



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE 122
National Office Building
Quezon City



March 10, 2026

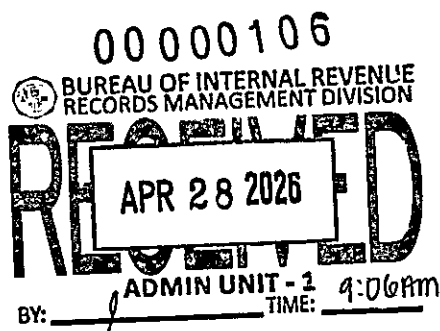
REVENUE DELEGATION AUTHORITY ORDER NO. 022-2026

In view of the approved leave of **MR. EDGAR B. TOLENTINO, OIC- Assistant Commissioner (ACIR), Large Taxpayer Service (LTS)** from April 29 – May 10, 2026, and in order not to disrupt the operation of Large Taxpayer Service, as the exigencies of the service so require, the following documents shall be signed by **ATTY. JAMES R. FERRER, OIC- Head Revenue Executive Assistant (HREA) LTS - Programs and Compliance Group**:

1. Preliminary Assessment Notice (PAN)
2. Final Assessment Notice (FAN) / Final Decision on Disputed Assessment (FDDA)
3. Subpoena Duces Tecum
4. Letter of Authority (LA) / electronic Letter of Authority (eLA)
5. Request for LA / eLA
6. Mission Order (MO)
7. Termination Letter
8. Notice of Discrepancy (VAT Audit Unit)
9. Formal Letter of Demand
10. Audit / Refund Report
11. Tax Credit Certificate (TCC)
12. Tax Debit Memo (TDM)
13. Access Letter
14. Matrix of Promotion / Recommendation Letter
15. Pre-processed Tax Reconciliation
16. Action to the Protest
17. Certificate of Tax Exemption
18. Declaration of Loss Arising from Casualty
19. Enlisting and Delisting
20. Approval of Request for Reinvestigation of Delinquent Accounts
21. Approval / Denial of Application for Abatement
22. Approval / Denial of Application for Compromise Settlement
23. Approval of Application for Replacement of Lost TCC
24. Authority to Cancel Assessment (ATCA)
25. Warrant of Garnishment
26. Lifting of Garnishment
27. Business Closure / Merger Report – Tax Clearance Certificate
28. Cancellation of Taxpayer Identification Number (TIN)
29. Request for Transfer
30. Request for Permission to Travel

HREA Ferrer 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 **April 29, 2026** and shall be automatically revoked upon the return of OIC-ACIR, Edgar B. Tolentino, for official duty.



Charlito Martin R. Mendoza
CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue