**MEMORANDUM**

**FOR :** Chief, Regional Investigation Division/National Investigation Division

**FROM :** Chief, Collection Division of Revenue Regional Office/Chief, LTD-

Cebu/Chief, LTD-Davao/Chief, Accounts Receivable Monitoring Division

**SUBJECT :** **SPURIOUS BIR TAX CLEARANCE FOR FINAL**

**SETTLEMENT OF GOVERNMENT CONTRACTS**

**DATE :**

In compliance with Revenue Regulations No. 17-2024, forwarded herewith is the photocopy of BIR Tax Clearance for Final Settlement of Government Contracts with Control No. **\_\_\_\_\_\_\_\_\_\_\_\_\_** dated **(Date of Issuance)** submitted by **(Name of Taxpayer)** to the (Name of Office where the taxpayer submitted the spurious Tax Clearance).

In the course of verifying the authenticity of the aforesaid tax clearance, it was determined that the abovementioned clearance did not match with the database of issued Tax Clearance being maintained by (concerned Office); hence, found to be **spurious**.

In view thereof, this Office hereby respectfully recommends the filing of necessary action in proper court for falsification (of public documents) by private individual and use of falsified documents, pursuant to Article 172 of the Revised Penal Code of the Philippines or any other laws applicable to prevent the same case to happen again in the future so that the interest of the government shall be fully protected.

Please acknowledge receipt hereof.

Office Code