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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



MAR 12 2026

REVENUE MEMORANDUM ORDER NO. 008-2026

SUBJECT : Amending Revenue Memorandum Order No. 37-2023 on the Guidelines and Procedures in the Processing of Customer Satisfaction Survey for Frontline Services under Client Support Service

TO : All Concerned Internal Revenue Officials and Personnel

I. BACKGROUND

The responsibility for retrieving and processing of Customer Satisfaction Survey Forms on Frontline Services under the Client Support Service in all Revenue District Offices (RDOs) is currently assigned to the Client Support Unit (CSU) Heads of the Revenue Regions.

However, considering the volume of frontline transactions in the RDOs, the monthly processing of said survey forms by the CSU Heads has proven to be very difficult.

In view of this, and to ensure a more efficient and timely handling of survey forms and results, the processing of Customer Satisfaction Survey Forms for Frontline Services shall henceforth be delegated to the Client Support Section (CSS) Chief of each district office.

II. OBJECTIVES

This Order is being issued to:

1. Prescribe the revised guidelines and procedures in the processing of Customer Satisfaction Survey Forms for Frontline Services under the Client Support Service;
2. Attain timeliness in the submission of the Customer Satisfaction Survey Results to the consolidating offices; and
3. Establish the roles and responsibilities of the Client Support Section Chief, Client Support Unit Heads, and other offices involved in the processing of Customer Satisfaction Survey Forms for Frontline Services under the Client Support Service.

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III. POLICIES AND GUIDELINES

1. To get feedback from taxpayers on the quality of service(s) rendered by the Revenue District Offices (RDOs), the Customer Satisfaction Survey Form (Annex A) shall be used, which is available both in manual and online (Microsoft Forms) versions.
2. BIR frontliners/officers shall encourage taxpayers to answer the online survey form either by directing them to use the e-Lounge or by asking them to scan the Quick Response (QR) Code found in the counter using their smart phones. Manual survey forms shall still be provided in the counter in cases where taxpayer opted to use such. **The attending frontliner shall indicate or check on the Survey form the specific service being availed by the client** before giving the manual survey form to the taxpayer. This shall ensure that the taxpayers' answers to the survey questions are properly linked to the specific frontline service availed of.
3. The following offices shall be responsible for the retrieval and processing of manual survey forms for frontline services under the Client Support Service **on or before the 5th day of the following month:**

RDO/LT Division	Responsible Person	To Be Submitted To
Client Support Section of the Revenue District Offices (RDOs)	Client Support Section Chief of the RDO	Concerned Regional Office thru the Client Support Unit (CSU) Head
LT Division No. 123- Cebu City	Registration Section Chief of LTD-Cebu, LTD-Davao LT Assistance Division (LTAD) and Excise LT Regulatory Division (ELTRD)	LT Performance Monitoring and Programs Division (LTPMPD)
LT Division No. 127 – Davao City		
LT Assistance Division (LTAD) and Excise LT Regulatory Division (ELTRD)		

The results of the online survey extracted/downloaded by the Taxpayer Service Programs and Monitoring Division (TSPMD) via MS Forms shall be emailed to RDOs/LT Divisions/CSU Heads/LTPMPD Chief for consolidation with the manual survey result.

4. The following reports shall be prepared by the offices specified below, for submission to TSPMD not later than the indicated deadline:

Report	Responsible Office	Deadline
Matrix of Actions Taken/To Be Taken (Annex B)	RDOs/LT Divisions/LTAD/ELTRD	On or before the 5th day following the month of retrieval
Working Paper on the Results of the Customer Satisfaction Survey under Client Support Service (Annex C)	Client Support Section (CSS) Chief/ Registration Section (RS) Chief and concerned Regional Office thru the CSU Head/LT Performance Monitoring and Programs Division (LTPMPD)	CSS Chief/RS Chief to CSU Head/ LTPMD: On or before the 5 th day of the following month
Summary Report on the Results of Customer Satisfaction Survey (Annex D)		CSU Head/LTPMD to TSPMD: On or before the 10 th day of the following month
Summary of Feedback (Annex E)		

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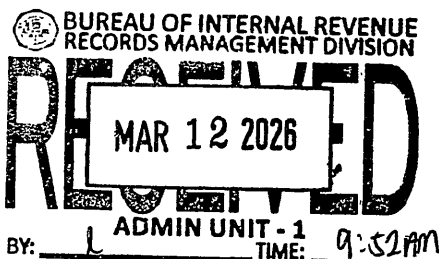
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5. The Revenue District Offices shall keep the survey forms and the corresponding reports, for validation purposes.
6. The Client Support Service (CSS), through the TSPMD, may conduct unannounced validation of survey results in the Regional/District Offices to ensure strict implementation of the provisions under this Order.

IV. PROCEDURES

A. The CSS Chief/RS Chief of the Revenue District Offices (RDOs)/LT Divisions/LTAD/ELTRD shall:

1. Provide a dedicated Personal Computer (PC) in the eLounge containing the link to the Online Survey Form, and assign a personnel at the eLounge to guide the taxpayers in accomplishing the Online Survey Form;
2. Provide a QR Code at each counter in the Taxpayer Service Area as additional option for taxpayers to access the Online Survey Form;
3. Ensure the availability of manual survey form in case the taxpayer opted to use such or if the Online Survey Form is unavailable;
4. Retrieve the manual survey forms for frontline services under Client Support Service on or before the 5th day of the following month and receive the results of the online survey from the TSPMD through CSU Head/LTPMPD Chief every 8th, 16th, 23rd days and the day after the end of each month;
5. Process the survey results as follows:
 - a. Use the **Working Paper** on the Results of the Customer Satisfaction Survey (Annex C) in the processing of both manual and online survey forms;
 - b. Summarize the survey results using the following pro-forma reports, to wit:
 - b.1 **Annex D - Summary Report on the Results of Customer Satisfaction Survey**
 - b.2 **Annex E - Summary of Feedback**
6. Analyze and discuss the survey results with concerned employees to come up with preventive/corrective actions to address the issues/concerns;
7. Submit the applicable Summary Reports and Working Papers (Annexes C, D and E), in *soft copies*, to the CSU Head/LTPMPD **on or before the 5th day of the following month;**



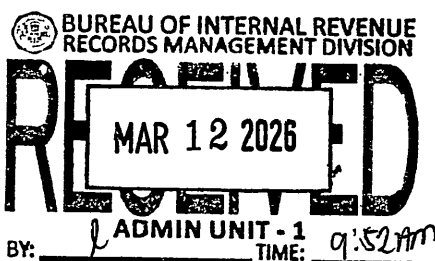
8. Submit the Matrix of Actions Taken/To Be Taken (Annex B) to the Client Support Service, through TSPMD, **every 5th day following the month of retrieval of the survey forms.**
9. Maintain a record/file of the survey results, for reference.

B. The Client Support Unit (CSU) Head/Large Taxpayer Performance Monitoring and Programs Division (LTPMPD) Chief shall:

1. Ensure that the Revenue District Offices (RDOs)/Large Taxpayer (LT) Divisions are using the 2-page Customer Satisfaction Survey Form, which shall be printed back-to-back;
2. Receive and Consolidate the Summary Reports and Working Papers for Frontline Services under Client Support Service (Annexes C, D and E) prepared and submitted (in soft copies) by the CSS Chiefs/RS Chiefs under the Revenue Region/LT Division, **on or before the 5th day of the following month;** and
3. Submit the soft copies of the **Consolidated Summary Reports** (Annexes C, D and E) of the concerned RDOs/Divisions to the Client Support Service (thru TSPMD) **on or before the 10th day of the following month** copy furnished the RDOs/CSS Chiefs/RS Chiefs/Assistant Commissioner of the Large Taxpayers Service.

C. The Taxpayer Service Programs and Monitoring Division (TSPMD) shall:

1. Provide the link and QR code of the Online Survey Forms to the CSU Heads of each Revenue Region/LT Performance Monitoring and Programs Division (LTPMPD);
2. Send the results of the online survey through email to the CSU Head/LTPMPD Chief on the 8th, 16th, 23rd days and the day after the end of each month;
3. Receive the Consolidated Summary Reports and Working Papers (soft copy) from the CSU Head/LTPMPD Chief and the Matrix of Actions Taken/To Be Taken (soft copies) from the RDOs, for consolidation and analysis;
4. Receive the issues/concerns raised by the Regional/District Offices/Large Taxpayers Service (LTS) Offices that requires policy direction and undertake necessary actions to address/resolve them;
5. Submit the consolidated survey results to the Research and Statistics Division on a monthly basis, in accordance with existing issuances; and
6. Conduct unannounced validation of survey results at the Regional/District Offices/LTS Offices to ensure full compliance with the provisions of this Order.



V. REPEALING CLAUSE

The provisions of RMO No. 44-2020, RMO No. 16-2021, RMO No. 5-2023, RMO No. 37-2023 and all revenue issuances and/or portion/s thereof inconsistent herewith are hereby repealed, amended and/or modified accordingly.

VI. EFFECTIVITY

This Order takes effect beginning January 2026.




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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