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

November 10, 2010

REVENUE MEMORANDUM ORDER NO. 84-2010

Subject : **Distribution of Revenue Official Receipts (BIR Form No. 25.24)**

To : **All Internal Revenue Officials, Employees and Others Concerned**

I. OBJECTIVES

In order to maximize the utilization of Revenue Official Receipts (ROR) (BIR Form No. 25.24) as one of the sources of collection reports, and for proper validation and monitoring of collection figures by all concerned offices, the revised distribution list of the copies of the duly issued RORs is hereby prescribed.

II. DISTRIBUTION OF COPIES OF THE ROR

Copies of the duly issued ROR shall be distributed as follows:

Original	White copy	Taxpayer copy
Duplicate	Red copy	Collection Section - RDO copy
Triplicate	Blue copy	Finance Division copy
Quadruplicate	Green copy	COA copy
Quintuplicate	Orange copy	RCO copy

The triplicate copy to be forwarded to the Finance Division shall be attached to RCO's Monthly Collection Report (Form 12.31) for validation purposes and as a source document for the recording of revenue collections in the Regional Books of Accounts.

III. REPEALING CLAUSE

This Revenue Memorandum Order supersedes all existing issuances and portions thereof inconsistent herewith.

IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

J-