



Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE



Control No: _____

**CERTIFICATE OF DEDUCTIBILITY OF GOODS/ASSETS
DESTRUCTED/DISPOSED**

(Date)

Name and Address of Taxpayer

Gentlemen/Sir/Madam:

Please be informed that pursuant to existing rules and regulations, you have incurred a loss of _____ (number/quantity of units/items destroyed/disposed) valued at the actual cost in the amount of _____ (amount in words) (Php) as of (date of destruction/disposal) _____. Accordingly, this will serve as your authority to claim the above amount as deduction from income in computing your taxable income for the taxable year ended _____.

A copy of this Certification must be kept as part of your tax records and shall be made available to an authorized revenue officer upon audit or examination of your internal revenue tax liabilities.

Very truly yours,

(Name of Official)
ACIR-LTS or Regional Director

(if delegated to LT Division Chief or RDO)

By:

(Name of Div, Chief/RDO)
LT-Audit / RDO No.

- Copies:
- Original – Taxpayer
- Duplicate – Office File
- Triplicated – Extra Office File

