

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Agham Road, Diliman Quezon City

September 19, 2006

REVENUE MEMORANDUM CIRCULAR No. 60-2006

SUBJECT : Acceptance of Fake Tax Debit Memos (TDMs)

TO : All Internal Revenue Officials, Employees and Others Concerned

This Revenue Memorandum Circular is issued in order to prevent the proliferation of unscrupulous taxpayers who use fake Tax Debit Memos (TDMs) in the payment of their tax liability.

To ensure that the TDMs received by Revenue District Offices and/or Authorized Agent Banks from taxpayers are authentic, all authorized officials are hereby directed to take the necessary steps:

1. Verify that the TDMs accepted were issued only by authorized BIR Offices pursuant to Revenue Memorandum Circular No. 51-2004 dated April 12, 2004 namely:
 - **The Revenue District Offices (RDOs) of Revenue Region (RR) No. 8-Makati**
 - for their respective taxpayers;
 - **The LTDO's of Makati and Cebu**
 - for their respective taxpayers;
 - **The Large Taxpayer-Collection Enforcement Division**
 - for LTAIDI & LTAIDII taxpayers; and
 - **Collection Programs Division (CPD)**
 - for all other RDO's & Regional Offices outside those mentioned above;
2. Accept only original copy of TDM duly signed by authorized official of the issuing offices;
3. No photocopy of TDM should be accepted; and
4. Any erasure shall invalidate the acceptance of the TDM.

All internal revenue officials and employees are enjoined to give this Circular as wide publicity as possible.

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue