Annex C

Bringing In Revenues for Nation-building

Revenue Region No. ___ - _____
Revenue District Office No. ___ - _____

BAGONG PILIPINAS

[Audit Case No.]

FIRST NOTICE FOR PRESENTATION/SUBMISSION OF DOCUMENTS/RECORDS

[Date]

[NAME OF TAXPAYER]
[Address]
[TIN: 000-000-000-00000]

Dear [Taxpayer's Name]:

This is to reiterate our request for the presentation of your accounting records pursuant to electronic Letter of Authority No. *[eLA000000000000/Audit Case No.]* _____ dated _____, which was served, together with the Checklist of Requirements, on _____ and received by *[Taxpayer or Authorized Representative/Position, if applicable]* _____ so that the examination of the same may commence.

You are therefore once again requested to submit/present accounting records/documents marked with check (√) in the attached Checklist of Requirements within ten (10) days upon receipt of this notice in order to allow us to conduct the required examination for internal revenue tax purposes.

This request is made in accordance with Section 235, Chapter I of Title IX of the National Internal Revenue Code of 1997, as amended, which is quoted hereunder for your information:

> *"**SEC. 235. Preservation of Books and Accounts and Other Accounting Records.** - All the books of accounts, including the subsidiary books and other accounting records of corporations, partnerships, or persons, shall be preserved by them for a period of five (5) years reckoned from the day following the deadline in filing a return, or if filed after the deadline, from the date of the filing of the return, for the taxable year when the last entry was made in the books of accounts. **The said books and records shall be subject to examination and inspection by internal revenue officers**: xxx...."*

00000594

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
AUG 24 2026
BY: _____ ADMIN UNIT - 1 TIME: 1:29 pm

Please acknowledge receipt hereof by accomplishing the form prepared hereunder. For inquiries, you may contact our telephone no. _____.

Very truly yours,

_____

REVENUE DISTRICT OFFICER
[*Signature Over Printed Name*]

A C K N O W L E D G E M E N T O F R E C E I P T

RECEIVED BY:

_____
[Date]

_____
TAXPAYER/AUTHORIZED REPRESENTATIVE
[*Signature Over Printed Name*]

00000594
BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
AUG 24 2026
ADMIN UNIT - 1
BY: _____ TIME: 1:29 pm