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

July 07, 2009

**REVENUE MEMORANDUM CIRCULAR NO. 38-2009**

**SUBJECT** : Disposed old blank Tax Credit Certificate (BIR Form No. 2320)

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

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Notice is hereby given of the disposal of the following seventy-four (74) sets of old blank Tax Credit Certificate (BIR Form No. 2320) in accordance with Revenue Memorandum Order No. 15-2006 dated July 17, 2006:

**008877-008950**

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

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

(Original Signed)
**CELIA C. KING**
Deputy Commissioner
Resource Management Group