REVENUE MEMORANDUM ORDER NO. 39-2004 issued on September 6, 2004 prescribes the policies and procedures for the escalation and resolution of queries/issues raised at the BIR Contact Center (BIRCC) and other BIR frontline offices.

The BIRCC and other frontline offices of the BIR (i.e. Taxpayer Information and Education Division, Large Taxpayers Assistance Division I and II, Taxpayers Service Section in RDOs, etc.) shall provide the information requirements of taxpayers and other external stakeholders concerning taxation and other BIR related information.

Internal issues which are technical in nature and involving resource requirements shall be handled by the Help Desk in the National Office and in the Revenue Data Centers following the procedures specified in the Help Desk Handbook.

Both the BIRCC/frontline offices and the Help Desks shall exhaust all available means to provide immediate response to the queries/issues raised by the Bureau’s internal and external stakeholders. If immediate response cannot be provided due to certain valid reasons, such queries/issues shall be escalated to the appropriate office in the BIR for resolution. The referral of queries/issues for escalation shall be done in writing using the prescribed Query/Issue Endorsement Sheet.

Written response/resolution to the escalated queries/issues shall be provided by the concerned BIR office to the office of origin within the period prescribed in the Service Legal Agreement specified in the Order.

In the case of issues raised at the Help Desks, the provisions on the prescribed Response Time and the escalation procedures specified in the Help Desk Handbook shall be followed by the Help Desks personnel.

Upon receipt of the written response, the BIRCC/concerned BIR office shall immediately contact the person who raised the query/issue and communicate the resolution by telephone (for Simple queries/issues only) and by fax machine or e-mail or postal system (for Simple, Moderate and Complex queries/issues), whichever is convenient to the BIR customer.

To maintain a repository of resolved queries/issues, a copy of the written response/resolution shall be furnished to the BIRCC by other BIR frontline offices. The BIRCC, on the other hand, shall log these resolutions in its Case Monitoring System and use the same as reference in responding to inquiries/issues raised by internal and external stakeholders.