REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Bringing In Revenues
for Nation-Building

BAGONG PILIPINAS

January 12, 2026

REVENUE MEMORANDUM CIRCULAR NO. 005-2026

SUBJECT : Letter of Authority (LOA) Verifier through REVIE

TO : All Internal Revenue Officials/Officers and Others Concerned

In line with the Bureau of Internal Revenue (BIR)'s thrust to enhance transparency and protect taxpayers from unauthorized audit activities, the BIR is launching a new feature in our Chatbot REVIE called **LOA Verifier**. Through this new feature, taxpayers will be able to validate the authenticity of issued LOA(s) by inputting the Taxpayer's Name, Taxpayer Identification Number (TIN) and LOA Case Number.

I. PURPOSE

This initiative is intended to provide taxpayers with a reliable and secure verification mechanism for LOA now available in Chatbot REVIE; ensure timely validation of LOA through a clear accountability framework; and maintain a single, official, and consistent communication channel with taxpayers.

II. PROCEDURES

A. LOA Validation through Chatbot REVIE

1. Access Chatbot REVIE through the BIR Website (www.bir.gov.ph) and from the dropdown list select **LOA Verifier**.
2. An instruction reminding the taxpayer to supply accurate details. Enter the following: TIN, Name of the Taxpayer and LOA Case Number in the chat box, as it appears in the LOA. Then, click SUBMIT.
3. If there is a match in the system, the response is "LOA FOUND," no further action is required.
4. If there is no match in the system, the response is "LOA NOT FOUND," REVIE shall display the following message:
LOA NOT FOUND. For further verification, please e-mail contact_us-LOA@bir.gov.ph. Attach a copy of the LOA and provide the relevant details:
    - TIN
    - Name of the Taxpayer
    - LOA Case Number
    - Issuing Office (e.g., RR No. / RDO No. / LTS / NID / etc.)

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
JAN 23 2026
ADMIN UNIT - 1
BY: TIME: 10:33am

B. Procedure when Chatbot REVIE response is *"LOA NOT FOUND"*

In cases where Chatbot REVIE's reply indicates that the "LOA Not Found," the following procedure shall apply:

1. **Taxpayer Action**
   Taxpayer shall send an e-mail to ***contact_us-LOA@bir.gov.ph***, attaching a copy of the LOA and providing the relevant details, including:
   - TIN
   - Name of Taxpayer
   - LOA Case Number
   - Issuing Office (e.g., RR No. / RDO No. / LTS / NID / etc.)

2. **Standard Reply**
   Upon receipt of the e-mail, the official e-mail address (*contact_us-LOA@bir.gov.ph*) shall automatically generate a standard acknowledgement reply and the LOA is being verified by the BIR.

3. **Access and Monitoring of the Official E-mail Address**
   The official e-mail address (*contact_us-LOA@bir.gov.ph*) shall be maintained as a controlled, shared account, with authorized access granted to designated Administrators of the BIR Assessment Service and Customer Assistance Division.

   All requests for verification shall be logged, monitored, and tracked through this official e-mail address.

4. **Verification by the Assessment Service**
   The Assessment Service shall validate whether the LOA was validly issued and recorded in the official BIR systems; and coordinate with concerned offices, when necessary, to determine the authenticity and status of the LOA.

   The Assessment Service shall complete the validation and prepare the official response within three (3) working days from receipt of the complete request, and shall send the reply directly to the taxpayer using the official email address *contact_us-LOA@bir.gov.ph*

For strict compliance.

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue