



Bringing In Revenues
for Nation-Building

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



July 07, 2026

REVENUE MEMORANDUM CIRCULAR No. 077-2026

SUBJECT : Lost Triplicate Copy of Used/Filled-Up but Unissued BIR Form No. 0402 – Authority to Cancel Assessment

TO : All Internal Revenue Officials, Employees and Others Concerned

Notice is hereby given of the loss of triplicate copy of used/filled-up but unissued BIR Form No. 0402 – Authority to Cancel Assessment (ACA), with the hereunder stated serial number:

ACA202000015466

The abovementioned form was reported as lost by Ms. Jhillian Lei C. Cabrera, Revenue Officer I, Collection Division, Revenue Region No. 8A, Makati City. Consequently, the entire ACA set bearing the said serial number is hereby cancelled. All official transactions involving the use thereof is therefore considered as INVALID.

Internal Revenue officials, employees and others concerned are requested to promptly notify this Office in the event that the aforesaid form is found and to take the necessary measures to prevent the improper or fraudulent disposition or use of the same.

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

O-4/mqs

00000407
BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

RECEIVED
JUL 13 2026

BY: ADMIN UNIT - 2 TIME: 9:33am

MARISSA O. CABREROS, CESO III
Deputy Commissioner
Strategic Reforms Group
Officer-in-Charge
(per RSO/DPO No. 2016-37-2026)
Date of Signing 7-7-2026