



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



DEC 17 2025

REVENUE DELEGATION AUTHORITY ORDER NO. 086 - 2025

In view of the approved leave of **ATTY. EMMANUEL S. FERRER, JR.**, Regional Director, BIR Revenue Region No. 5, Caloocan City, from **December 26, 2025 to January 4, 2026**, and in order not to disrupt the operation of BIR Revenue Region No. 5, Caloocan City, as the exigencies of the service so require, the following documents shall be signed by **MS. VILMA C. CARONAN**, Chief, Assessment Division, BIR Revenue Region No. 5, Caloocan City:

1. Letter of Authority;
2. Mission Order;
3. Preliminary Assessment Notice (PAN);
4. Final Assessment Notice/Formal Letter of Demand (FLD);
5. Final Decision on Disputed Assessment (FDDA);
6. Authority to Issue Refund;
7. Subpoena Duces Tecum;
8. Certificate of Tax Exemption of Cooperatives;
9. Referral Letter for Criminal Complaints;
10. Lifting of Warrants and Notices (NTL, NOL, NOE);
11. Tax Clearance other than bidding purposes;
12. Authority to Cancel Assessment (ATCA) for purpose of availment of tax amnesty;
13. Purchase Order/Job Order and other Procurement/Bid Documents;
14. Other documents being issued and signed by the Regional Director in the ordinary course of operations of the Revenue Region.

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MS. VILMA C. CARONAN Is also authorized to perform other act/s as are or may be necessary and indispensable in the speedy collection of internal revenue taxes.

This order shall take effect on **December 26, 2025** and shall be automatically revoked upon the return of **RD Ferrer** for official duty.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

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BY: _____ TIME: 2:12 PM
ADMIN UNIT - 1




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue