



Bringing In Revenues
for Nation-Building

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



March 19, 2026

REVENUE MEMORANDUM CIRCULAR No. 048-2026

SUBJECT : Lost Two (2) Pads of Used/Filled-Up but Unissued BIR Form No. 2302 – Tax Subsidy Availment Certificate

TO : All Internal Revenue Officials, Employees and Others Concerned

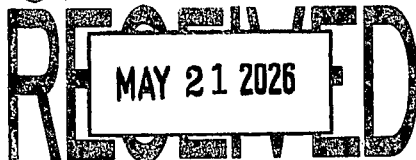
Notice is hereby given of the loss of two (2) pads of used/filled-up but unissued BIR Form No. 2302 – Tax Subsidy Availment Certificate, bearing the following serial numbers:

TSC202100008601 – TSC202100008650

The abovementioned forms were reported as lost by Ms. Jennifer S. Meneses, Revenue Officer IV, Revenue District Office No. 39, previously assigned at Revenue District Office No. 40, Revenue Region No. 7A, Quezon City, and have consequently been cancelled. All official transactions involving the use of said forms are therefore considered as INVALID.

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

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



BY: ADMIN UNIT - 1 TIME: 8:40am

00000221

O-4




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue