive from AAB-HOs the following report in portable document format (PDF) file:

   i. CRDC; and
   ii. List of Adjustments and/or Supplemental CRDC;

b. Monitor the daily transmittal by AAB-HOs of the electronic CRDCs (eCRDCs) in CSV file to ecrdc@bir.gov.ph, for collections through OTC and EFPS;

c. Generate the Daily Collection Report from the eBIRForms System for Online /ePayment Gateway Channel;

d. Ensure that transmitted CRDCs, including List of Adjustments and/or Supplemental CRDCs, are uploaded in the IRIS-CRR;

e. Reconcile the CRDC (PDF file) and the tax payment data per RDO/LT Office in eBIRForms System against the CRDC uploaded in the IRIS-CRR;

f. Coordinate and/or issue memorandum to concerned offices on any of the following identified discrepancies:

Issues/Discrepancies	Source	Office Concerned
1. Unuploaded CRDC in IRIS	ITS vs IRIS	ASD
2. Twice Uploaded CRDC	BCS vs CRDC	AAB
3. Erroneous reporting of Collection Dates/ Branch Code / RDO Codes	BCS vs CRDC	AAB
4. Unuploaded collection data in eBIRForms	eBIRForms vs CRDC (PDF file)	AAB and/or TSSD
5. Possible unremitted collections	eBIRForms vs CRDC (PDF file)	AAB and TSSD
6. Unuploaded CRDC/ Uploaded CRDC with discrepancy in IRIS	IRIS vs eBIRForms	TSSD and /or ASD
7. Erroneous reporting of Collection Dates	eBIRForms vs CRDC (PDF file)	AAB

g. Monitor the status of resolutions made by the concerned offices on the identified discrepancy/ies;

h. Reconcile the received weekly CSV file of the CRDC from the Systems Development Division (SDD) for collections through OTC and EFPS; and

i. Prepare the validated weekly Summary Report of AAB Collections Per Implementing Office (Annex "A") and transmit the same to the concerned RDO/LT Office, copy furnished RCD.

2. **The RDOs/LT Offices shall:**

a. Receive from RAD the weekly Summary Report of AAB Collections Per Implementing Office (Annex "A") and validate against the IRIS-CRR.

3. **The SDD shall:**

a. Transmit via email the weekly CSV file of the CRDC to RAD for collections through OTC and EFPS as basis for recording of collections in the National Government Collection Books;

b. Investigate issues and discrepancies;

c. Assist in the resolution of errors encountered in the eCRDC files, in coordination with the concerned AABs and RAD; and

d. Inform the RAD of the resolutions made on the issues and discrepancies.

4. **The TSSD shall:**

a. Upload all Online/ePayment Gateway collection reports transmitted daily by AAB-HO in eBIRForms System and the corresponding CRDC in IRIS-CRR;

b. Receive communications from RAD and/or RDOs/LT Offices relative to the identified discrepancies and issues on transmitted collection reports and CRDC;

c. Resolve all Online/ePayment Gateway tax collection issues and discrepancies relative to the uploading of collection reports in eBIRForms System up to IRIS-CRR; and

d. Inform the RAD and/or RDOs/LT Offices of the resolutions made on the issues and discrepancies.

5. **The ASD shall:**

   a. Receive from RAD communications on identified discrepancies (e.g., uploading of CRDC in IRIS) for resolution;

   b. Investigate identified discrepancies; and

   c. Inform the RAD and concerned office of the resolutions made on the issues and discrepancies.

A.2 Reconciliation of Batch Control Sheet (BCS) and CRDC

1. **The RAD shall:**

   a. Analyze the data reflected in the Reconcile Collection in IRIS-CRR to determine any possible unremitted collections;

   b. Prepare the BCS-CRDC Reconciliation Report (Annex "B.1");

   c. Notify the AAB-HO for any possible unremitted collections and erroneous reporting of collections based on the BCS-CRDC Reconciliation Report and other sources every twenty-fifth (25th) day of each month;

   d. Issue quarterly memoranda to the concerned RDOs / LT Offices regarding the cumulative possible unremitted collections and twice/multiple uploaded BCS together with the List of Discrepancies per BCS-CRDC Reconciliation (Annex "B.2") every thirtieth (30th) day of the month following the end of each quarter;

   e. Receive from RDOs / LT Offices the Validated Discrepancies Noted per BCS-CRDC Reconciliation (Annex "C") together with attached screenshots from IRIS-CRR showing the reconciled amount of BCS and CRDC as proof of resolution and basis for monitoring of balances; and

   f. Monitor the status of resolution of the identified issue/s and discrepancy/ies by the concerned offices.

2. **The RDOs/LT Offices shall:**

   a. Monitor the uploading of BCS in the IRIS-CRR;

   b. Receive the memorandum from RAD and List of Discrepancies per BCS-CRDC Reconciliation Report (Annex "B.2");

   c. Receive from RDC/NODC the Daily Uploaded Collection Report (Annex "D");

d. Access the IRIS-CRR/ Reconcile BCS-CRDC to identify the AAB Branch with discrepancy;

e. Ensure that the daily BCS and CRDC amount tallies by cross checking the balances with the following reports:

   i. For OTC, BCS Hardcopy Report versus Annex "D";

   ii. For eFPS, the generated eFPS intranet account report BCS collection versus Annex "D";

   iii. For Online/ePayment Gateway Channel, the daily collection report generated from eBIRForms versus Annex "D"; and

   iv. For letter request by AABs for modification/cancellation, the uploaded BCS report versus BCS hard copy and taxpayer's returns.

f. Coordinate with the following offices in writing or via email any identified discrepancy/ies or error/s for their appropriate actions, copy furnish the RCD:

   i. Forward to RAD if the identified discrepancy/ies or error/s are derived from the CRDC; and

   ii. Forward to the concerned AAB and/or Revenue Data Center (RDC)/National Office Data Center (NODC) if the identified discrepancy/ies or error/s originate from the BCS.

g. Prepare and submit to RAD the Validated Discrepancies per BCS-CRDC Reconciliation (Annex "C") together with attached screenshots from IRIS-CRR showing the reconciled amounts of BCS and CRDC as proof of action taken within ten (10) days from the receipt of the List of Discrepancies per BCS-CRDC Reconciliation Report from RAD;

h. Monitor the status of resolved identified discrepancy/ies or error/s; and

i. Prepare the Monthly Report on Validated Collections (Annex "I" of RMO No. 36-2016) reflecting the applicable account code in the Unified Accounts Code Structure (UACS) and submit the same to RAD, for recording of Large Taxpayers (LT) AAB collections in the National Office Collection Books (NOCB), and to RCD, for consolidation of the Monthly Report on Validated Collections from RDOs under their jurisdiction, every twelfth (12^{th}) day of the following month.

3. The RCD shall:

a. Receive from RDOs the Monthly Report on Validated Collections and check the completeness, accuracy and correctness of the said report including the proper UACs against all available collection data; and

b. Transmit Monthly Report on Validated Collections to RFD, together with applicable supporting documents, for recording of collections in the Regional Office -Collection Books every fourteenth (14^{th}) day of the following month.

4. The TSSD shall:

a. Receive communications relative to the identified discrepancies and issues on eFPS/eBIRForms BCS from RDC/NODC; and

b. Resolve all Online/ePayment Gateway tax collection issues and discrepancies relative to uploading of BCS in IRIS-CRR.

5. The RDC/NODC shall:

a. Generate and transmit the Daily Uploaded Collection Report (Annex "D") to RDOs, LT Offices and other concerned offices for validation;

b. Upload the daily BCS transmitted by all concerned AAB-HOs/branches in the IRIS-CRR;

c. Receive identified discrepancies and issues from RDOs/LT Offices for BCS; and

d. Assist in resolving all issues and discrepancies related to rejected / unuploaded BCS in IRIS-CRR. If the cause is identified as an integrity error, communicate the specific error to TSSD for eFPS/eBIRForms BCS, and coordinate to the concerned AAB and RDOs/LT Offices for OTC BCS.

A.3 Reconciliation of BTr Collection Data and BIR-CRDC data

1. The RAD shall:

a. Compare the monthly AAB collections indicated in the BTr - Journal Entry Vouchers (BTr-JEVs) against the CRDC as reconciled with the Bangko Sentral ng Pilipinas - List of Remittances (BSP-LORs) and communicate with the concerned AAB and BTr with regard to any identified discrepancy/ies for resolution.

B. Reconciliation of Collection Through RCOs Assigned in the RDO

1. **The RDO**

The RCOs shall:

a. Prepare the MSRCD-OB based on the Report on Collection and Deposits (BIR Form No. 12.31) and supporting documents (List of Deposited Collections, Deposit slips and Manual ROR); and

b. Submit to the Chief, Collection Section the MSRCD-OB every fifth (5th) day of the following month.

The Chief, Collection Section shall:

a. Receive from RCO/s the MSRCD-OB;

b. Check the accuracy and completeness of the MSRCD-OB based on the Report of Collection and Deposits;

c. Prepare and transmit to RCD the consolidated RDO MSRCD-OB every seventh (7th) day of the following month;

d. Receive from RAD the following:
   i. Consolidated Report of Collection per NGCDS (Annex "E")
   ii. Notice of Identified Discrepancy/ies;

e. Coordinate with RAD the identified discrepancy/ies for immediate resolution; and

f. Receive from RAD the amended Annex "E".

2. **The RCD shall:**

   a. Receive from RDOs the consolidated RDO MSRCD-OB with supporting documents;

   b. Prepare and transmit to RFD the consolidated Regional MSRCD-OB every tenth (10th) day of the following month; and

   c. Receive from RAD, the amended Annex "E" for updating of reported RCO collections.

3. **The RFD shall:**

   a. Receive from RCD the consolidated Regional MSRCD-OB with supporting documents;

   b. Validate against the recorded RCO collection based on BIR Form No. 12.31;

   c. Transmit to RAD the consolidated Regional MSRCD-OB every twelfth (12th) day of the following month; and

   d. Receive from RAD the amended Annex "E" for reconciliation and adjustment of recorded RCO collections.

4. **The RAD shall:**

   a. Receive the following reports:

Name of Report	Office
1. BTr National Collection Report - BIR	Land Bank of the Philippines (LBP)
2. Notice of Deposited National Collections	Development Bank of the Philippines (DBP)

3. BTr JEV and subsidiary ledgers (SLs) of BIR Collections	BTr
4. National Government Collection and Disbursement System - BIR Collections	BTr
5. Consolidated Regional MSRCD-OB	RFD

b. Prepare and transmit the following to the concerned RDOs, based on the above-mentioned reports, for validation:

i. Consolidated Report of Collection thru NGCDS (Annex "E")
ii. Notice of Identified Discrepancy/ies per RDO; and

c. Receive from RDOs the status of the resolution of the identified discrepancy/ies; and

d. Prepare and transmit to RDO, RCD and RFD the amended Annex "E" reflecting the validated adjustments.

C. Submission of Data Change Request (DCR) for Collection through RCOs

1. The RDO shall:

a. Prepare the DCR Form;

b. Submit to the local BTr the signed DCR with copy of the deposit slip/s; and

c. Submit to RAD the signed DCR Form duly received by the local BTr, together with the supporting documents.

5. The RAD shall:

a. Receive from concerned RDOs the following DCR supporting documents:

i. Scanned copy of the DCR Form duly received by the local BTr,
ii. Soft copy of DCR Form in excel format, and
iii. Scanned copy of the deposit slip.

b. Prepare the Consolidated DCRs from RDOs;

c. Transmit to BTr thru email the Consolidated DCRs with supporting documents for validation and adjustment if necessary; and

d. Update the Consolidated Report of Collections thru AGDB upon receipt of the BTr Journal Entry Voucher adjustment.

D. Procedures in the Reconciliation of Transfer In/Out of Collections

1. The RAD shall:

a. Generate the following collection reports in IRIS-CRR Batch Reports Module:

i. Monthly Report on Electronic Transfer In/Out Collections (Annex "F"); and

ii. Monthly Report on Excise Tax Collections from Non-LT Taxpayers (Annex "G");

b. Receive from Data Warehousing and Systems Operations Division (DWSOD) the Monthly Report on Tax Collections from Taxpayers Enlisted to/Delisted from LTS (Annex "H");

c. Validate the reports generated from IRIS-CRR and the Monthly Report on Tax Collections from Taxpayers Enlisted to/Delisted from LTS (Annex "H") received from DWSOD;

d. Transmit to the concerned RDOs, LT Offices and RCDs the validated reports within two (2) days upon receipt of complete collection data;

e. Prepare the JEV to recognize the validated reports of transfer in/out collections;

f. Transmit to the concerned RFD the scanned copy of the JEV and supporting documents;

g. Receive the Request for Retention/Reversion of Transfer In/Out Collections (Annex "I.1") and Request for Manual Transfer of Tax Collections (Annex "I.2") from RDOs and LT Offices;

h. Evaluate the merits of the recommendation/justifications on the request for manual transfer of collection by the RDO and LT Office in accordance with RMO No. 49-2004, Revenue Memorandum Circular (RMC) No. 56-2024 and RMC No. 133-2024;

i. Communicate to the concerned office the results of the evaluation;

j. Prepare the Monthly Summary Report of Approved Request for Retention/ Reversion of Transfer In/Out Collections and Summary Report of Approved Request for Manual Transfer of Tax Collections (Annex "J") together with the memorandum of the Assistant Commissioner of Collection Service relative to the approval of the requests;

k. Transmit to the concerned RDOs, LT Offices and RCD thru email the scanned memorandum and Annex "J";

l. Prepare the Monthly Summary Report of Approved Request for Retention/ Reversion of Transfer In/Out Collections (Annex "J.1") and Summary Report of Approved Request for Manual Transfer of Tax Collections (Annex "J.2") for recording in the NO/RO Collection Books;

m. Prepare the JEV to recognize adjustments based on the approved Transfer In/Out collections; and

n. Transmit to the concerned RFD the scanned copy of the JEV and supporting documents.

2. The RDOs/LT Offices shall:

a. Receive from RDC/NODC thru Network Attached Storage (NAS) the Monthly Report on RDO Gross Collection per Taxpayer based on Bank RDO (Annex "K");

b. Generate from IRIS - CRR the following reports:

   i. List of Auto Transferred Collections;
   ii. Monthly Consolidated Statistical Report of Revenue Collection (BIR Form No. 12.09) – Regular; and
   iii. Monthly Consolidated Statistical Report of Revenue Collection (BIR Form No. 12.09) - Update

c. Receive from RDC/NODC thru NAS the following tax information relative to the IRIS-CRR generated BIR Form No. 12.09:

   i. Collections for the month; and
   ii. Collections from previous months

d. Receive from RAD the following validated reports:

   i. RAD-Validated Monthly Report on Electronic Transfer In/Out Collections;
   ii. RAD-Validated Monthly Report on Tax Collections from Taxpayers Enlisted to/Delisted from LTS; and
   iii. RAD-Validated Monthly Report on Excise Tax Collections from Non-LT Taxpayers

e. Reconcile data from all reports received from RAD, RDC/NODC and the tax information generated from IRIS-CRR;

f. Prepare the Request for Retention/Reversion of Transfer In/Out Collections (Annex "I.1") and Request for Manual Transfer of Tax Collections (Annex "I.2");

g. Transmit immediately to RAD, copy furnish RCD and concerned RDOs, the Annex "I.1" and Annex "I.2", together with the necessary supporting documents, if there's any. Requests submitted on or before the tenth (10^{th}) day of the following month shall be included in the collection reporting period; and

h. Receive from RAD the Summary Report of Approved Request for Retention/ Reversion of Transfer In/Out Collections and Summary Report of Approved

Request for Manual Transfer of Tax Collections (Annex "J") together with the memorandum of the Assistant Commissioner of Collection Service relative to the approval of the requests.

3. **The RCD shall:**

   a. Receive from RAD the following monthly validated collection reports and adjustments:

      i. RAD-Validated Monthly Report on Electronic Transfer In/Out Collections;
      ii. RAD-Validated Monthly Report on Tax Collections from Taxpayers Enlisted to/Delisted from LTS; and
      iii. RAD-Validated Monthly Report on Excise Tax Collections from Non-LT Taxpayers

   b. Receive from RAD the Summary Report of Approved Request for Retention/ Reversion of Transfer In/Out Collections and Summary Report of Approved Request for Manual Transfer of Tax Collections (Annex "J") together with the memorandum of the Assistant Commissioner of Collection Service relative to the approval of the requests;

   c. Prepare and submit to RFD, within five (5) days, the following reports for the recording of collections in the Regional Office -Collection Books:

      i. Summary Report of Approved Transfer-In/Out from Out-of-District Tax Collections per UACS (Annex "L.1");
      ii. Summary Report of Approved Request for Retention of Transfer-Out/ Reversion of Transfer-In Tax Collections per UACS (Annex "L.2");
      iii. Summary Report of Approved Request for Manual Transfer of Tax Collections per UACS (Annex "L.3"); and

   d. Ensure that all approved requests for Manual Transfer of tax collections are reflected in the submitted BIR Form No. 12.09 report of the concerned RDOs. In case of discrepancy, the same shall be immediately returned to the concerned RDOs for the necessary amendment thereof.

4. **The RFD shall:**

   a. Receive thru email the electronic/scanned copy of the RAD-JEV on validated reports of transfer In/Out Collections and RAD-JEV on approved requests for manual transfer In/Out Collections, if any;

   b. Prepare the JEV to recognize adjustments based on the RAD-JEV on Transfer In/Out collection;

   c. Transmit to RAD the scanned copies of the RFD-JEV and supporting documents within two (2) days from the receipt of RAD-JEV;

d. Receive from RCD the following reports:

   i. Summary Report of Approved Transfer-In/Out from Out-of-District Tax Collections per UACS (Annex "L.1");
   ii. Summary Report of Approved Request for Retention of Transfer-Out/ Reversion of Transfer-In Tax Collections per UACS (Annex "L.2");
   iii. Summary Report of Approved Request for Manual Transfer of Tax Collections per UACS (Annex "L.3"); and

e. Prepare the necessary reclassification on the recorded collection to reflect the correct tax type or the UACS of the Bureau's tax collections.

5. The DWSOD shall:

a. Generate the Monthly Report on Tax Collections from Taxpayers Enlisted to/Delisted from LTS (Annex "H") every fifth (5^{th}) day of the following month; and

b. Transmit to RAD and RDC/NODC the above report immediately after generation.

6. The RDC/NODC shall:

a. Generate the following reports in IRIS-CRR every tenth (10^{th}) day of the following month:

   i. Collections for the month;
   ii. Collections from previous months; and
   iii. Monthly Report on RDO Gross Collection per Taxpayer based on Bank RDO (Annex "K"); and

b. Transmit immediately the above-mentioned reports and transmit immediately thru NAS to the concerned RDO for validation.

E. Reconciliation of BTr-RAD collection data and the Consolidated Monthly Statistical Report of Revenue Collection (BIR Form No. 12.09)

1. The RAD shall:

a. Initially prepare the BTr/BIR-RAD Data and RDO 1209 Data Reconciliation Report (Annex "M") by filling out the BTr/BIR-RAD column of the report;

b. Transmit to the concerned RDOs/LT Offices, RCD and RFDs the properly filled out Annex "M" including supporting details every twentieth (20^{th}) day of the following month;

c. Receive from the concerned RDOs/LT Offices the Request for Adjustments on any identified discrepancy/ies reflected in Annex "M";

d. Validate any discrepancy/ies identified and perform the necessary adjustments, if any;

e. Compare the collection data maintained by RAD-Collection Reports and Reconciliation Section with data reflected in the following reports:

   i. Monthly Statement of Internal Revenue Collection (SIRC) from RFDs;
   ii. BIR Form No. 12.09 submitted by the Research and Statistics Division (RSD); and
   iii. BTr Cash Operations Reports (COR); and

f. Communicate with the concerned RDOs/LT Offices, RCDs and RFDs any identified discrepancy/ies for resolution.

2. The RDOs/LT Offices shall:

a. Receive from RAD the BTr/BIR-RAD Data and RDO 1209 Data Reconciliation Report (Annex "M") reflecting the properly filled out column with supporting details;

b. Prepare Annex "M" by filling out the RDO BIR Form No. 12.09 column;

c. Reconcile the BTr/BIR-RAD data versus RDO BIR Form No. 12.09 data;

d. Prepare the amended RDO BIR Form No. 12.09 (Annex A of RMO No. 57-2022) based on the adjustments need to be undertaken by RDO as reflected in Annex "M";

e. Transmit immediately to RSD and RCD the amended BIR Form No. 12.09;

f. Prepare the necessary request for adjustments needed to be considered in the BTr/BIR-RAD data as indicated in Annex "M"; and

g. Transmit the request for adjustments, together with the supporting documents, and the Final BTr/BIR-RAD Data and RDO 1209 Data Reconciliation Report (Annex "M") within ten (10) days upon receipt of the initial Annex "M" to RAD, copy furnished RCD.

3. The RCD shall:

a. Receive from RAD the BTr/BIR-RAD Data and RDO 1209 Data Reconciliation Report (Annex "M") including supporting details;

b. Receive from concerned RDO the Request for Adjustments;

c. Receive from concerned RDO the validated Annex "M" and amended BIR Form No. 12.09; and

d. Ensure that all revenue tax collections recorded by RFD are reconciled with collections as indicated in the submitted BIR Form No. 12.09 report of the concerned RDOs. In case of discrepancy, coordinate with the RFD and the concerned RDO the necessary resolution thereof.

IV. REPEALING CLAUSE

This Order repeals all existing issuances that are inconsistent herewith.

V. EFFECTIVITY

This order shall take effect immediately.

[redacted]

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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