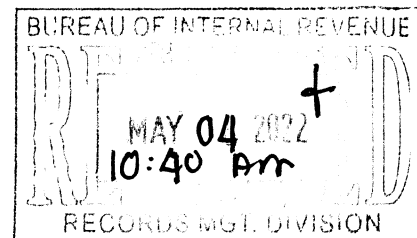




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office, Quezon City



March 28, 2022

REVENUE MEMORANDUM CIRCULAR NO. 67-2022

SUBJECT: Amending Certain Portions of RMC No. 32-2021 on the Standard Guidelines and Mandatory Requirements for the Processing and Issuances of Tax Clearance Certificate for Government-Owned or Controlled Corporations relative to the Application for Interim Performance-Based Bonus

TO : All Internal Revenue Officers, Employees and Others Concerned

I. OBJECTIVES:

This Circular is hereby issued to amend portions of Revenue Memorandum Circular (RMC) No. 32-2021 to include certain process under Large Taxpayer Service, verification in the Regional Collection Division for any outstanding liabilities, and enhance the requirements and prescribed format indicated in the aforesaid issuance.

II. GENERAL POLICIES:

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3. Tax Compliance Verification Sheet for Government-Owned or Controlled Corporation (TCVS-GOCC) shall be requested by the ARMD to the following Offices:
 - a. Concerned Revenue District Office (RDO) – for non-large taxpayers;
 - b. Large Taxpayers Assistance Division (LTAD) and Large Taxpayers Document Processing and Quality Assurance Division (LTDPQAD) – for regular large taxpayers;
 - c. Excise Large Taxpayers Regulatory Division (ELTRD) and LTDPQAD – for excise large taxpayers;
 - d. LT Division - Cebu – for large taxpayers registered under RDO No. 123; and
 - e. LT Division - Davao – for large taxpayers registered under RDO No. 127.

The TCVS-GOCC shall be requested thru the Head of Office's official e-mail address with the prescribed format subject of the email as **ARMD_Request for TCVS-GOCC_PBB Claim Period.**

4. Requests for TCVS-GOCC shall be processed by the concerned Office enumerated above and a scanned copy of the issued TCVS-GOCC shall be sent back to tcc_gocc@bir.gov.ph within twenty-four (24) hours from the receipt of request.
5. The attached *Annex "A"* of this circular is the prescribed format in the issuance of TCVS-GOCC with a one (1) month validity period from date of issuance, unless sooner revoked for valid reasons. Series in the TCC Number shall start at 0001 every year.
6. The prescribed criteria for the issuance of TCC-GOCC shall be observed by the taxpayer-applicant as follows:
 - a. No unpaid Annual Registration Fee;
 - b. No open valid "stop filer" cases;

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- c. No outstanding AR/DA that may not have yet been reported/transmitted to the Revenue Regional Office/LTS;

For applicants with outstanding AR/DA but the tax liabilities involved are subject of a pending application for compromise settlement or abatement of penalties pursuant to Section 204 of the Tax Code, as amended, a TCC-GOCC shall nevertheless be issued. Provided, that the taxpayer-applicant shall execute an "Affidavit of Undertaking" (Annex B) and has fully paid the amount offered for payment upon the application for compromise settlement or abatement of penalties.

- d. Not tagged as a Cannot Be Located (CBL) taxpayer.

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9. The Tax Clearance Certificate for GOCC (TCC-GOCC) or Letter of Denial for applications that are not compliant with the criteria set forth in RMC No. 32-2021 shall be signed/approved by the following BIR officials:

- a. Assistant Commissioner, Collection Service; or
b. Head Revenue Executive Assistant, Collection Service

10. The attached "*Annex C*" or "*Annex C.1*" of this circular is the prescribed format in the issuance of TCC-GOCC with a one (1) month validity period from date of issuance, unless sooner revoked for valid reasons while "*Annex D*" is the prescribed format of the Letter of Denial to be issued to those that do not meet the criteria set forth in RMC No. 32-2021.

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14. Certificate on Outstanding Tax Liability/ies (COTL) shall be requested by the ARMD from the concerned Regional Collection Division for non-large taxpayers and from Large Taxpayers Collection Enforcement Division (LTCED) for large taxpayers following the provisions of Revenue Memorandum Order No. 29-2014 with the prescribed format subject of the email as **Request for COTL_Taxpayer-Applicant's Name_PBB Claim Period.**

15. Requests for COTL shall be processed by the concerned Regional Collection Division and LTCED and a scanned copy of the issued COTL shall be sent back to tcc_gocc@bir.gov.ph within twenty-four (24) hours from the receipt of request.

III. DOCUMENTARY REQUIREMENTS:

1. Duly accomplished and notarized Application Form for TCC-GOCC (*Annex "E"*) with affixed documentary stamp or proof of payment of documentary stamp tax worth P30.00, if paid electronically.

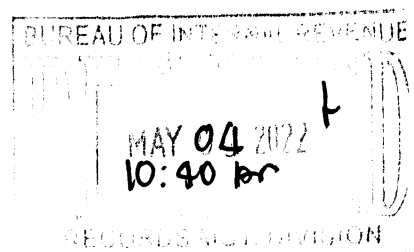
The said form shall be accomplished and signed by any person authorized through a Board Resolution.

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5. One (1) photocopy of two (2) valid Identification Cards (*Company ID and any government issued ID*) with three (3) specimen signatures of the Authorized Officer and the Corporate Secretary;
6. Special Power of Attorney (SPA) or Authorization Letter signed by the Authorized Officer with one (1) photocopy of two (2) valid Identification Cards (*Company ID and any government issued ID*) with three (3) specimen signatures of the authorized representative, applicable only



upon claiming of the issued TCC-GOCC or Letter of Denial through an authorized representative;

All revenue issuances and portions thereof inconsistent herewith are hereby considered amended, modified or revoked accordingly.

All internal revenue officials, employees and others concerned are hereby enjoined to be guided accordingly and give this Circular as wide publicity as possible.

This Circular shall take effect immediately.

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CAESAR R. DULAY
Commissioner of Internal Revenue

By:


MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-in-Charge

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