



Bringing In Revenues
for Nation-building

Revenue Region No. ____ - ____
Revenue District Office No. ____ - ____



[Audit Case No.]

SECOND AND FINAL NOTICE FOR PRESENTATION/SUBMISSION OF DOCUMENTS/RECORDS

[Date]

[NAME OF TAXPAYER]

[Address]

[TIN: 000-000-000-00000]

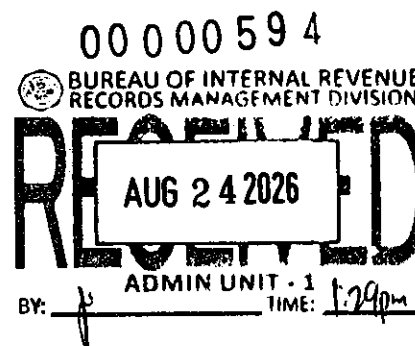
Dear [Taxpayer's Name]:

This is in connection with the examination of your books of accounts and other accounting records pursuant to electronic Letter of Authority No. [eLA000000000000/Audit Case No.] dated _____ for the verification of your [Tax Types] _____ liabilities for taxable year/period from _____ to _____.

Revenue Officer _____ under Group Supervisor _____ who is assigned to the case have reported that as of this date, the books of accounts and accounting records as required in the First Notice for Presentation/Submission of Documents/Records dated _____ which was received by [your Office/Company/Authorized Representative] _____ on _____ have not yet been submitted/presented for examination despite our previous request.

In line with the above, please be guided of the following provisions of the National Internal Revenue Code of 1997, as amended:

1. Section 235, Chapter I, Title IX – *“xxx the books and records shall be subject to examination and inspection by Internal Revenue Officers xxx”*;
2. Section 5 (C), Title I – The Commissioner or any authorized Officer has the power to *“xxx summon the person liable for tax ... xxx ... or any officer or employee of such person, or any person having possession, custody or care of the books of accounts and other accounting records containing entries relating to the business of the person liable for tax...xxx...”*; and
3. Section 266, Title X – Failure to obey summons shall be punishable by fines and imprisonment, upon conviction.



In order to ascertain your correct tax liabilities, ensure thorough verification, and early termination of your tax case, you are requested to present/submit the needed documents marked with check (✓) in the attached Checklist of Requirements within ten (10) days from receipt hereof.

Kindly give this matter your utmost attention to avoid future inconvenience and the pursuit of other legal actions deemed necessary under existing internal revenue rules and regulations.

Please acknowledge receipt hereof by accomplishing the form prepared hereunder. For inquiries, you may contact our telephone number _____.

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:

TAXPAYER/AUTHORIZED REPRESENTATIVE

[Signature Over Printed Name]

[Date]

00 000 59 4

 **BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION**

RECEIVED
AUG 24 2026

ADMIN UNIT - 1
BY: _____ TIME: 1:29 pm

NAME OF TAXPAYER | TIN 000-000-000-00000 | AUDIT CASE NO. | eLA SN | PERIOD COVERED