REVENUE MEMORANDUM ORDER NO. 43-2004 issued on October 12, 2004 modifies the following BIR Forms:

- **BIR Form 1253 – General Control Ledger** – This form is a master control device which shows the aging of accounts and summary of receivables.

- **BIR Form 1245 – Monthly List of Transfer-In Accounts** – This form shows the list of tax dockets of taxpayers who had transferred into their jurisdiction of responsibility. The transfer is effective upon the receipt of the tax docket of the taxpayer.

- **BIR Form 1246 – Monthly List of Transfer-Out Accounts** – This form shows the list of those accounts previously included in the debit entries of the BIR Form 1253 and whose tax dockets were actually transferred out to another district or region by virtue of the Transfer-Out Transmittal Form as required under RMO No. 2-79 shall be credited in this form. A Special Control Book for transfer-out cases should be maintained in the office.

- **BIR Form 1247 – Monthly List of Accounts Cancelled by ATCA** – This form shows the list of those accounts previously included in the debit entries of the BIR Form 1253, the total amount due as shown in this form shall be credited also in BIR Form 1253.

- **BIR Form 1248 – Monthly List of Accounts Paid** – The total amount due (not the total amount actually paid) as shown at the bottom of the monthly report under this form shall be credited. Only accounts previously included in the debit entries of the BIR Form 1253 shall be credited when paid. Where there was no previous debit entry, there shall be no credit entries to close the accounts.

The following officers shall be responsible for the submission of the abovementioned reports:

1. Chief, Collection Unit – for Revenue District Offices
2. Chief, Collection Division – for Revenue Regions
3. Chief, Collection Enforcement Division, National Office
4. Chief, Large Taxpayers – Collection Enforcement Division/Large Taxpayers District Office – for Large Taxpayers Service