REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
DEC 16 2022
8:55am MIN-1
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November 28, 2022

REVENUE MEMORANDUM ORDER NO. 96-2022

SUBJECT : **Amending Certain Provisions of Revenue Memorandum Order No. 23-2022, Prescribing the Standard Format in the Numbering of Deficiency Tax Assessment Notices Pursuant to Revenue Regulations No. 12-99, As Amended and Revenue Memorandum Circular No. 3-2022**

TO : **All Revenue Officials/Officers and Others Concerned**

Revenue Memorandum Order (RMO) No. 23-2022 was issued to standardize the numbering format of deficiency tax assessment notices, which include the Preliminary Assessment Notice (PAN), Formal Letter of Demand/Final Assessment Notice (FLD/FAN) and the Final Decision on Disputed Assessment (FDDA).

Item No. II.4 of the above RMO, is hereby amended to delete the quoted provision hereunder:

> *"xxx... 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."*

Thus, the issuance of FDDA shall no longer be accompanied by an amended FAN and the manner of issuance of FDDA pursuant to Revenue Regulations No. 12-99, as amended, shall be maintained.

Moreover, the hyphen character "-" in the numbering scheme prescribed thereat, separating the Correspondence Type Code (e.g., "P" for PAN), LA Serial Number, Audit Case Number, and Sequence Number shall be replaced with the vertical bar symbol "|". The LA Serial Number shall now include the alpha characters "eLA", as shown below:

P	eLA000000000000	000000-0000-0000-000000	00000
Correspondence Type Code	LA Serial Number	Audit Case Number	Sequence Number

Effective January 1, 2023, where the Sequence Number shall reset to start again at "00001", the assignment of this number to a specific assessment notice shall

now be based on the count of the correspondence type issued per issuing office. This means that the sequence number in the PAN issued for Case A might be different from the sequence number to be assigned in the succeeding assessment notices such as FLD/FAN or FDDA, if such case reaches this level.

Offices which are already using the Internal Revenue Integrated System – Case Management System-Audit (IRIS-CMS-A) module may still use the generated correspondences in the said system and send the same "as is" to concerned taxpayer or edit the document reference number reflected therein to indicate the prescribed numbering scheme.

However, for cases which were created in the Electronic Letter of Authority System (eLAMS), the prescribed numbering scheme must be applied considering that the generation of correspondence is outside of the said system.

Any assessment notice issued which reference number is not in accordance with the prescribed numbering scheme shall not render the issued tax assessment notice invalid for as long as the basic requisites such as the factual and legal basis, and details of tax assessments have been indicated.

This Order shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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