

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

August 8, 2012

**REVENUE MEMORANDUM CIRCULAR No. 46-2012**

**SUBJECT** : Misprinted original copy from one (1) unissued set of BIR form No. 0402 –  
Authority to Cancel Assessment

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

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Notice is hereby given of the cancellation of one (1) unissued set of BIR Form No. 0402 – Authority to Cancel Assessment (ATCA) bearing the hereunder serial number due to a misprint in its original copy, to wit:

**ACA200900025001**

The abovementioned printing error was reported by Ms. Donnalyn R. Morata, Revenue Officer I, Administrative Division, Revenue Region No. 10, Legazpi City. Accordingly, all official transactions involving the use of said form is considered as INVALID.

Internal Revenue officials, employees and others concerned are requested to take the necessary measures to prevent the improper or fraudulent disposition or use of the aforementioned misprinted ATCA.

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