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

September 22, 2020

REVENUE MEMORANDUM CIRCULAR NO. 102-2020

SUBJECT : **Prescribing the Revised Format for the Notice of Discrepancy Pursuant to Revenue Regulations No. 22-2020**

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

This Circular is issued to prescribe the revised format for the Notice of Discrepancy (Annex "A") to afford taxpayers with an opportunity to present and explain their side on the discrepancies found as a result of the audit/investigation of their tax liabilities.

All concerned are hereby enjoined to give this Circular a wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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