

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

May 26, 2009

REVENUE MEMORANDUM ORDER NO. 22-2009

**TO : Assistant Commissioner / Head Revenue Executive Assistants,
Large Taxpayers Service (ACIR/HREAs-LTS)
Regional Directors
Revenue District Officers
Other Internal Revenue Officers Concerned**

**SUBJECT : Further Amending Revenue Memorandum Order No. 68 - 94,
as Amended by RMO No. 24 – 2007 on the Preparation
and Consolidation of BIR Form No. 1770 – Monthly Summary of
Tax Returns Filed**

I. OBJECTIVES

1. To further improve the reporting and monitoring of tax returns filed in the implementing offices (Revenue District Offices and concerned divisions under the Large Taxpayers Service (LTS)).
2. To designate specific office/unit in the preparation of **BIR Form No. 1770 – Comparative Monthly Summary of Tax Returns Filed.**
3. To modify the report format of BIR Form No. 1770.

II. PROCEDURES

1. The Data Processing Section in the Revenue District Offices/concerned divisions in LTS shall:
 - a. Prepare BIR Form No. 1770 in triplicate copies.
 - b. Submit the original copy duly signed by **Revenue District Officer/Division Chief** to the Assistant Commissioner, Policy and Planning Service, Attention: Chief, Statistics Division, **not later than the 15th day of the following month**, copy furnished the Regional Director/ Assistant Commissioner, Large Taxpayers Service. The duplicate copy shall be retained as file.

- c. Submit thru email to the Chief, Statistics Division on or before deadline stated in II.1.b the report that matches with the hard copy duly signed by the Revenue District Officer/Division Chief.
2. The Statistics Division shall:
 - a. Require/monitor timely submission of **BIR Form No. 1770** from the RDO/Division Chief.
 - b. Prepare a consolidated report on tax returns filed (monthly and cumulative) on or before the last working day of each month.
 - c. Submit to the Deputy Commissioner-Operations Group, through the Assistant Commissioner, Policy and Planning Service, the status of compliance on a monthly basis before the end of each month.
3. The report format of **BIR Form No. 1770** is hereby modified as follows:
 - a. Additional columns for the number of returns filed in previous year.
 - b. Columns for the increase/(decrease) in the number of returns filed were provided.
 - c. Columns for the percentage increase/(decrease) in the number of returns filed were required.

See Annex A.

III. REPEALING CLAUSE

All other issuances and/or portions thereof inconsistent herewith are hereby repealed, modified or amended accordingly.

IV. EFFECTIVITY

This Order shall apply to tax returns received starting April, 2009. For the months of January to March, 2009, all concerned offices are required to submit revised reports in accordance with the revised form on or before June 15, 2009.

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue