



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

May 3, 2017

REVENUE MEMORANDUM CIRCULAR NO. 36-2017

SUBJECT : Authorizing the Use of BIR Form Nos. 2342, 2343, 0427 and 0428 Pursuant to Revenue Memorandum Order (RMO) No. 3-2017

TO : All Internal Revenue Officials, Employees and Others Concerned

This circular is issued to prescribe BIR Accountable Forms relative to the implementation of Revenue Memorandum Order (RMO) No. 3-2017 (Amending Further the Prescribed Format for the Certificate of Availment/Approval and Notice of Denial Relative to the Application for Compromise Settlement and/or Abatement of Penalties Pursuant to Section 204 of the Tax Code, as Amended), to wit:

<u>BIR Accountable Form No.</u>	<u>Form Name</u>
2342	Certificate of Availment - Compromise Settlement (Annex "A")
2343	Certificate of Availment - Abatement of Penalties (Annex "B")
0427	Notice of Denial - Application for Compromise Settlement (Annex "C")
0428	Notice of Denial - Application for Abatement of Penalties (Annex "D")

The abovementioned BIR Accountable Forms shall be accomplished in three (3) copies and to be distributed as follows:

- | | |
|------------|--------------------------------------------|
| Original | - Taxpayer's Copy |
| Duplicate | - Copy for the Issuing Office |
| TriPLICATE | - To be Attached to the Docket of the Case |

Printing of the BIR Accountable Forms mentioned above shall be the responsibility of the Accountable Forms Division. The authorized requisitioning offices shall be the following:

<u>BIR Accountable Form No.</u>	<u>Requisitioning Offices</u>
2343	Office of the Assistant Commissioner - Collection Service Office of the Assistant Commissioner - Large Taxpayers Service
2342	Office of the Assistant Commissioner - Collection Service
0427	Office of the Assistant Commissioner - Large Taxpayers Service
0428	Office of the Regional Director

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

4:48 P.M.

MAY 03 2017

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RECEIVED

Caesar R. Dulay
CAESAR R. DULAY
Commissioner of Internal Revenue

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