



Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Accounts Receivables Monitoring Division
Quezon City

February 1, 2017

REVENUE MEMORANDUM ORDER NO. 3-2017

SUBJECT: Amending Further the Prescribed Format for the Certificate of Availment / Approval and Notice of Denial Relative to Application for Compromise Settlement and / or Abatement of Penalties Pursuant to Section 204 of the Tax Code, as Amended

TO : All Internal Revenue Officers and Others Concerned

All approved applications for compromise settlement and / or abatement of penalties shall be issued Certificate of Availment (CA) following the prescribed format as per attached Annexes "A" and "B", while denied applications shall be issued Notice of Denial (ND) following prescribed format as per attached annexes "C" and "D".

Both CA and ND shall be included as accountable forms of the Bureau.

This Order takes effect immediately.

Caesar Dulay

CAESAR R. DULAY

Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

8:30 A.M.

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