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

BUREAU OF INTERNAL REVENUE
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APR 27 2022
11:00 Am
RECORDS MGT. DIVISION

March 7, 2022

REVENUE MEMORANDUM ORDER NO. 23-2022

SUBJECT : **Prescribing the Standard Format in the Numbering of Deficiency Tax Assessments Notices Pursuant to Revenue Regulations (RR) No. 12-99, As Amended and Revenue Memorandum Circular (RMC) No. 3-2022**

TO : **All Internal Revenue Officers and Others Concerned**

I. OBJECTIVES

To prescribe a standard format in the numbering of Preliminary Assessment Notice (PAN), Formal Letter of Demand (FLD)/Final Assessment Notice (FAN) and Final Decision on Disputed Assessment (FDDA), herein referred to as Assessment Notices.

II. GUIDELINES

1. The assessment notices for deficiency basic tax, surcharge and interest (Part I) prescribed in RR No. 12-99, as amended and assessment notices for compromise penalties (Part II) prescribed in Revenue Memorandum Circular No. 3-2022 along with the Details of Discrepancies (DOD) attached thereto shall be issued in triplicate to be distributed as follows:

Original	-	Taxpayer's copy,
Duplicate	-	To be attached to the docket of the case, and
Triplicate	-	File copy of the approving office.

2. The PAN shall be numbered based on a uniform system containing 43 characters using the following format:

P	-	000000000000	-	000000-000-0000-000000	-	00000
		LA Serial No.		Audit Case No.		Sequence No.

Illustration: *Assuming for the year 2021, the first PAN that was issued by the Assessment Division (AD) of RR No. 8A – Makati City was pursuant to eLA No. 201900054321 with LOA No./Case ID No. AUDT05-047-2021-123456 issued by RDO No. 47 – East Makati covering taxable year 2019. It shall be numbered as follows:*

P	-	201900054321	-	AUDT05-047-2021-123456	-	00001

The sequence number shall be reset to start again from "00001" at the beginning of each year. Thus, the first PAN to be issued by the AD in the year 2022 shall be numbered as "P-000000000000-000000-000-0000-000000-**00001**".

3. The FLD/FAN shall likewise use the same combination from the originating PAN. However, "P" shall be replaced with "F" to distinguish it from the PAN.

   a. For FLD, the following format shall be used:

F	-	000000000000	-	000000-000-0000-000000	-	00000
		LA Serial No.		Audit Case No.		Sequence No.

   Illustration: *Assuming the PAN No. "201900054321-AUDT05-047-2021-123456-00001" was not paid in whole or in part, the unpaid portion of the deficiency tax assessment per issued PAN shall be reflected in the FLD/FAN. It shall be numbered as follows:*

F	-	201900054321	-	AUDT05-047-2021-123456	-	00001

   b. For FAN which is documented in the Final Assessment Notice (BIR Form No. 0401), it shall include the code corresponding to the tax type being assessed. Hereunder is the format to be used:

F	-	00	000000000000	-	000000-000-0000-000000	-	00000
		Tax Type Code	LA Serial No.		Audit Case No.		Sequence No.

   Illustration: *Assuming that the unpaid portion covers the deficiency income tax and value-added tax, the FAN for each tax type shall be numbered as follows:*

F	-	IT	201900054321	-	AUDT05-047-2021-123456	-	00001
F	-	VT	201900054321	-	AUDT05-047-2021-123456	-	00001

   It shall be reiterated that the combination *"201900054321-AUDT05-047-2021-123456-00001"* from the originating PAN is retained. Furthermore, a corresponding FAN shall be issued for every tax type.

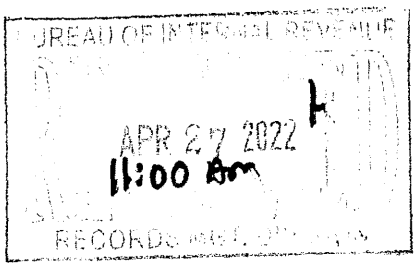
4. The same combination from the originating PAN shall be used in numbering the FDDA except that **"P"** shall be replaced with **"D"** following the format below:

D	-	000000000000	-	000000-000-0000-000000	-	00000
		LA Serial No.		Audit Case No.		Sequence No.

   All decisions on protest to the FLD/FAN, whether the taxpayer's protest is accepted or denied partially or wholly, shall be communicated to the taxpayer through the issuance of a FDDA together with the FAN bearing the amended deficiency tax assessment. However, to effect the issuance of the FDDA/FAN, the protested FAN shall first be cancelled.

   Illustration: *Assuming that the above issued FLD/FAN was disputed in whole or in part, and the protest is denied, in whole or in part, the previous FAN shall first be cancelled before issuing the amended FAN together with a FDDA which shall be numbered as follows:*

D	-	201900054321	-	AUDT05-047-2021-123456	-	00001



Whenever a replacement electronic Letter of Authority (eLA) is issued due to reassignment of the case to another Revenue Officer/Group Supervisor, as prescribed under existing revenue issuances, the applicable letter of demand/assessment notice shall now bear the recent LA Serial Number and Audit Case Number.

III. REPEALING CLAUSE

All other issuances inconsistent herewith are hereby modified or repealed accordingly.

IV. EFFECTIVITY

This order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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By:
MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-in-Charge

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