



Bringing In Revenues  
for Nation-Building

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



October 30, 2025

**REVENUE MEMORANDUM CIRCULAR No. 104-2025**

**SUBJECT :** Lost Two (2) Sets of Unused/Unissued BIR Form No. 0535 – Taxpayer Information Sheet

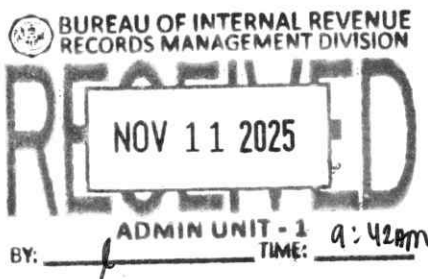
**TO :** All Internal Revenue Officials, Employees and Others Concerned

Notice is hereby given of the loss of two (2) sets of unused/unissued BIR Form No. 0535 – Taxpayer Information Sheet, bearing the following serial numbers:

**TIS202000240156 – TIS202000240157**

The abovementioned forms were reported as lost by Ms. Merle L. Suguitan, Revenue Officer II, Revenue District Office No. 1, Revenue Region No. 1, Ilocos Region, and have consequently been cancelled. All official transactions involving the use of said forms are therefore considered as INVALID.

Internal Revenue officials, employees and others concerned are requested to promptly notify this Office in the event that the aforesaid forms are found and to take the necessary measures to prevent the improper or fraudulent disposition or use of the same.



**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

O-4