

**Quezon City****LN No.** \_\_\_\_\_**TIN:** \_\_\_\_\_**Date:** \_\_\_\_\_

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**Dear Mr./Mrs.**

**A partial tally resulting from computerized matching conducted by the Bureau on the purchases by your customers against the sales declared in your tax returns disclosed the following discrepancy for the \_\_\_\_\_ Quarter CY/FY \_\_\_\_\_.**

**Per Summary List of Purchases submitted by your customers****Sales per Tax Return****Discrepancy in Sales (under-declaration)****Percentage (%) of Discrepancy**

**In line with the Bureau's policy of affording taxpayers the opportunity to reconcile such discrepancy, you are hereby invited to the Bureau, \_\_\_\_\_(address of RDO/LTDO/LTAID)\_\_\_\_\_ on \_\_\_\_\_(date to be set by RDO/LTDO/LTAID, which should not be more than fifteen (15) from the receipt of the LN)\_\_\_\_\_ from 8:00 am to 12:00 noon, to validate these findings, and to present any documentary evidence you may have to reconcile these variances.**

**Should you agree with the findings of discrepancy stated above, you are hereby directed to pay the basic VAT due on the total adjusted tax base, plus corresponding interests and penalties, the computation of which is shown in Annex "A" attached hereto, using BIR Form 0611A. However, if you should settle and pay your tax liabilities within fifteen (15) days from receipt hereof, you have an option to request for an abatement of said penalties pursuant to the provision of Section 204 of the Tax Code of 1997. Settlement and payment of your tax liability beyond said period shall remove much of the basis for any such abatement. You are likewise encouraged to voluntarily settle the resulting deficiency income tax as a consequence of the above discrepancy, if such is not yet declared in your quarterly income tax return.**

**The herein payment shall be considered an advance payment of deficiency tax and therefore, without prejudice to any additional assessment that might**