



Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE



NOTICE OF DISCREPANCY

Date: _____

FULL NAME OF TAXPAYER
ADDRESS
ADDRESS
TIN: 000-000-000-000

Sir/Ma'am:

Please be advised that we have submitted the report of investigation on your internal tax liabilities for taxable year _____ to _____ pursuant to Letter of Authority No. _____ dated _____ to the Revenue District Office/Chief of this office.

The said report includes the details of discrepancies **(ANNEX A)** as a result of the aforesaid investigation. Please take note that this is **NOT YET A DEFICIENCY TAX ASSESSMENT**.

In observance of procedural due process pursuant to Sec. 228 of the National Internal Revenue Code of 1997 (as amended by RA 8424) and Sec. 2 of Revenue Regulations No. 7-2018 dated 22 January 2018, you and/or your authorized representative are invited to a Discussion of Discrepancy at _____ **within five (5) days from the date of receipt hereof** to enable you to present and explain your side on the discrepancies noted by the investigating Revenue Officer.

You may submit at said discussion whatever documentary evidence you may have to reconcile and refute the noted discrepancies.

Your counsel/authorized representative may assist you at this discussion, or may represent you thereat, should you be unable to be present on said date. In the event that you shall be represented by your counsel or any other duly authorized representative, said counsel or representative must be so authorized in writing in accordance with the required authorization document by the BIR.



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Please be advised, however, that failure on your part to appear on the scheduled date of discussion without prior notice to the Bureau, will be construed as a waiver of your right to a discussion of discrepancy and as an indication that you have no objections to the Bureau's findings at this level. Furthermore, failure on your part to reconcile and present valid documentary support against the noted discrepancies will result in the issuance of a deficiency tax assessment.

Accordingly, a Preliminary Assessment Notice (PAN) covering that aforesaid deficiency tax assessment shall immediately be sent to you.

We trust, therefore, that this matter will merit your preferential attention.

Very truly yours,

FULL NAME & Signature

Revenue District Officer/Chief of Investigating Office

Noted by:

Authorized Signatory

Received by:

Full name, position and signature of
Taxpayer or Taxpayer's authorized representative

Contact details: _____

Date of receipt: _____