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

April 27, 2012

REVENUE MEMORANDUM CIRCULAR NO. 25-2012

SUBJECT : Authorizing the Use of BIR Form Nos. 2302-MCA (Tax Subsidy Availment Certificate) and 2326-MCA (Tax Subsidy Debit Memo) Pursuant to Revenue Regulations (RR) No. 12-2010

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to prescribe BIR Accountable Forms relative to the implementation of Revenue Regulations (RR) No. 12-2010 (Regulations Providing for the Policies, Guidelines and Procedures in the Implementation of the Tax Subsidy to be Granted by the Fiscal Incentives Review Board to the Millennium Challenge Account-Philippines for the Philippine Compact Project), to wit:

BIR Accountable Form No.	Form Name
2302-MCA	Tax Subsidy Availment Certificate
2326-MCA	Tax Subsidy Debit Memo

The abovementioned BIR Accountable Forms shall be accomplished in four (4) copies and distributed as follows:

BIR Form No. 2302-MCA - Tax Subsidy Availment Certificate

Original	-	MCA-Philippines
Duplicate	-	Vendor
Triplicate	-	Revenue Accounting Division (RAD)
Quadruplicate	-	Large Taxpayers Regular Audit Division (LTRAD) 3

BIR Form No. 2326-MCA - Tax Subsidy Debit Memo

Original	-	Vendor
Duplicate	-	MCA-Philippines
Triplicate	-	Revenue Accounting Division (RAD)
Quadruplicate	-	Large Taxpayers Regular Audit Division (LTRAD) 3

The printing and distribution of the BIR Accountable Forms mentioned above shall be the responsibility of the Large Taxpayers Service.

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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