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

February 12, 2020

REVENUE MEMORANDUM CIRCULAR NO. 15-2020

SUBJECT : Prescribing the Manner on How Concerned Taxpayers Shall Be Informed of the Procedures in Responding to the Issuance of Deficiency Tax Assessments

TO : All Internal Revenue Officials, Employees and Others Concerned

In order to inform the taxpayer on the proper procedures in responding to deficiency tax assessment arising from the conduct of audit/investigation, a printed guideline as provided in Annex "A" hereof shall be furnished to the taxpayer during the Discussion of Discrepancy.

The Revenue Officer assigned to the case shall prepare three (3) copies of Annex "A" to be distributed as follows:

Original	-	Taxpayer's copy
Duplicate	-	To be attached to the docket of the case
Triplicate	-	Office's file copy

To acknowledge receipt, the taxpayer or his authorized representative shall be required to print his name and affix his signature on the space provided.

All internal revenue officials, employees and others concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

This Circular shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECEIVED
FEB 27 2020
10:30 am
RECORDS MGT. DIVISION

BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION
RECEIVED