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

February 08, 2007

**REVENUE MEMORANDUM CIRCULAR No. 18-2007**

SUBJECT : Disposed old blank Tax Credit Certificate (BIR Form No. 2310 and 2320) and Tax Debit Memo (BIR Form No. 2311 and 2321)

TO : All Internal Revenue Officials, Employees and Others Concerned

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Notice is hereby given of the following old blank Tax Credit Certificate (BIR Form No. 2310 and 2320) and Tax Debit Memo (BIR Form No. 2311 and 2321) that were disposed of in accordance with Revenue Memorandum Order No. 15-2006 dated July 17, 2006, to wit:

| BIR FORM | INCLUSIVE SERIAL NUMBER | QUANTITY SET | QUANTITY PAD |
|---|---|---|---|
| BIR Form No. **2310** Tax Credit Certificate | TCC97000001876-TCC97000001900 | 25 | |
| | TCC97000000459-TCC97000000500 | 42 | |
| | TCC97000000501-TCC97000000700 | | 4 |
| | TCC97000000151-TCC97000000450 | | 6 |
| | TCC97000000902-TCC97000000950 | 49 | |
| | TCC97000000705-TCC97000000750 | 46 | |
| | TCC97000000806-TCC97000000850 | 45 | |
| | TCC200200003159-TCC200200003200 | 42 | |
| | TCC200200003113-TCC200200003150 | 38 | |
| | TCC200200002677-TCC200200002700 | 24 | |
| | TCC200200002410-TCC200200002450 | 41 | |
| | TCC200200002801-TCC200200003050 | | 5 |
| | TCC200200002052-TCC200200002100 | 49 | |
| | TCC200200002101-TCC200200002150 | | 1 |
| BIR Form No. **2320** Tax Credit Certificate | 011401-011500 | | 2 |
| | 011119-011150 | 32 | |

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|---|---|---|---|
| | 011259-011300 | 42 | |
| | 011222-011250 | 29 | |
| | 011752-011800 | 49 | |
| | 011301-011400 | | 2 |
| | 011801-012100 | | 6 |
| | 020164-020200 | 37 | |
| | 020201-021650 | | 29 |
| | 002801-002850 | | 1 |
| | 003001-003050 | | 1 |
| | 003051-003097 | 47 | |
| | 003101-003800 | | 14 |
| | 015101-015600 | | 10 |
| | 015601-015642 | 42 | |
| | 015643 (missing original copy) | 1 | |
| | 015644-015650 | 7 | |
| | 015651-017600 | | 39 |
| | 008701-008850 | | 3 |
| | 008951-009400 | | 9 |
| | 012541-012550 | 10 | |
| | 014101-014350 | | 5 |
| | 014407-014450 | 44 | |
| | 014451-014550 | | 2 |
| | 014556-014600 | 45 | |
| | 021957-022000 | 44 | |
| | 022009-022050 | 42 | |
| | 022051-022200 | | 3 |
| | 022201-022950 | | 15 |
| | 019751 | 1 | |
| | 019753-019800 | 48 | |
| | 019801-019900 | | 2 |
| | 006551-006650 | | 2 |
| | 006708-006750 | 43 | |

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|---|---|---|---|
| | 006751-007150 | | 8 |
| | 007251-007400 | | 3 |
| | 007403-007450 | 48 | |
| | 007451-007550 | | 2 |
| | 007151-007250 | | 2 |
| | 008225-008250 | 26 | |
| | 008251-008300 | | 1 |
| | 008301-008349 | 49 | |
| | 008350 (missing original copy) | 1 | |
| | 008351-008400 | | 1 |
| | 009853-009900 | 48 | |
| | 019156-019200 | 45 | |
| | 019201-019400 | | 4 |
| | 020160-020163 | 4 | |
| | 009901-011000 | | 22 |
| | 009522-009550 | 29 | |
| | 009551-009750 | | 4 |
| | 008560-008600 | 41 | |
| | 008601-008650 | | 1 |
| | 024602-024650 | 49 | |
| | 006353-006400 | 48 | |
| | 006403-006450 | 48 | |
| | 012551-012800 | | 5 |
| | 013251-013500 | | 5 |
| | 017601-018600 | | 20 |
| | 012814-012831 | 18 | |
| | 012832(missing triplicate copy) | 1 | |
| | 012833-012850 | 18 | |
| | 011514-011550 | 37 | |
| | 011551(missing original copy) | 1 | |
| | 011552-011600 | 49 | |

| | | | |
|---|---|---|---|
| | 011601-011750 | | 3 |
| | 019666-019700 | 35 | |
| | 019701-019750 | | 1 |
| | 009752-009800 | 49 | |
| | 024453-024500 | 48 | |
| | 021655-021700 | 46 | |
| | 008153-008200 | 48 | |
| | 012101-012500 | | 8 |
| BIR Form No. **2311** Tax Debit Memo | TDM200500002439-TDM200500002450 | 12 | |
| | TDM200400001130-TDM200400001150 | 21 | |
| | TDM200400000403-TDM200400000450 | 48 | |
| | TDM200400000451-TDM200400000600 | | 3 |
| | TDM200400000047-TDM200400000050 | 4 | |
| | TDM200400000051-TDM200400000200 | | 3 |
| | TDM200300001451-TDM200300001500 | | 1 |
| | TDM200500000518-TDM200500000550 | 33 | |
| | TDM97000003701-TDM97000003800 | | 2 |
| | TDM200300000353-TDM200300000400 | 48 | |
| | TDM200300000401-TDM200300000500 | | 2 |
| | TDM97000001040-TDM97000001050 | 11 | |
| | TDM97000001051-TDM97000001100 | | 1 |
| | TDM97000000477-TDM97000000500 | 24 | |
| | TDM97000000501-TDM97000000700 | | 4 |
| | TDM200500000476-TDM200500000500 | 25 | |
| | TDM97000000151-TDM97000000450 | | 6 |
| BIR Form No. **2321** Tax Debit Memo | 020451-021350 | | 18 |
| | 016258-016300 | 43 | |
| | 026601-026750 | | 3 |
| | 026564-026600 | 37 | |
| | 030803-030850 | 48 | |

| | | | |
|---|---|---|---|
| | 030851-031300 | | 9 |
| | 013504-013550 | 47 | |
| | 013551-013600 | | 1 |
| | 019201-020250 | | 21 |
| | 018958-019000 | 43 | |
| | 019001-019200 | | 4 |
| | 014701-014725 | 25 | |
| | 014726 (missing quadruplicate copy) | 1 | |
| | 014727-014750 | 24 | |
| | 022101-023600 | | 30 |
| | 025501-025900 | | 8 |
| | 026512-026550 | 39 | |
| | 013025-013050 | 26 | |
| | 013101-013500 | | 8 |
| | 013601-014000 | | 8 |

The above listed accountable forms have been cancelled and all official transactions involving the use thereof are therefore considered as INVALID.

Internal Revenue Officials, employees and others concerned are requested to take the necessary measures to prevent the improper or fraudulent disposition or use of the same.

(Original Signed)
**VIRGINIA L. TRINIDAD**
Deputy Commissioner
Resource Management Group

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