REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION
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June 23, 2016

REVENUE MEMORANDUM ORDER NO. 34-2016

SUBJECT : Amending the Prescribed Format for the Notice of Denial that Shall Be Prepared by Concerned Regional Offices Relative to Applications for Compromise Settlement and/or Abatement of Penalties

TO : All Internal Revenue Officers and Others Concerned

Pursuant to the provisions of Revenue Memorandum Order (RMO) No. 4-2016, when the recommendation of the concerned Regional Evaluation Board (REB) and Large Taxpayers Service sub Technical Working Committee/Evaluation Board (LTS-sub-TWC/EB) is to deny or disapprove the taxpayers's application for compromise settlement or abatement of penalties, a Notice of Denial shall already be prepared by the concerned REB / LTS-sub-TWC/EB for the signature of the Commissioner. However, certain errors have been noted in the earlier prescribed format; thus, an amended proforma Notice of Denial (Annex "A") is hereby prescribed for the purpose.

This Order takes effect immediately.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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