



Bringing In Revenues
for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



ANNEX A

REVENUE DELEGATION AUTHORITY ORDER NO. 077-2025

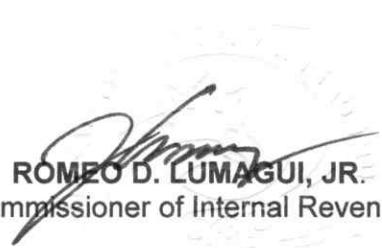
In view of the approved leave of **Ms. CORAZON R. BALINAS**, Regional Director, Revenue Region No. 2 – Cordillera Administrative Region from November 27 – December 2, 2025, and in order not to disrupt the operation of Revenue Region No. 2 – Cordillera Administrative Region, as the exigencies of the service so require, the following documents shall be signed by **Atty. JINKY JOAR D. FIANZA**, Chief, Assessment Division, Revenue Region No. 2 – Cordillera Administrative Region:

1. Mission Order
2. Preliminary Assessment Notice (PAN)
3. Final Assessment Notice (FAN) / Formal Letter of Demand (FLD)
4. Final Decision on Disputed Assessment (FDAA)
5. All kinds of Refund (approval of reports and/or claims)
6. Subpoena Duces Tecum
7. Certificate of Tax Exemption of Cooperatives
8. Referral Letter for Criminal Complaints
9. Lifting of Warrants and Notices
10. Signing of Warrant of Distraint and Levy
11. Signing of Writ of Garnishment
12. Purchase Order / Job Order for Procurement / Bid Documents
13. Regional Revenue Special Orders (RRSOs)

Atty. JINKY JOAR D. FIANZA is also authorized to perform other act/s as are or may be necessary and indispensable in the speedy collection of internal revenue taxes.

This Order shall take effect on November 27, 2025 and shall be automatically revoked upon the return of **Regional Director Corazon R. Balinas** for official duty.




ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

