



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

February 25, 2009

REVENUE MEMORANDUM CIRCULAR NO. 20 - 2009

SUBJECT : Taxpayers Who Have Ceased Business Operations

TO : All Internal Revenue Officials, Employees and other Concerned

For the information of all concerned, the following taxpayers have closed or ceased business operations:

	Registered Name	Business Trade Name	Address	Effective Date of Closure
1	ABANDO, ROSA	ABANDO'S RIDE (1 UNIT PUJ)	PAYOCPOC NORTE, BAUANG, LA UNION	December 12, 2008
2	ABARCA, JULIUS C	PRACTICE OF PROFESSION	TACLOBAN CITY	July 15, 2008
3	ABAT, JEFF LESTER P.	WOODSEGE STORE	CACAPIAN, SAN JUAN, LA UNION	December 4, 2008
4	ABAT, VICENTE B.	ABAT'S RIDE (1 UNIT TRI)	PNR CATBANGEN WEST, SAN FERNANDO CITY, LU	December 17, 2008
5	ABELLA, WARLITO	TRICYCLE OPERATOR	ESTRADA ST., DIGOS CITY	July 15, 2008
6	ABENSON VENTURES, INC.	ABENSON AVANT APPLICANCE CENTER	LEVEL 2 GREENBELT 4, AYALA CENTER, MAKATI CITY	December 19, 2008
7	ABRENICA, VIRGINIA M.	V. ABRENICA SARI SARI STORE	TANQUI, SAN FERNANDO CITY, LA UNION	December 17, 2008
8	ACAYLAR, ROSIE S.	RRCC COMPUTER & OFFICE SUPPLIES SALES AND SERVICES	SINDANGAN, ZAMBOANGA DEL NORTE	December 31, 2008
9	ACCEL TRAVEL & TOURS INC	ACCEL TRAVEL & TOURS INC	SM CITY FAIRVIEW, GREATER LAGRO QC	December 12, 2008
10	AGC FLAT GLASS PHIL. INC.	AGC FLAT GLASS PHIL. INC	50 TAPUAC DIST. DAG. CITY	December 11, 2008
11	AGRIBRANDS PHILS., INC.	AGRIBRANDS PHILS., INC.	BO. DAMPOL, PULILAN, BULACAN	March 8, 2002
12	ALBESI, THELMA L.	ALBESI CONSTRUCTIONSUPPLY	PARIAN, SAN FERNANDO CITY, LU	December 2, 2008
13	ALCASID, LUCIANO	TRICYCLE OPERATOR	SAN AGUSTIN, DIGOS CITY	August 4, 2008
14	ALINDOGAN, DINO A	IMBSINTERNET & COMPUTER CTR	41 B SERRANO SANTOLAN QC	September 18, 2008

	Registered Name	Business Trade Name	Address	Effective Date of Closure
15	AMBATA, LEANDRO S.	DONG S. AMBATA GEN MDSE	MANGGHAN, GEN. TRIAS, CAVITE	December 10, 2008
16	AMERICAN BOULEVARD TRADING CORP.	AMERICAN BOULEVARD TRADING CORP.	SM CITY PALLOCAN WEST BATANGAS CITY	December 2, 2008
17	AMERICAN HARDWARE COMPANY INC.	F-1 BOUTIQUE	LEGENDA HOTEL, SUBIC BAY FREEPORT ZONE	December 18, 2008
18	AMOR, ALEJANDRO SM	JUINJUNIKOS HAMBURGER GRILL CAFÉ & REST	G-16B REGALIA PARK TOWER COND 150 P TUAZON CUBAO QC	December 19, 2008
19	ANG- ANGCO, ARSENIO D.	ANG-ANGCO PAWNSHOP	TANDANG SORA, QUEZON CITY	December 5, 2008
20	ANG, LETECIA C.	LETECIA S. ANG STORE	SIBULAN, STA. CRUZ, DAVAO DEL SUR	October 2, 2008
21	ANG, LORNA H.	MON & LORNA INFANTS WEAR & ACCESSORIES STORE	PUBLIC MARKET, CANDELARIA, QUEZON	November 17, 2008
22	ANGELES, LUZ C.	SAMPAGUITA POPRICE & POPCORN FACTORY	SAN NICOLAS, TARLAC CITY	December 12, 2008
23	APLASCA, CHERYL A.	PATRICIA BUY & SELL	TANWALANG, SULOP, DAVAO DEL SUR	November 11, 2008
24	AQUINO, JENNIFER A.	JOLLIBEE	LEMERY BATANGAS	December 2, 2008
25	AQUINO, ULYSSES	ST INTERNERT CAFÉ- BRANCH I	POBLACION, LINGAYEN, PANGASINAN	December 15, 2008
26	ASAHICAST PHILIPPINES, INC.	ASAHICAST PHILS., INC.	LOT 6 PHASE 4 TECHNOLOGY AVE TECHNOLOGY AVE BINAN LAGUNA	December 19, 2008
27	ASARAK, YASIR A.	LOGIN CYBER CAFÉ	1981 CALGAS BLDG., RIZAL AVE., DIGOS CITY	July 2, 2008
28	ASIAREACH INC. MNGT CONTRACTO SERRVICE INC	NO BUSINESS/TRADE NAME	RIZAL ST., BINMALEY, PANGASINAN	December 15, 2008
29	AVILA, MARCOS	NO BUSINESS/TRADE NAME	STERN MALL, CANDON CITY, ILOCOS SUR	December 17, 2008
30	AXALAN, FRANCISCA B.	LABAK SARI-SARI STORE	POB. SAN PASCUAL BATANGAS	December 5, 2008
31	BAGTAS, FATIMA	BAGTAS STORE	PUBLIC MARKET, LINGAYEN, PANGASINAN	December 3, 2008
32	BALABA, ARNOLD D.	ARNOLD WELDING & SASH FACTORY	PANIQUEI, TARLAC	December 17, 2008
33	BALISCO, AZUCENA B.	MIKE & JESSA TAXI	7-P HYACINTH ST., PRK. KASILINGAN BRGY. MANSILINGAN, B.C.	December 5, 2008
34	BALLAD, MARLENE P.	M.I.B. JUNKSHOP	PATALAN, PANIQUEI, TARLAC	December 10, 2008
35	BALOT BALOT REPUBLIC CUBAO, INC.	BALOT BALOT REPUBLIC CUBAO, INC.	THE LANDMARK FOOD CTR. BASEMENT AYALA CENTER, MAKATI	December 22, 2008
36	BANCO DE ORO UNIBANK INC	BANCO DE ORO UNIBANK INC	G/F SEC BLDG EDSA COR FLORIDA MANDALUYONG CITY	December 23, 2008

	Registered Name	Business Trade Name	Address	Effective Date of Closure
37	BANGCORE, ROBERTO S	ROBBIE STORE	TACLOBAN CITY	December 10, 2008
38	BARES, ANGELITO B.	AB ECO MARINE TRADING	CAMILING, TARLAC	December 23, 2008
39	BASILIO, JAY RENE C.	JAY RENE BASILIO CORN & PALAY BUYING STATION	POBLACION, CAMILING, TARLAC	December 22, 2008
40	BASSIG, MICHELLE	KISSES AND SWEETS CAFÉ	FERN VILLAGE, PASONG TAMO, QUEZON CITY	December 12, 2008
41	BATOON, MELVIE O.	BATOON'S RIDE (1 UNIT TRI)	SAN FRANCISCO, SAN FERNANDO CITY, LU	December 11, 2008
42	BAUTISTA, SONIA G.	PUJ	MARONONG, STA. BARBARA, PANG.	December 3, 2008
43	BCI RETAIL CORP	BCI RETAIL CORP	2/F U 3A-3B EASTWOOD CITYWALK PH 11 EASTWOOD CITY	September 18, 2008
44	BELUSO, FEDERICO AROBANG	ANGEL TRECIA CONSTRUCTION	BLK 107 LOT 3 PH I MABUHAY CITY MAMATID CABUYAO LAGUNA	December 4, 2008
45	BOHOL, ARLENE F	ARLENE F BOHOL STORE	ABUYOG LEYTE	July 10, 2008
46	BOISER, MARIA LOURDES P.	PIZZA TREAT DELIGHT - BRANCH II	WAREHOUSE BLDG., SAN JOSE, DIGOS CITY	October 9, 2008
47	BONDOC, GENARO B.	REIGEN TELECOM TRADING & SERVICES	CONCEPCION, TARLAC	December 16, 2008
48	BORJA, MELCHER D	MELCHER'S FOOD HAUS	NAVAL BILIRAN	July 10, 2008
49	BRIGHTPOINT PHILS., INC.	BRIGHTPOINT PHILS., INC.	4F GATEWAY 2000 BLDG., 174 ARANETA AVE., QC	July 31, 2007
50	CAILLO, CHRISTIE S	DRY GOODS	TACLOBAN CITY	December 10, 2008
51	CALDEO, LOIDA Q.	NO BUSINESS/TRADE NAME	MAGSAYSAY- DEL PILAR STS., CDOC	November 26, 2008
52	CALICA, FELINO L.	F.L. CALICA STORE	URAYONG, BAUANG, LA UNION	December 17, 2008
53	CANLAS, NOLI M.	NMC GEN. MERCHANDISE	MAPALACSAIO, TARLAC CITY	December 12, 2008
54	CANTA, PERSIDA	FARMACIA PERSIDA - BRANCH	PUBLIC MARKET, ANDA, PANGASINAN	December 17, 2008
55	CAPISTRANO, FRANCIS JULIAN	FVFC BREEDER POULTRY FARM	BRGY. KAKAWIT, LUCBAN, QUEZON	December 10, 2008
56	CAPISTRANO, GERTRUDES KRISTINE V.	GERTINE'S MART	BELMAR ST. BRGY. TINAMNAN, LUCBAN, QUEZON	December 10, 2008
57	CAPITAN, MICHELLE O.	MAC GEN INTERNET CAFÉ	PARATONG, BACNOTAN, LA UNION	December 22, 2008
58	CASTILLO, DANILO	CASTILLO VARIETY STORE	PUBLIC MARKET, MANGATAREM, PANG.	December 4, 2008

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59	CASUGA, CONCHITA C.	CITALY'S CARINDERIA	CABAROAN, SAN FERNANDO CITY, LA UNION	December 23, 2008
60	CATBAGAN, JANETTE B.	CHOTZY'S CANTEEN	CARLATAN, SAN FERNANDO CITY, LA UNION	December 23, 2008
61	CEBU VER-ROSE PAWNSHOP, INC. DIGOS BR.	CEBU VER-ROSE PAWNSHOP, INC. DIGOS BR.	COR. LUNA-VINZONS ST., DIGOS CITY	August 26, 2008
62	CENTENIAL TRADING	CENTENIAL TRADING	MINDANAO AVE. TALIPAPA, NOVALICHES, QUEZON CITY	December 8, 2008
63	CENTENO, ARLENE SENICA	LUCKY A TRAVEL AND TOURS	315 AGUIRRE BLDG. COMMONWEALTH AVE. HOLY SPIRIT, QUEZON CITY	January 13, 2009
64	CENTER FOR AGR'L AND RURAL DEVT	CENTER FOR AGR'L AND RURAL DEVT	TAGAYTAY CITY, CAVITE	December 10, 2008
65	CHEN, VILMA G.	ENGLING MARKETING (BR. 1)	IBAJAY PUBLIC MARKET, IBAJAY, AKLAN	December 3, 2008
66	CHENG, MARILYN LEE	UNICA UNICO TROPICAL FISH	11 GREENLAND CARTIMAR TAFT AVENUE PASAY CITY	December 19, 2008
67	CHUA, ROLITA C.	RBC GENERAL MDSE.	PUBLIC MKT. MALASIQUI, PANG.	December 9, 2008
68	CITIBANK SAVINGS INC.	CITIBANK SAVINGS INC.	KUMINTANG IBABA BATS CITY	December 15, 2008
69	CJO COPYTRADE CORPORATION	CJO COPYTRADE CORPORATION	LPL BLDG., SEN GIL PUYAT AVE, MAKATI	December 12, 2008
70	CLC CHEMICAL CORPORATION	ZAGU FOODS CORPORATION	STALL 5 & 6 LUNA ST. SAN AGUSTIN, MALABON CITY	December 16, 2008
71	CO, MAY CATHERINE T.	PLAZA DE MODISTE GEN. MDSE.	ANCHETA ST. TARLAC CITY	December 23, 2008
72	CONCEPCION, MARIA ROSALINA ISAGUIRRE	PURE DC BATTERY AND AUTO PARTS	#3 BANLIC CABUYAO LAGUNA	December 22, 2008
73	CONSOLIDATED DISTILLERS OF THE FAR EAST	CONSOLIDATED DISTILLERS OF THE FAR EAST	20 F IBM PLAZA EASTWOOD CYBERPARK E ROD QC	December 5, 2008
74	CORDOVES, ROSA C.	CORDOVES ENTERPRISES	STO. CRISTO, TARLAC CITY	December 16, 2008
75	CORPIN, TEODOSIO L	PEOPLES PRIDE STORE	BILIRAN BILIRAN	December 10, 2008
76	CORPORATE DISCRETIONARY SERVICES PHILS., INC.	CORPORATE DISCRETIONARY SERVICES PHILS. INC.	3/F B & M BLDG., 116 AGUIRRE ST., LEGASPI VILLAGE,	December 19, 2008
77	CORTEZ, HAYDEE R.	NO BUSINESS/TRADE NAME	2279 ARGON ST. ST. PETER 11 SUBD. BRGY. GULANG-GULANG, LUCENA CITY	November 24, 2008
78	CROWNE CAKES CORP	CROWNE CAKES CORP-BRANCH	METROLANE COMPLEX P TUAZON COR 20TH AVE CUBAO	September 29, 2008
79	CRUZ, ROLANDO J.	R & H REAL ESTATE LESSOR	QUEZON AVENUE, SAN FERNANDO CITY, LA UNION	December 19, 2008
80	CUBELO, MACARIO A.	IJCC STORE	ROXAS EXT., DIGOS CITY	September 22, 2008

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81	CULLA, EDWIN M.	BATANGAS SURF INTERNET CAFÉ	BALAGTAS BATANGAS CITY	December 2, 2008
82	CUMPIO, LAILA M	MC SARI-SARI STORE	BURAUEN LEYTE	December 10, 2008
83	DACANAY, ALBERTO B.	NALLY ENTERPRISES	MAGDALO, IMUS, CAVITE	December 22, 2008
84	DACUMOS, DEBORAH O.	DACUMOS RIDE (1 UNIT TRI)	ILI SUR, SAN JUAN, LA UNION	December 22, 2008
85	DAVAO DEL SUR PAWNSHOP, INC. BRANCH I	DAVAO DEL SUR PAWNSHOP, INC. BRANCH I	JOSE ABAD SANTOS ST., DIGOS CITY	December 16, 2008
86	DAVID, SONNY U	MIZRACH TRADING	TACLOBAN CITY	July 10, 2008
87	DAVIDE, AGRIPINA P.	DAVAIDE AGRIPINA PAPOLANIAS	HAGONOY, DAVAO DEL SUR	September 23, 2008
88	DC VIDEO, INC.	VIDEO CITY DIGOS BRANCH	DC SQUARE, RIZAL AVE., DIGOS CITY	October 14, 2008
89	DE GUZMAN, JEFERLIE FLODELIZA	FAIRCARE X-RAY AND CLINICAL LABORATORY - BR	STALL 15/16 OLIVAREZ PLAZA NATL HI-WAY STO. DOMINGO BINAN LAG	December 15, 2008
90	DE JESUS, SALVADOR JR.	DE JESUS ELECTRONICS SUPPLY	STO. CRISTO, TARLAC CITY	December 19, 2008
91	DEE, ARNOLD D.	AIE'SES FOOD TRIP	MANGALDAN NAT'L. HIGH SCHOOL	December 4, 2008
92	DELA CRUZ, CRUZALDO C.	DELA CRUZ RIDE (1 UNIT TRI)	SANTIAGO NORTE, SAN FERNANDO CITY, LU	December 4, 2008
93	DELA CRUZ, FLORIDA	F C HAIR SALON	BOLINAO, PANGASINAN	December 4, 2008
94	DELA CRUZ, JESSICA DC.	JIMMENN MOTORCYCLE PARTS & GEN. MDSE.	ROXAS BLVD. SAN CARLOS CITY, PANG.	December 5, 2008
95	DELA CRUZ, ROMAN E.	RHAMAE SARI-SARI STORE	BANTOG, LA PAZ, TARLAC	December 19, 2008
96	DELA PAZ, DEMETRIO SALVADOR	DEMETRIO SALVADOR DELA PAZ	#5 15TH AVE SOCORRO CUBAOQC	December 16, 2008
97	DELA VEGA, ARMINDA R.	BEST PRODUCTS MARKETING - BR. I	DIGOS THEATER, RIZAL AVE., DIGOS CITY	November 6, 2008
98	DELA VEGA, ARMINDA R.	BEST PRODUCTS MARKETING - BR. II	DC SQUARE, RIZAL AVE., DIGOS CITY	November 6, 2008
99	DELARMENTE, CHERYLL VITANZOS	NO BUSINESS/TRADE NAME	ST CLARES MEDICAL CENTER 1838 DIAN ST PALANAN MAKATI	December 31, 2008
100	DELIM, LOLITA T.	DELIM'S RIDE (1 UNIT PUJ)	CENTRAL EAST, BAUANG, LA UNION	December 24, 2008
101	DELIMA, VERONICA T.	PUJ OPERATOR	LUNA EXT., DIGOS CITY	October 8, 2008
102	DELLOSA, CONSUELO LAO	SUI HING PARTS & HARDWARE	RIZAL AVE., DIGOS CITY	September 15, 2008

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103	DELOS REYES, AIZA G.	JJ & C BOUTIQUE	STA. BARBARA, AGOO, LA UNION	December 15, 2008
104	DELVO, DANNY B	PRACTICE OF PROFESSION	TANAUAN LEYTE	December 10, 2008
105	DEQUINON, CHRISTOPHER	ATOY & JAY BEACH RESORT	BALUTAKAY, HAGONUY, DAVAO DEL SUR	December 23, 2008
106	DIAMANTE, ROY JEFFERSON R.	UPMSI	STA CLARA BATANGAS CITY	December 19, 2008
107	DIMAALA, EDUARDO CRUZ	1 UNIT OF TRICYCLE	B04 L01 NATIVIDAD SUBD PH3 BRGY 168 DEPARO CAL CITY	December 2, 2008
108	DIMAYUGA EURICA VILLAMOR	ROM DRIVE & INKMORE ENT.	ARNALDO BLVD., ROXAS CITY, CAPIZ	December 19, 2008
109	DUMAGUIN, CRISTINA O.	DUMAGUIN'S RIDE (2 UNITS TRI)	SANTIAGO NORTE, SAN FERNANDO CITY, LU	December 17, 2008
110	E. KUANG ENTERPRISES, INC.	E. KUANG ENTERPRISES, INC.	FOOD CHOICES GLORIETTA 4, AYALA CENTER	December 23, 2008
111	ELEGINA, LIZA B.	MARK & CLAIRE STORE	POB., MALALAG, DAVAO DEL SUR	September 15, 2008
112	ELLOSO, MORRIS L.	M.L.E. PAWNSHOP	PLARIDEL ST. BRGY. LUAL, MAUBAN, QUEZON	November 28, 2008
113	ELY RUBY REM GEN. MERCHANDISE CO.	ELY RUBY REM GEN. MERCHANDISE CO.	PIONEER HIGHLANDS MANDALUYONG CITY	December 31, 2008
114	EMCOR, INC.	EMCOR NAT'L. SPECIALTY STORES	RIZAL AVE., DIGOS CITY	December 11, 2008
115	EMCOR, INCORPORATED	NO BUSINESS/TRADE NAME	DEL ROSARIO ST., CATBALOGAN, SAMAR	December 31, 2008
116	ENCISA, EDMUNDO L	EDDO-KOI ENTERPRISES	U207 INTREPID PLAZA BLDG E RODRIGUEZ JR QC	September 5, 2008
117	ENRIQUE, CHRISTINE L	SOUVNER PROGRAM & PARTY NEEDS	TACLOBAN CITY	December 9, 2008
118	EQUITABLE SAVINGS BANK INC	EQUITABLE SAVINGS BANK - BINAN BRANCH	KM 35 NAT'L. HI-WAY SAN ANTONIO BINAN LAGUNA	December 4, 2008
119	ESTRADA, NANCY P.	NANCY & LINA STORE	QUINAVITE, BAUANG, LA UNION	December 9, 2008
120	ESTREMOS, ANALIZA J.	SARI-SARI TICE & CORN	KM. 80, SULOP, DAVAO DEL SUR	August 7, 2008
121	EUSTAQUIO, BEN M.	SURFZONE AXUM. NET & GEN. MERCHANDISE	PANIQUE, TARLAC	December 18, 2008
122	FAIRSKIN RESOURCE MARKETING CORP	FAIRSKIN RESOURCE MARKETING CORP	110 ERMIN GARCIA E ROD QC	September 16, 2008
123	FEROLINO, CONCEPCION ZENY E.	PERKS @DIGOS BAR & GRILL	SACRED HEART ST., DIGOS CITY	July 24, 2008
124	FIEL, MARIA ROSARIO A	PHYSICIAN	2329 P BURGOS ST PASAY CITY	December 9, 2008

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125	FLETE, LOLITA	TRICYCLE OPERATOR	ROXAS EXT., DIGOS CITY	December 11, 2008
126	FLORES, DANILO L.	D. FLORES EATERY/RAIN-JI INTERNET CAFÉ	PUBLIC MARKET, PADADA, DAVAO DEL SUR	August 4, 2008
127	FLORES, EVANGELINA T.	FLORES RIDE (1 UNIT TRI)	PARIAN, SAN FERNANDO CITY, LU	December 4, 2008
128	FLORES, MARIBEL U.	NO BUSINESS/TRADE NAME	SAN JOSE, CANDON CITY ILOCOS SUR	December 10, 2008
129	FLORESCA, AMELIA G.	FLORESCA'S RIDE (1 UNIT PUJ)	PARINGAO, BAUANG, LA UNION	December 22, 2008
130	FLORETE, MARCELINO JR. M.	F & C PAWNSHOP & JEWELRY	GAISANO CITY MALL, ANDAGAO, KALIBO, AKLAN	December 31, 2008
131	FORONDA, NELSON G.	NO BUSINESS/TRADE NAME	BACAR, MAGSINGAL ILOCOS SUR	December 3, 2008
132	FORONDA, RUBEN R.	FORONDA'S RIDE (1 UNIT TRI)	BATO, SAN FERNANDO CITY, LA UNION	December 17, 2008
133	FORTUNA, ALEXANDER	NO BUSINESS/TRADE NAME	GOVANTES DIKE, BANTAY ILOCOS SUR	December 17, 2008
134	FULO, EMMIE GATPANDAN	FOURLINKS BUILDING TECHNOLOGY SYSTEM	3 SEMPIO ST. CHRYSANTHEMUM VILLAGE SAN VICENTE SAN PEDRO LAG.	December 8, 2008
135	GABRIEL, SUSANA N.	GABRIEL'S RIDE (1 UNIT TRI)	CACULAMAGAN, SAN JUAN, LA UNION	December 22, 2008
136	GAN, ROMEO	GANECO TRADING	59 MAGSAYSAY ST., DIGOS CITY	November 7, 2008
137	GAPIT, MENANDRO B	MENANDRO B GAPIT & ASSOCIATES	14 GREENHAVEN PARKHOMES 319 SANTOLAN RD	September 15, 2008
138	GARCIA, BERNARD BATHAN	BERNTRONICS TRADING	273 PUROK 4 BANLIC CABUYAO LAGUNA	December 15, 2008
139	GARCIA, LYNN N.	GARCIA'S RIDE (1 UNIT TRI)	CATBANGEN, SAN FERNANDO CITY, LU	December 24, 2008
140	GARCIA, VIRGILIA T.	LESSOR	PALAMIS, ALAMINOS CITY	December 17, 2008
141	GAVINA, EDDEIN	EDDEIN FISH DEALER	TUPA AGNO, PANGASINAN	December 10, 2008
142	GEMMA L. SANDAYAN	SGHD MARKETING	COR. MAGSAYSAY ST., DIGOS CITY	October 15, 2008
143	GERALDIZO, MICHAELYN	THE BREEDER'S CHOICE MARKETING	GEN. LUNA ST., DIGOS CITY	December 5, 2008
144	GIBSON MEGA CORP	DIPLOMAT BOOK CENTER	METROLANE CUBAO P TUAZON COR 20TH AVE CUBAO QC	December 16, 2008
145	GO, LUIS MARTIN DAYA	B & L AUDIO CAR ACCESSORIES-BRANCH	DÑA. AURORA ST. BRGY. GULANG-GULANG, LUCENA CITY	November 24, 2008
146	GOCHIAN, JIMMY A.	SETAMI MERCHANDISING	529 BERMUDA ST	December 12, 2008
147	GOLENG, EMILIA	GOLENG'S MEAT VENDOR	BANSALAN, DAVAO DEL SUR	December 4, 2008

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148	GOMEZ, NERISSA	NENITS STORE	PUBLIC MARKET, MABINI, PANGASINAN	December 9, 2008
149	GONZALES, ARIS	D' TKR CYCLE CENTER	RIZAL AVE., DIGOS CITY	November 11, 2008
150	GONZALES, GODOFREDO A.	G.A. GONZALES GENERAL MERCHANDISE	DALUMPINAS OESTE, SAN FERNANDO CITY, LU	December 22, 2008
151	GOZON, ARNEL Q.	ARNEL/CHING STORE	NAGSARABOAN, BACNOTAN, LA UNION	December 17, 2008
152	GVC GROUP CORPORATION	GVC GROUP CORPORATION	18 EFFICIENCY AVE., SBIP, PHASE I, SBFZ	December 18, 2008
153	HAO, JESMARD C.	CUE MASTERS BEER LANE & BILLIARD CO.	ESTRADA ST., DIGOS CITY	August 28, 2008
154	HUFANA, ANTONIO D.	HUFANA'S RIDE (1 UNIT TRI)	SEVILLA NORTE, SAN FERNANDO CITY, LU	December 8, 2008
155	IBARRA, PACITA Q.	IBARRA'S FARM SUPPLY	CAMILING, TARLAC	December 22, 2008
156	IDS LOGISTICS (PHILIPPINES) INC	IDS LOGISTICS (PHILIPPINES) INC	29 INDUSTRIA BAGUMBAYAN QC	September 9, 2008
157	IGANO, ANN BETH P	I PHARMACY	TACLOBAN CITY	July 15, 2008
158	ISUGA, TERESITA	ISUGA'S RIDE (1 UNIT TRI)	BUNGOL, BALAOAN, LA UNION	December 16, 2008
159	JABALLA, JR. ALFREDO F.	FRED'S JUNKSHOP AND TINGGAAN/RAINBOW "J" MARKETING	BRGY. CARMEN, P-1 CALBAYOG CITY	December 16, 2008
160	JASARENO, EMELITA D.	LIBRAN MARKETING	TABUCO, NAGA CITY	December 17, 2008
161	JOLOYA, JR., ROMEO MARQUEZ	IGNACIAN WATER STATION	STA. IGNACIA, TARLAC	December 2, 2008
162	JURILEXTRA GLOBALE CO LTD	JURILEXTRA GLOBALE CO LTD	44 12 TH AVE SOCORRO CUBAOQC	December 19, 2008
163	KC WONDERLAND CORP	KC WONDERLAND CORP	BASEMENT W/ ENT AT TIME SQUARE CAMP MURPHY SUBD CUB	December 12, 2008
164	KC WONDERLAND CORPORATION	PISO FUN GAME CENTER	GROUND FLR. BAYAN WALK, #13 J.P. RIZAL ST., CABUYAO LAGUNA	December 24, 2008
165	KCP_TECHNOLOGY INC	KCP_TECHNOLOGY INC	PEZA, ROSARIO, CAVITE	December 9, 2008
166	LANGAMAN, EMILITO	LITO ELECTRONIC REPAIR SHOP	SADSARAN, ALAMINOS CITY	December 17, 2008
167	LANGBIS, RACHELLE N.	TREVAN UKAY UKAY	ILOCANOS SUR, SAN FERNANDO CITY, LU	December 15, 2008
168	LBC EXPRESS - INC.	LBC EXPRESS - INC.	SP #37 NEW FARMERS PLAZA ARANETA CTR COR CUBAO QC	December 5, 2008

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169	LBC EXPRESS - INC.	LBC EXPRESS - INC.	SP #27 ALI MALL ARCADE ARANETA CTR CUBAO QC	June 30, 2008
170	LBC EXPRESS - MM INC.	LBC EXPRESS - MM INC.	ROBINSONS GALLERIA EDSA COR ORTIGAS AVE QC	December 5, 2008
171	LE CROISSAN MANUFACTURING INC	GOLDILOCKS RONQUILLO	562-564 RIZAL AVE COR RONQUILLO ST	December 9, 2008
172	LEARNING EXPERIENTIAL APPLICATIONS & PROGRAMS (LEAP)INC.	LEARNING EXPERIENTIAL APPLICATIONS & PROGRAMS (LEAP)INC.	#9 IMAO ST CORINTHIAN GARDENS QC	September 5, 2008
173	LEDDA, JONATHAN JOSEPH D.	JOEY'S SQUID BALLS & FRENCH FRIES STORE	BRGY. I, SAN FERNANDO CITY, LA UNION	December 11, 2008
174	LIM, ANNA FELISA J.	LPJ FEED SUPPLIES	HAGONOY, DAVAO DEL SUR	September 22, 2008
175	LIM, CHIN BEN	TRADERS PAWNSHOP	OSMENA STREET, DIPOLOG CITY	December 31, 2008
176	LISSE ET CIE, INC.	JF LAZARTIQUE	UNIT A CYPRESS GARDEN 112 VA RUFINO ST., LV MAKATI	December 18, 2008
177	LITTAUA, VIRGINIA D.	LITTAUA'S RIDE (1 UNIT TRI)	TANQUI, SAN FERNANDO CITY, LA UNION	December 17, 2008
178	LIU, CHRISTOPHER LAO	R.C.A.C COMPUTER SERVICES	VIACRUSIS ST., POB. DOS, BANSALAN, D/S	October 31, 2008
179	LOPEZ, LORNA GAY L	WHITE CRANE ENTERTAINMENT SERVICES	105 13TH AVE CUBAO	September 23, 2008
180	LORENZANO, GODIMEER P.	DON-DON & GOODILYN STORE	CATBANGEN, SAN FERNANDO CITY, LU	December 22, 2008
181	LUANGCO, SALUD T	SARI-SARI STORE	MAC ARTHUR LEYTE	December 10, 2008
182	LUBINA, CARMEN	NO BUSINESS/TRADE NAME	SAN FERNANDO, BANAUE, IFUGAO	December 12, 2008
183	M3 MINESROCK MINERALS MFG. CO.	M3 MINESROCK MINERALS MFG. CO.	MANGANAAN, MAYANTOC, TARLAC	December 23, 2008
184	MAGLAYA, BENSON C.	MAGLAYA STUDIO	6 LEONO ST. TANONG, MALABON CITY	December 16, 2008
185	MAGPAYO, ERIC V.	EJB-25 BOUTIQUE	SAN MIGUEL, TARLAC CITY	December 22, 2008
186	MALABON SPECIAL DELI, INC.	MALABON SPECIAL DELI INC.	FS11 SM FOOD COURT MAKATI CITY	December 3, 2008
187	MALINGIN, RODRIGO A.	WILFLORIAN GENERAL MERCHANDISE	ALLEN AVENUE, CATBALOGAN, SAMAR	December 19, 2008
188	MANGUNE, NESTOR S.	ARCHITECT	BLK. 3, SAN PABLO, TARLAC CITY	December 12, 2008
189	MANINGO, CRESENCIO	C. MANINGO'S FISH DEALER	SAN JOSE, DIGOS CITY	September 15, 2008
190	MANUCDUC, JR., RAMON G.	NEHEMIA JOY MKTG. & ENT.	STA. ROSA, CONCEPCION, TARLAC	December 3, 2008

	Registered Name	Business Trade Name	Address	Effective Date of Closure
191	MANZANO, MA. CONCEPCION	TEAM FEDOWINE CONST. SUPPLY	BARANGOBONG, STA. LUCIA, ILOCOS SUR	December 23, 2008
192	MAPALO, TEODORA A.	DORIES DRESS SHOP	49 PARAS, CANDON CITY ILOCOS SUR	December 16, 2008
193	MARAYAG, MARY ANNE	MARAYAG RICE DEALER	POBLACION, LABRADOR, PANGASINAN	December 10, 2008
194	MARCHESE, SUSANA V.	MARCHESE'S RIDE (1 UNIT TRI)	BIDAY, SAN FERNANDO CITY, LA UNION	December 22, 2008
195	MARTINEZ, BELINDA	MARTINEZ VARIETY STORE	SUKI MKT, ALAMINOS CITY	December 12, 2008
196	MAXIPACK, INC.	MAXIPACK, INC.	2/F Y-L BLDG., 115 V.A. RUFINO COR. SALCEDO ST.	December 2, 2008
197	MEGA CELLULAR NETWORK INC	NO BUSINESS/TRADE NAME	3/F SM CITY SAN LAZARO	December 9, 2008
198	MENCIA, MAYREEN V.	TRES MAYANES FURNITURE	PINDANGAN WEST, ALCALA, PANG.	December 2, 2008
199	MOLEÑO, GIL MONTILLA	GIL & MAR MERCHANDISE	ZONE 12, MAGSAYSAY ST., TALISAY CITY	December 5, 2008
200	MONASTERIO, MA CRISTINA BUANAN	M M & M ENTERPRISES	77 KAMAGONG PROJ 3 QC	December 17, 2008
201	MONTEGANI INC	MC JIM LEATHER GALLERY	B-210 2/F BLDG B CITIWALK II EASTWOOD CITY QC	September 17, 2008
202	MORALES, ALLAN I.	ALL-IN-ONE INTERNET CAFÉ	TAMBOL, CARANGIAN, TARLAC CITY	December 22, 2008
203	MORALETA, THEA IVY B	DHAMSDOTCOM CELLULAR SHOP	TACLOBAN CITY	December 10, 2008
204	MORENO, DENNIS A	DEN-MORE ENTERPRISE	92 STANFORD CUBAO QC	December 18, 2008
205	MY GRANDMAS KITCHEN FOOD SERVICES	MY GRANDMAS KITCHEN FOOD SERVICES	UNIT 1 & 2 103 FAIRVIEW AVENUE, GREATER FAIRVIEW QC	December 5, 2008
206	NABOR, EDUARDO G.	NO BUSINESS/TRADE NAME	ZONE 5 BARRA OPOL, MIS. OR.	November 26, 2008
207	NARADA, ROSENDA A.	NO BUSINESS/TRADE NAME	CALAANAN CANITOAN, CDOC	December 11, 2008
208	NARITA, THELMA S	THELMA'S STORE	MAC ARTHUR LEYTE	July 10, 2008
209	NATINGGA, ZUSIMA G.	ZUSIMA CAFÉ	105 PEREA ST., BRGY LEGASPI VILLAGE, MAKATI CITY	December 9, 2008
210	NEBRIJA, SAMUEL N	DAILY BREAD ENTERPRISES	TACLOBAN CITY	December 10, 2008
211	NICOLAS, FREDERICK L	NICOLAS, FREDERICK L	44 UNIT 6 12TH AVE SOCORRO CUBAOQC	December 22, 2008
212	NICOLAS, MAXIMA RIVERA	MAXINE SPACE RENTAL	84 CAMIA ST MALARIA TALA BRGY 185 ZONE 16 DIST 1 CAL CITY	December 2, 2008

	Registered Name	Business Trade Name	Address	Effective Date of Closure
213	NISPEROS, FEDERICO A.	NISPEROS BOARDING HOUSE	LINGSAT, SAN FERNANDO CITY, LU	January 5, 2008
214	OCAMPO, MARCIAL T.	WINNING EDGE LENDING INVESTOR	RM 308 VERDE ORO BLDG 535 COMMONWEALTH AVE. OLD BALARA, QUEZON CITY	December 8, 2008
215	OCAMPO, MARIO M.	TRINE TRADING VENTURES	NAT'L. RD COR CORTEZ ST. MANGALDAN, PANG.	December 19, 2008
216	OGNAYON, SONIA	NO BUSINESS/TRADE NAME	GOHANG, BANAUE, IFUGAO	December 12, 2008
217	OLIVA, VIRGINIA LIZA	V.L. OLIVA MONEY CHANGER	74 RIVERSIDE SUN VALLEY NAIA PASAY CITY	December 17, 2008
218	ONG, RUPERT ANTHONY R.	ONG VETERINARY SUPPLIES & EQUIPMENT	SAN VICENTE, STA. IGNACIA, TARLAC	December 17, 2008
219	PABALAN, MA. CHERRY ANNE SAMSON	MA. CHERRY ANNE S. PABALAN	MAMATID CABUYAO LAGUNA	December 8, 2008
220	PAJIMOLA, MA. CLARITA C.	LUCRING SARI SARI STORE	PARATONG, BACNOTAN, LA UNION	December 17, 2008
221	PALADO, MARITESS D.	DUMAGUIN'S RIDE (3 UNITS TRI)	SANTIAGO NORTE, SAN FERNANDO CITY, LU	December 17, 2008
222	PANGILINAN, GLENN B	SCENTS PER CENT BOUTIQUE	UNIT 3 MADISON AVE ROBINSONS GALLERIA QC	December 22, 2008
223	PANGILINAN, GLENN BIAG	SCENTS PER CENT BOUTIQUE-ROBINSONS PLACE SRL	G/F LEVEL ROBINSONS PLACE OLD NATIONAL HIWAY TAGAPO STA ROSA	December 8, 2008
224	PERLA REPATO	BALAZON BAKERY	POB. BURGOS, PANGASINAN	December 8, 2008
225	PEROCHO, ROSITA TIMOGAN	ROSE STORE	IMPALAMBONG, MALAYBALAY CITY	December 15, 2008
226	PESASICO, ANTONIO LLANO	ST. JUDE DISTRIBUTOR - SMB	BATANGAN, VALENCIA CITY	December 9, 2008
227	PETANGCO SHIRLEY DEGONES	SARI-SARI STORE	TATC, ROXAS CITY, CAPIZ	December 22, 2008
228	PHILRAINBOW APPAREL LTD. CORP.	PHILRAINBOW APPAREL LTD. CORP.	L 1 B 1 LIIP MAMPLASAN BINAN LAGUNA	December 2, 2008
229	PICAR, JOSEPHINE G.	DIVJODENS BOARDING HOUSE	CARLATAN, SAN FERNANDO CITY, LA UNION	December 22, 2008
230	POLISTICO, ARNALDO C	ARPOL ENTERPRISES	UNIT 101GISELLE PARK PLAZA EDSA PASAY CITY	December 19, 2008
231	QUEJADA, LORETA S.	H.N.C. HEALTH NUTRITION CENTER	2/F PACIFIC MALL, ML TAGARAO ST. LUCENA CITY	December 22, 2008
232	QUERO, BENJAMIN B.	QUERO'S RIDE (1 UNIT PUJ)	PINDANGAN, PARIAN, SAN FERNANDO CITY, LU	December 1, 2008
233	QUILAB, VIRGILIO	QUILAB GEN. MERCHANDISE	MATANAO, DAVAO DEL SUR	December 19, 2008
234	RAEL KITZ CORP.	RAEL KITZ CORP.	TALIBAEW, CALASIAO, PANG.	December 17, 2008

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235	RAMIREZ, LORNA A.	BALAOAN STORE	SANTIAGO NORTE, SAN FERNANDO CITY, LU	January 5, 2008
236	RAMOS, HERNANDO L	HLR EASTERY & CATERING SERVICES	P TUAZON CUBAO	September 30, 2008
237	RAMOS, REYNALDO T	J ALBA'S BULALO EXPRESS	2F ESTWOOD CITYWALK 1 E ROD JR AVE	September 18, 2008
238	REGUINDIN, VERONICA Y.	E-VN BARBER SHOP	PANIQUI, TARLAC	December 17, 2008
239	REPATO, PERLA	BALAZON BAKERY	POB. BURGOS, PANGASINAN	December 8, 2008
240	RIVERHEAD DEVELOPMENT CORP.	RIVERHEAD DEVELOPMENT CORP.	UPPER 19/F L>V. LOCSIN BLDG., 6752 AYALA AVE MAKATI	December 19, 2008
241	ROA, MA THERESA B.	RED BEAM ENTEPRISE	274 VITO CRUZ EXT., MAKATI CITY	December 12, 2008
242	RONDINA, MELCHORA BISCOCHO	EMPHE-R DISTRIBUTOR	B19 L5&7 GRACELAND II SAN FRANCISCO BINAN LAGUNA	December 12, 2008
243	ROSARIO, JENNIFER	JENNYS RENTAL ON PARTY NEEDS	AMANCORO, BINMALEY, PANGASINAN	December 10, 2008
244	S F PIZZA PERFECT, INC.	SHAKY'S SFLU	CSI, BIDAY, SAN FERNANDO CITY, LU	December 2, 2008
245	SALAZAR, FRITZ M	STAR N PAWNSHOP	TACLOBAN CITY	July 10, 2008
246	SALVADOR, CYNTHIA A	CYNTHIA ADORMNA SALVADOR	TACLOBAN CITY	April 30, 2008
247	SAMSON, ARMENO C.	ARZA MERCHANDISE	PUB. MKT. SAT. BARBARA, PANG.	December 24, 2008
248	SANTIAGO, AVELINO C.	SANTIAGO MEAT STORE	STA. IGNACIA, TARLAC	December 10, 2008
249	SANTOS, CONCEPTA V.	KEVIN & JAYSON GEN. MDSE.	POBLACION, CAMILING, TARLAC	December 22, 2008
250	SAUSA, RUTHMAR JAY A.	SAUSA COPY CENTER	RIZAL AVE., DIGOS CITY	December 8, 2008
251	SEGISMUNDO, ISABELO	NO BUSINESS/TRADE NAME	BOQUIG, BANTAY ILOCOS SUR	December 16, 2008
252	SIA, LYDIA P.	R.D.2.8. PODS FASTFOOD	ORTEGA ST., SAN FERNANDO CITY, LU	December 17, 2008
253	SIGUA, JOEL F.	SIGUA'S BUS RENTAL SERVICE	ESTRADA, CAPAS	December 12, 2008
254	SMTCDC FOODS CORP.	SMTCDC FOODS CORP.	D. SILANG ST. BATS CITY	December 2, 2008
255	SOLIVEN, ELIZABETH C.	NO BUSINESS/TRADE NAME	LUCABAN, BURGOS ILOCOS SUR	December 11, 2008
256	SOLOMON, ERNESTO P.	PUJ	CASIBONG, SAN JACINTO, PANG.	December 10, 2008

	Registered Name	Business Trade Name	Address	Effective Date of Closure
257	SOTTO, JOHN L.	SOTTO'S RIDE (1 UNIT TRI)	SEVILLA SUR, SAN FERNANDI CITY, LA UNION	December 15, 2008
258	SOUNDSRITE INC	SOUNDSRITE INC	ROCKWELL CENTER, POBLACION, MAKATI	December 17, 2008
259	STONE CLINIC INC.	NO BUSINESS/TRADE NAME	GRD FLR DACON BLDG 2281 PASONG TAMO EXT MAGALLANES MAKATI CITY	June 17, 2008
260	TABERNILLA, IKE G.	EXODAR PAWNSHOP	POBLACION, TANGALAN, AKLAN	December 12, 2008
261	TAMAYO, ETHEL C	MCH OPERATOR	JARO LEYTE	December 10, 2008
262	TAN, GLORIA H.	GABRIELLE KALIX RICE TRADING & GEN MDS.	SAN VICENTE, TARLAC CITY	December 17, 2008
263	TANDEM COMPUTER INTERNATIONAL, INC.	TANDEM COMPUTER INTERNATIONAL, INC.	12/FMANILA BANK BLDG., 6772 AYALA AVE., MAKATI	December 2, 2008
264	TARLAC SAMPAGUITA FOOD CORP.	TARLAC SAMPAGUITA FOOD CORP.	SAN NICOLAS, TARLAC CITY	December 31, 2008
265	TENORIO, BRYAN D.	X-TREME MOTOR BIKES	RIZAL AVE., DIGOS CITY	December 9, 2008
266	TOMINES, JUSTINA D	JT MACHINES & WELDING SHOP	ABUYOG LEYTE	July 10, 2008
267	TUBAL, NORMAN V.	NORMAN AUTO REPAIR SHOP	BULWANG, NUMANCIA, AKLAN	December 12, 2008
268	TUNGOL, MARICHELLE N.	M.N. TUNGOL SARI SARI STORE	PORO, SAN FERNANDO CITY, LA UNION	December 17, 2008
269	UNA MOBILE CATERERS INC	UNA MOBILE CATERERS INC	UNIT 22 LVN TOWNHOMES P TUAZON QC	December 23, 2008
270	VAFLOR, PURIFICACION C	P VAFLOR STORE	TACLOBAN CITY	July 10, 2008
271	VARGAS, ALEGRIA	BRENDAS GLASSWARE & UTENSILS	CALVO ST., MANGATAREM, PANGASINAN	December 5, 2008
272	VELASCO, ERNA N.	ENV ENTERPRISES	94 BANAOGANG, CALASIAO, PANG.	December 19, 2008
273	VELASCO, MARIE KRISTINE PABUNAN	FANTASTIC SMILE DENTAL CLINIC	1702 MEDICAL PLAZA BLDG., AMORSOLO ST., LV MAKATI	December 5, 2008
274	VILLALUZ, RAQUEL L.	VILLALUZ BEAUTY PARLOR	TAPUAC DIST. DAG. CITY	December 2, 2008
275	VILLANUEVA, RUBEN G	MARCO COPRA DEALER	TACLOBAN CITY	July 10, 2008
276	VILLOTA, MARIVIC T.	SABAOTH SNAX HAUS	272 TAPUAC DIST. DAG. CITY	December 10, 2008
277	VIRAY, WILFREDO L.	POWER MOVER PETRON SERVICE CENTER	145 TANDANG SORA AVE. TANDANG SORA, QC	December 5, 2008
278	VIVAR, HECTOR VICENTE	HELAINÉ FOODS	ROBINSON'S PLACE TAGAPO STA ROSA LAGUNA	December 8, 2008

	Registered Name	Business Trade Name	Address	Effective Date of Closure
279	VOLANTE, DINA T.	DVFS INTERNET CAFÉ	4 AVOCADO ST. POTERO, MALABON CITY	December 16, 2008
280	WATCH & SEE CORPORATION	WATCH & SEE CORPORATION	POWER PLANT MALL, POBLACION, MAKATI	December 12, 2008
281	WATCH N' SEE CORP.	TIMEX SHOP, THE GLORIETTA 3	2/F GLORIETTA 3, AYALA CENTER, MAKATI	December 9, 2008
282	WATCH N' SEE CORP.	WATCH N' SEE CORP.	6/F GREENBELT MALL AYALA CENTER, MAKATI	December 9, 2008
283	WORDTEXT SYSTEMS INCORPORATED	AIKONTECH ELECTRONICS SERVICE CTR-ALI MALL	U-30 UPPER G/F ALI MALL SOCORRO CUBAO QC	September 8, 2008
284	YAMAMOTO, LILIA CAPUNO	YAMAMOTO ENTERPRISES	STO. ROSARIO, CAPAS, TARLAC	December 5, 2008
285	YAP PHILIP LAO	TGVEND-PHIL ENTERPRISES	G/F POEA BLDG ORTIGAS AVE MANDALUYONG CITY	October 31, 2008
286	YARANON, TERESITA LOURDES C.	RHEACHELRAY STORE	SANTIAGO SUR, SAN FERNANDO CITY, LA UNION	December 24, 2008
287	YOGARATNAM, MARILOU B.	YOGARATNAM'S RIDE (1 UNIT PUJ)	NAGUITUBAN, SAN JUAN, LA UNION	December 2, 2008
288	ZAGU FOOD CORP	ZAGU FOOD CORP	FOOD STALL #14 SM FOOD COURT SM CUBAO	September 12, 2008
289	ZAGU FOODS CORP	ZAGU FOODS CORP	BLVD FOODCOURT SHOPWISE	September 12, 2008

All internal revenue officials, employees and others concerned are requested to promptly notify this Office in the event that the abovementioned taxpayers are found to be still conducting business transactions and/or issuing Official Receipts, Sales Invoices and other Accounting Forms after the effectivity date of closure or cessation of business.

Everyone is enjoined to give this Circular as wide a publicity as possible.

(Originally Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue