



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
*Revenue Region No. 16*  
*Cagayan de Oro City*



September 28, 2025

**REVENUE DELEGATION AUTHORITY ORDER NO. 060-2025**

In view of the mandatory retirement of **AYNIE E. MANDAJOYAN-DIZON**, **Regional Director (RD), Revenue Region No. 16 – Cagayan de Oro City** effective September 27, 2025, and in order not to disrupt the operations of Revenue Region No. 16, Cagayan de Oro City, as the exigencies of the service so require, **HELEN T. ABELLANOSA**, **Assistant Regional Director, RR No. 16**, shall sign the following documents until a new Regional Director is designated:

1. Letter of Authority;
2. Mission Order;
3. Preliminary Assessment Notice (PAN);
4. Final Assessment Notice (FAN) / Formal Letter of Demand (FLD);
5. Final Decision on Disputed Assessment (FDDA);
6. Letter of Termination;
7. All kinds of Refund (approval of reports and/or claims);
8. Subpoena Duces Tecum;
9. Certificate of Tax Exemption of Cooperatives;
10. Referral Letter for Criminal Complaints;
11. Signing of Warrant of Dstraint and Levy;
12. Signing of Writ of Garnishment;
13. Designated user of eLams / IRIS Access;
14. Notice of Levy on Real Property;
15. Lifting of Warrants and Notices (NTL, NOL, NOE);
16. Tax Clearance other than for bidding purposes;
17. Authority to Cancel Assessment (ATCA);
18. Purchase Order/Job Order for Procurement/ Bid Documents;
19. Notice of Tax Liens; and
20. Other documents being issued and signed by the Regional Director in the ordinary course of operations of the Revenue Region.



ARD Abellanos 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 September 28, 2025 and shall be automatically revoked upon the designation of a new Regional Director.



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