

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

August 8, 2012

REVENUE MEMORANDUM CIRCULAR No. 46-2012

SUBJECT : Misprinted original copy from one (1) unissued set of BIR form No. 0402 –
Authority to Cancel Assessment

TO : All Internal Revenue Officials, Employees and Others Concerned

Notice is hereby given of the cancellation of one (1) unissued set of BIR Form No. 0402 – Authority to Cancel Assessment (ATCA) bearing the hereunder serial number due to a misprint in its original copy, to wit:

ACA200900025001

The abovementioned printing error was reported by Ms. Donnalyn R. Morata, Revenue Officer I, Administrative Division, Revenue Region No. 10, Legazpi City. Accordingly, all official transactions involving the use of said form is considered as INVALID.

Internal Revenue officials, employees and others concerned are requested to take the necessary measures to prevent the improper or fraudulent disposition or use of the aforementioned misprinted ATCA.

(Original Signed)
CELIA C. KING
Deputy Commissioner
Resource Management Group