

**REVENUE MEMORANDUM ORDER No. 46-98** issued June 3, 1998 amends RMO No. 73-94 by revising the format and procedures in the preparation of the "Report on Drastic Changes in Collection Performance" (BIR Form No. 1771). The Revenue District Officer (RDO) shall accomplish the revised BIR Form No. 1771 on a monthly basis and shall submit it not later than the tenth working day of each month to the Regional Director. The Regional Director, in turn, shall prepare the regional analysis of the drastic change in collection of his/her region based on BIR Form No. 1771 submitted by the RDOs, and shall submit the said report to the Statistics Division not later than the 15th working day of each month.