

**CONSOLIDATION COMPLIANCE CHECKLIST***(Internal Document – Not for Service to Taxpayer)***PART I — ABSOLUTE PROHIBITIONS**

Before consolidation, confirm:

- No case has reached the FDDA stage.
- No FAN has become final and executory (no lapse of 30-day protest period without protest; no lapse of appeal period after FDDA).
- The cases do not involve one case at FAN stage and another at NOD stage or prior to NOD.

If any item above is unchecked → Consolidation shall NOT proceed.

**PART II — HIGHEST PROCEDURAL STAGE**

Identify the highest stage involved:

- NO NOD
- NOD
- PAN
- FAN

Rule: Consolidation moves forward only.

**PART III — PRE-ASSESSMENT STAGE CHECK****A. NOD-Level Scenarios**

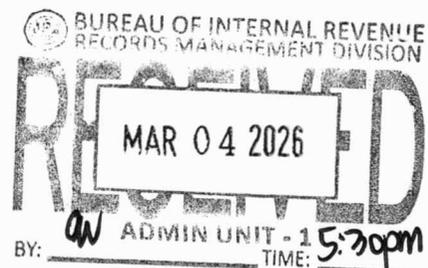
Applicable scenario:

- NO NOD + NO NOD
- NO NOD + NOD
- NOD + NOD

Before issuance of Consolidated NOD, confirm:

- Written Conformity secured (Annex B)
- Consolidated NOD expressly supersedes prior NOD(s)
- Proper service effected (RR No. 12-99, as amended, compliant)
- Discrepancy discussion rights preserved

If any unchecked → Do NOT consolidate.



**B. PAN-Level Scenarios**

Applicable scenario:

- NO NOD + PAN
- NOD + PAN
- PAN + PAN

Before issuance of Consolidated PAN, confirm:

- Written Conformity secured (Annex B)
- Consolidated PAN expressly supersedes prior PAN(s)
- Proper service effected
- Fresh fifteen (15)-day response period granted

If prescription risk exists:

- Waiver of Prescription secured (Annex C)

If any required safeguard is incomplete → Do NOT consolidate.

**PART IV — FAN-LEVEL CONSOLIDATION CHECK**

Applicable scenario:

- PAN + FAN
- FAN + FAN

Confirm ALL of the following:

**A. Validity and Finality**

- FAN validly issued and properly served
- FAN not final and executory
- Protest period still running OR valid protest timely filed

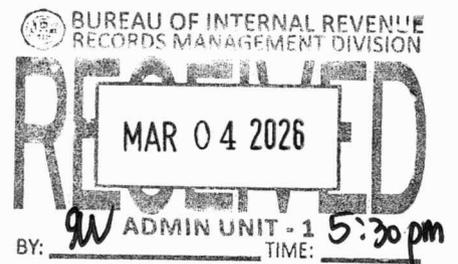
**B. Mandatory Safeguards**

- Written Conformity secured (Annex B)
- Waiver of Prescription secured and properly accepted (Annex C)
- Consolidated FAN expressly supersedes prior notice(s)
- Proper service effected (RR No. 12-99, as amended, compliant)
- Fresh thirty (30)-day protest period granted from receipt

**C. 180-Day Control (If Protest Filed)**

If protest has already been filed:

- Correct 180-day reckoning date determined
- Consolidated FAN issued before lapse of the 180-day period



If 180-day period has lapsed → Consolidation shall NOT proceed.  
No 180-day extension shall be sought solely for consolidation.

**PART V — NO REGRESSION CONFIRMATION**

Confirm:

- Consolidation does not revert the case to an earlier procedural stage.
- Consolidation does not disturb final assessments.
- Consolidation operates prospectively only.

**FINAL RULE**

If any required safeguard is incomplete or timing is uncertain:  
→ Do NOT consolidate. Proceed independently.

