

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

February 08, 2007

**REVENUE MEMORANDUM CIRCULAR No. 18-2007**

**SUBJECT :** Disposed old blank Tax Credit Certificate (BIR Form No. 2310 and 2320) and Tax Debit Memo (BIR Form No. 2311 and 2321)

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

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Notice is hereby given of the following old blank Tax Credit Certificate (BIR Form No. 2310 and 2320) and Tax Debit Memo (BIR Form No. 2311 and 2321) that were disposed of in accordance with Revenue Memorandum Order No. 15-2006 dated July 17, 2006, to wit:

BIR FORM	INCLUSIVE SERIAL NUMBER	QUANTITY	
		SET	PAD
BIR Form No. <b>2310</b> Tax Credit Certificate	TCC97000001876-TCC97000001900	25	
	TCC97000000459-TCC97000000500	42	
	TCC97000000501-TCC97000000700		4
	TCC97000000151-TCC97000000450		6
	TCC97000000902-TCC97000000950	49	
	TCC97000000705-TCC97000000750	46	
	TCC97000000806-TCC97000000850	45	
	TCC200200003159-TCC200200003200	42	
	TCC200200003113-TCC200200003150	38	
	TCC200200002677-TCC200200002700	24	
	TCC200200002410-TCC200200002450	41	
	TCC200200002801-TCC200200003050		5
	TCC200200002052-TCC200200002100	49	
	TCC200200002101-TCC200200002150		1
	011401-011500		2
BIR Form No. <b>2320</b> Tax Credit Certificate	011119-011150	32	

	011259-011300	42	
	011222-011250	29	
	011752-011800	49	
	011301-011400		2
	011801-012100		6
	020164-020200	37	
	020201-021650		29
	002801-002850		1
	003001-003050		1
	003051-003097	47	
	003101-003800		14
	015101-015600		10
	015601-015642	42	
	015643 (missing original copy)	1	
	015644-015650	7	
	015651-017600		39
	008701-008850		3
	008951-009400		9
	012541-012550	10	
	014101-014350		5
	014407-014450	44	
	014451-014550		2
	014556-014600	45	
	021957-022000	44	
	022009-022050	42	
	022051-022200		3
	022201-022950		15
	019751	1	
	019753-019800	48	
	019801-019900		2
	006551-006650		2
	006708-006750	43	

	006751-007150		8
	007251-007400		3
	007403-007450	48	
	007451-007550		2
	007151-007250		2
	008225-008250	26	
	008251-008300		1
	008301-008349	49	
	008350 (missing original copy)	1	
	008351-008400		1
	009853-009900	48	
	019156-019200	45	
	019201-019400		4
	020160-020163	4	
	009901-011000		22
	009522-009550	29	
	009551-009750		4
	008560-008600	41	
	008601-008650		1
	024602-024650	49	
	006353-006400	48	
	006403-006450	48	
	012551-012800		5
	013251-013500		5
	017601-018600		20
	012814-012831	18	
	012832(missing triplicate copy)	1	
	012833-012850	18	
	011514-011550	37	
	011551(missing original copy)	1	
	011552-011600	49	

	011601-011750		3
	019666-019700	35	
	019701-019750		1
	009752-009800	49	
	024453-024500	48	
	021655-021700	46	
	008153-008200	48	
	012101-012500		8
<b>BIR Form No. 2311</b> Tax Debit Memo	TDM200500002439-TDM200500002450	12	
	TDM200400001130-TDM200400001150	21	
	TDM200400000403-TDM200400000450	48	
	TDM200400000451-TDM200400000600		3
	TDM200400000047-TDM200400000050	4	
	TDM200400000051-TDM200400000200		3
	TDM200300001451-TDM200300001500		1
	TDM200500000518-TDM200500000550	33	
	TDM97000003701-TDM97000003800		2
	TDM200300000353-TDM200300000400	48	
	TDM200300000401-TDM200300000500		2
	TDM97000001040-TDM97000001050	11	
	TDM97000001051-TDM97000001100		1
	TDM97000000477-TDM97000000500	24	
	TDM97000000501-TDM97000000700		4
	TDM200500000476-TDM200500000500	25	
	TDM97000000151-TDM97000000450		6
<b>BIR Form No. 2321</b> Tax Debit Memo	020451-021350		18
	016258-016300	43	
	026601-026750		3
	026564-026600	37	
	030803-030850	48	

	030851-031300		9
	013504-013550	47	
	013551-013600		1
	019201-020250		21
	018958-019000	43	
	019001-019200		4
	014701-014725	25	
	014726 (missing quadruplicate copy)	1	
	014727-014750	24	
	022101-023600		30
	025501-025900		8
	026512-026550	39	
	013025-013050	26	
	013101-013500		8
	013601-014000		8

The above listed accountable forms have been cancelled and all official transactions involving the use thereof are therefore 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 same.

(Original Signed)  
**VIRGINIA L. TRINIDAD**  
Deputy Commissioner  
Resource Management Group

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