Annex "A"

Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

NOTICE OF DISCREPANCY

_____(Date)_____

Full Name of Taxpayer
Address
Address
TIN: 000-000-000-000

Sir/Ma'am:

Please be advised that the report of investigation on your internal tax liabilities for taxable year _____ or for the period _____to _____ pursuant to Letter of Authority No. _____ dated _____ has already been submitted to this Office by the concerned Revenue Officers.

The said report includes the details of discrepancies (Annex "A") as a result of the aforestated investigation. Please take note that this is not yet a deficiency tax assessment.

In observance of procedural due process pursuant to Sec. 228 of the National Internal Revenue Code of 1997, as amended, and its implementing rules and regulations, you and/or your authorized representative are invited to a Discussion of Discrepancy at _____ within five (5) days from receipt hereof to enable you to present and explain your side on the discrepancies noted by the investigating Revenue Officer. You may submit at said discussion whatever documentary evidence you may have to reconcile and refute the noted discrepancies.

Your counsel/authorized representative may assist you at this discussion, or may represent you thereat, should you be unable to be present on said date. In the event that you shall be represented by your counsel or any other duly authorized representative, said counsel or representative must be so authorized in writing in accordance with the required authorization document by the Bureau of Internal Revenue (BIR).

Please be advised, however, that failure on your part to appear on the scheduled date of discussion without prior notice to the BIR, will be construed as a waiver of your right to a discussion of discrepancy and as an indication that you have no objections to the BIR's findings at this level. Furthermore, failure on your part to reconcile and present valid documentary support against the noted discrepancies will result in the issuance of a Preliminary Assessment Notice (PAN).

We trust, therefore, that this matter will merit your preferential attention.

Very truly yours,

_____
Signature Over Printed Name
(Revenue District Officer/
Chief of Investigating Office)

Acknowledgement of Receipt of Notice:

_____
(Signature over Printed Name, with
Position/Designation/ Relationship
if Made on Behalf of the Taxpayer
Named in the Notice)

_____
(Date of Receipt of Notice)

Contact details:_____