

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 70-  
2014, August 18, 2014 ]**

**CLARIFYING THE REQUIREMENTS FOR THE ISSUANCE OF  
CERTIFICATIONS ON OUTSTANDING TAX  
LIABILITIES/DELINQUENCY VERIFICATION SLIPS FOR  
PURPOSES OF PROCESSING THE PAYMENT OF CLAIMS FOR TAX  
REFUND, CASH CONVERSION OF TAX CREDIT CERTIFICATES AND  
VAT MONETIZATION UNDER EO NOS. 68 AND 68-A**

*Adopted: 18 August 2014*

*Date Filed: 18 September 2014*

This Circular is hereby issued to clarify the requirements in the issuance of certifications and/or delinquency verification slips on the existence of any outstanding tax liability issued by Revenue District Offices (RDOs), Regional Collection Divisions, concerned Offices of the Large Taxpayers Service, Accounts Receivable Monitoring Division and other revenue Offices of this Bureau. Relative thereto, and for purposes of ensuring that tax refunds, cash conversions of Tax Credit Certificates (TCCs) and Value-Added Tax (VAT) monetization are not granted to delinquent taxpayers thereby protecting the interest of the government, the following requirements for the issuance of certifications and/or delinquency verification slips on the existence of any outstanding tax liability shall be strictly observed by all concerned issuing revenue Offices:

1. In cases where the taxpayer has ITS-generated "open cases", particularly "stop-filer cases", in addition to delinquent account cases, the same shall also be considered for purposes of this Circular. Accordingly, the concerned revenue Offices shall determine the validity thereof and only valid "stop-filer cases" defined and clarified under the provisions of Revenue Memorandum Order (RMO) No. 41-2011 shall be reflected in the prescribed certifications/ delinquency verification slips. The processing of payment of the abovementioned applications shall be held in abeyance pending the resolution of these "stop-filer cases" by the concerned revenue Offices.
2. The status of assessment cases of this Bureau against taxpayers that are pending before the courts of law, or with other revenue Offices (e.g., Appellate Division, regional Legal Divisions, etc.), in case of administrative protests, shall first be determined and clearly indicated in the certifications/ verification slips whether or not the same are final and executory. Accordingly, if the assessment cases are not yet final and executory and, therefore, remained pending resolution with the said courts of law, or with the concerned revenue Offices where the administrative protests were filed, the processing of payment of the said applications shall proceed.