

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

Quezon City

November 10, 2006

**REVENUE MEMORANDUM CIRCULAR No. 71-2006**

**SUBJECT :** Missing quadruplicate copy from one (1) set of an unused BIR Form No. 2320- Tax Credit Certificate (Revised April, 1988)

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

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Notice is hereby given of the missing quadruplicate copy from one (1) set of an unused BIR Form No. 2320 - Tax Credit Certificate (Revised April, 1988) with the hereunder stated serial number, to wit:

**004750**

The abovementioned copy was reported missing by Ms. Fe A. Peña, Administrative Officer, Revenue District Office No. 49, Revenue Region-08, Makati City. Consequently, the entire TCC set bearing the said serial number is hereby cancelled. All official transactions involving the use of said form is therefore considered as INVALID.

Internal Revenue Officials, employees and others concerned are requested to promptly notify this Office in the event that the aforesaid form is found and 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