

Large Taxpayers Service/Revenue Region No. ____
LT Audit Division ____ / LT Division ____ /Revenue District Office No. ____

DENIAL LETTER
[VOLUNTARY ASSESSMENT AND PAYMENT PROGRAM (VAPP)]

No.: (DL-RDO No.-MM-XXXXX)

(Date)

(Name of Taxpayer)

(Address)

(TIN of Taxpayer)

Gentlemen/Sir/Madam:

This refers to your application/availment for Voluntary Assessment and Payment Program (VAPP) under Section/(s) ____ (e.g., 9.a and 9.b/9.c) of Revenue Regulations No. 21-2020, which includes _____ (indicate tax type/s) for the calendar/fiscal year ending _____ .

Please be informed that after a thorough review and evaluation of your application, data reveals that (please check):

- _____ There is an outstanding Final Assessment Notice (FAN) that have become final and executory on or before the effectivity of RR No. 21-2020;
- _____ There is an undergoing investigation as a result of verified information filed by a Tax Informer under Section 282 of the NIRC of 1997, as amended, with respect to the deficiency taxes that may be due out of such verified information;
- _____ There are cases involving tax fraud filed and pending in the Department of Justice or in the courts;
- _____ There are pending cases involving tax evasion and other criminal offenses under Chapter II of Title X of the NIRC of 1997, as amended
- _____ You failed to act and/or comply with/pay the additional voluntary tax per BIR Notice of Deficiencies/Defects in the Availment of VAPP dated _____;
- _____ Others (please specify) _____

In view thereof, we regret to inform you that your application/availment for VAPP is hereby denied. Hence, you are not entitled to the privilege under Section 10 of RR No. 21-2020. However, your voluntary tax payment may be applied against any deficiency tax liability for taxable year 2018, in case of audit/investigation.

For your information and guidance.

Very truly yours,

Chief, LT Office/Revenue District Officer
(Signature Over Printed Name)