



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

APR 11 2014

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April 1, 2014

REVENUE MEMORANDUM CIRCULAR No. 21-2014

**SUBJECT :** Missing Duplicate Copies from Two (2) Unused Sets of BIR Form No. 2310 – Tax Credit Certificate

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

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Notice is hereby given of the missing duplicate copies from two (2) unused sets of BIR Form No. 2310 – Tax Credit Certificate (TCC) with the following serial numbers:

**TCC200600004921  
TCC200600004922**

The abovementioned copies were reported as missing by Ms. Florita D. Daco, Revenue Officer I, VAT Credit Audit Division. Consequently, the entire TCC sets bearing the said serial numbers are cancelled. All official transactions involving the use thereof are 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.

*Celia C. King*  
**CELIA C. KING**  
Deputy Commissioner  
Resource Management Group  
14-11-0509-4