

WRITTEN CONFORMITY TO CONSOLIDATION
(Pursuant to RMO No. _____ in relation to RMO No. 1-2026)

Date: _____

TO:
The Commissioner of Internal Revenue
Bureau of Internal Revenue

THROUGH:
_____ (Office / Division)

SUBJECT: Written Conformity to Consolidation of Audit Cases

_____ (the "Taxpayer"), with TIN _____ and principal office address at _____, hereby voluntarily states and confirms the following:

1. Agreement to Consolidation

The Taxpayer agrees that the audit cases issued pursuant to the following Electronic Letters of Authority (eLAs), covering the same taxable period, may be consolidated in accordance with Revenue Memorandum Order (RMO) No. 1-2026:

- eLA No. _____ dated _____
- eLA No. _____ dated _____

2. Conformity to Issuance of Consolidated Notice

The Taxpayer conforms to the issuance of a Consolidated _____ (Notice of Discrepancy/Preliminary Assessment Notice/Final Assessment Notice), which shall supersede the previously issued _____ dated _____ and received on _____, solely for purposes of consolidation under RMO No. 1-2026.

The Consolidated Notice shall constitute the operative notice for the consolidated audit proceeding.

3. Effect on Procedural Periods

The Taxpayer agrees that any applicable response and/or protest period shall commence only upon actual receipt of the Consolidated Notice.

This Written Conformity is procedural in nature and is executed solely to facilitate consolidation under RMO No. 1-2026.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

RECEIVED

MAR 04 2026

BY: 9W ADMIN UNIT - 1 TIME: 5:30pm

IN WITNESS WHEREOF, the Taxpayer has caused this Written Conformity to be executed this ___ day of _____, 2026.

Signature over Printed Name of
Taxpayer/Duly Authorized Representative

Title/Designation

(Note: If signed by an authorized representative, a written authority must be presented and attached herein, which shall form a part of the official record.)

