



Republic of the Philippines  
Department of Finance  
**BUREAU OF INTERNAL REVENUE**

ANNEX 'C'

Control No: \_\_\_\_\_

**CERTIFICATE OF DEDUCTIBILITY OF GOODS/ASSETS  
DESTRUCTED/DISPOSED**  
(Inventory Valuation Other than Actual Cost)

\_\_\_\_\_ (Date)

Name and Address of Taxpayer

\_\_\_\_\_  
\_\_\_\_\_

Gentlemen/Sir/Madam:

Please be informed that pursuant to existing rules and regulations, you have incurred a loss of \_\_\_\_\_ (number/quantity of units/items destroyed/disposed) valued at (costing method other than actual cost) in the amount of \_\_\_\_\_ (amount in words) (Php ) as of (date of destruction/disposal) . The declared value of the said inventory destroyed/disposed shall be considered prima-facie correct subject to adjustment upon verification of the actual cost of the same in an audit that may be conducted in the future. Accordingly, this will serve as your authority to claim the above amount as deduction from income in computing your taxable income for the taxable year ended \_\_\_\_\_.

A copy of this Certification must be kept as part of your tax records and shall be made available to an authorized revenue officer upon audit or examination of your internal revenue tax liabilities.

Very truly yours,

\_\_\_\_\_ ( Name of Official)  
ACIR-LTS or Regional Director

(if delegated to LT Division Chief or RDO)

By:

\_\_\_\_\_ (Name of Div, Chief/RDO)  
LT-Audit / RDO No.

- Copies:
- Original – Taxpayer
- Duplicate – Office File
- Tripllicated – Extra Office File

