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

May 3, 2017

REVENUE MEMORANDUM CIRCULAR NO. 36-2017

SUBJECT : Authorizing the Use of BIR Form Nos. 2342, 2343, 0427 and 0428 Pursuant to Revenue Memorandum Order (RMO) No. 3-2017

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 Memorandum Order (RMO) No. 3-2017 (Amending Further the Prescribed Format for the Certificate of Availment/Approval and Notice of Denial Relative to the Application for Compromise Settlement and/or Abatement of Penalties Pursuant to Section 204 of the Tax Code, as Amended), to wit:

BIR Accountable Form No.	Form Name
2342	Certificate of Availment - Compromise Settlement (Annex "A")
2343	Certificate of Availment - Abatement of Penalties (Annex "B")
0427	Notice of Denial - Application for Compromise Settlement (Annex "C")
0428	Notice of Denial - Application for Abatement of Penalties (Annex "D")

The abovementioned BIR Accountable Forms shall be accomplished in three (3) copies and to be distributed as follows:

Original	-	Taxpayer's Copy
Duplicate	-	Copy for the Issuing Office
Triplicate	-	To be Attached to the Docket of the Case

Printing of the BIR Accountable Forms mentioned above shall be the responsibility of the Accountable Forms Division. The authorized requisitioning offices shall be the following:

BIR Accountable Form No.	Requisitioning Offices
2343	Office of the Assistant Commissioner - Collection Service Office of the Assistant Commissioner - Large Taxpayers Service
2342	Office of the Assistant Commissioner - Collection Service
0427	Office of the Assistant Commissioner - Large Taxpayers Service
0428	Office of the Regional Director

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

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
4:48 P.M.
MAY 03 2017
RECEIVED

CAESAR R. DULAY
Commissioner of Internal Revenue

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