



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



REVENUE DELEGATION AUTHORITY ORDER NO. 040-2026

In view of the approved leave of Ms. **ESMERALDA M. TABULE**, CESO V, Director II, Revenue Region No. 19 – Davao Region, from **August 08 to 31, 2026**, and in order not to disrupt the operation of **Revenue Region No. 19 – Davao Region**, as the exigencies of the service so require, the following documents shall be signed by **OIC – ARD AILEEN A. PUNZALAN**, Revenue Region No. 19 – Davao Region:

1. Preliminary Assessment Notice (PAN);
2. Final Assessment Notice/ Formal Letter of Demand (FAN/FLD);
3. Final Decision on Disputed Assessment (FDDA);
4. Authority to Issue Refund;
5. Subpoena Duces Tecum;
6. Certificate of Tax Exemption of Cooperatives;
7. Referral Letter for Criminal Complaints;
8. Lifting of Warrants and Notices (NTL, NOL, NOE);
9. Tax Clearance other than for bidding purposes;
10. Authority to Cancel Assessment (ATCA) for purposes of availment of tax amnesty;
11. Purchase Order/ Job Order and other Procurement/ Bid Documents;
12. Accreditation of Tax Agents/ Tax Practitioners;
13. Application to use loose leaf books of accounts;
14. Regular reports from Administrative and Human Resource Management Division and Finance Division;
15. Daily Time Records/ Application for Leave of Absence of all Heads of Offices;
16. Requisitions and Issue Slip, Purchase Request, and other administrative documents;
17. Disbursement Vouchers and Checks; and
18. Other documents being used and signed by the Regional Director in the ordinary course of operations of the Revenue Region.



Ms. AILEEN A. PUNZALAN 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 **August 08, 2026** and shall be automatically revoked upon the return of **Regional Director ESMERALDA M. TABULE** for official duty.


MARISSA O. CABRERIOS, CESO III
Deputy Commissioner
Strategic Reforms Group
Officer-in-Charge
(per RSO/DPO No. RO4037-2026)
Date of Signing 7-7-26

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue