



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

January 29, 2021

REVENUE MEMORANDUM CIRCULAR NO. 24-2021

**SUBJECT** : Circularizing the Nationwide Implementation of Online Application for Tax Clearance for Bidding Purposes and Tax Compliance Verification Certificate (eTCBP/TCVC) through the Bureau's Official Electronic-Mail Address

**TO** : All Internal Revenue Officers, Employees and Others Concerned

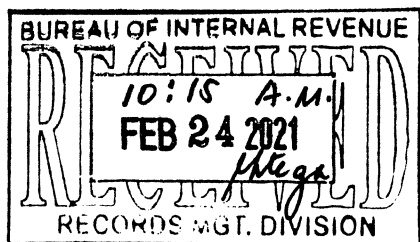
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This Circular is hereby issued to circularize that the Online Application for Tax Clearance for Bidding Purposes and Tax Compliance Verification Certificate (eTCBP/TCVC) as additional option to taxpayers in the filing of the application for tax clearance for bidding purposes and tax clearance verification certificate is now available nationwide.

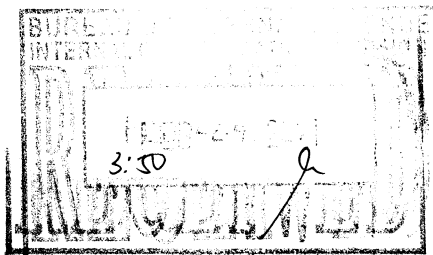
All taxpayers-applicants shall electronically file their applications for TCVC and TCBP thru the BIR Centralized email addresses: [etcvc@bir.gov.ph](mailto:etcvc@bir.gov.ph) (Annex "A") and [etcbp@bir.gov.ph](mailto:etcbp@bir.gov.ph) (Annex "B"), respectively, using the prescribed template as subject of the email.

The provisions of Operations Memorandum No. 73-2020 and 74-2020 both dated October 19, 2020 shall be observed in the processing of eTCBP/TCVC in relation to Revenue Memorandum Circular No. 121-2020 dated October 26, 2020.

All internal revenue officers, employees and others concerned are enjoined to give this Circular as wide a publicity as possible.



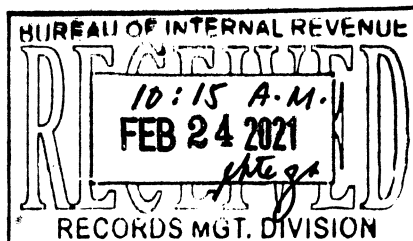
  
CAESAR R. DULAY  
Commissioner of Internal Revenue  
040633



ANNEX A

**TEMPLATE FOR SUBJECT OF EMAIL  
TAX COMPLIANCE VERIFICATION CERTIFICATE (TCVC)**

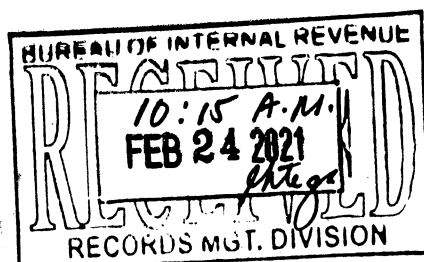
Tax Compliance Verification Certificate (TCVC) Issuing Offices	Template for Subject of Email
<b>RR 1 – CALASIAO</b>	
RDO 1 LAOAG CITY, ILOCOS NORTE	RDO1_Application for TCVC
RDO 2 VIGAN, ILOCOS SUR	RDO2_Application for TCVC
RDO 3 SAN FERNANDO, LA UNION	RDO3_Application for TCVC
RDO 4 CALASIAO, WEST PANG.	RDO4_Application for TCVC
RDO 5 ALAMINOS, WEST PANG.	RDO5_Application for TCVC
RDO 6 URDANETA, EAST PANG.	RDO6_Application for TCVC
<b>RR 2 – CORDILLERA ADMINISTRATIVE REGION</b>	
RDO 7 BANGUED, ABRA	RDO7_Application for TCVC
RDO 8 BAGUIO CITY	RDO8_Application for TCVC
RDO 9 LA TRINIDAD, BENGUET	RDO9_Application for TCVC
RDO 10 BONTOC, MT. PROVINCE	RDO10_Application for TCVC
RDO 11 TABUK CITY, KALINGA-APAYAO	RDO11_Application for TCVC
<b>RR 3 – TUGUEGARAO CITY</b>	
RDO 13 TUGUEGARAO, CAGAYAN	RDO13_Application for TCVC
RDO 14 BAYOMBONG, NUECA VIZCAYA	RDO14_Application for TCVC
RDO 15 NAGUILAN, ISABELA	RDO15_Application for TCVC
RDO 16 CABARROGUIS, QUIRINO	RDO16_Application for TCVC
<b>RR 4 – CITY OF SAN FERNANDO, PAMPANGA</b>	
RDO 17A TARLAC	RDO17A_Application for TCVC
RDO 17B PANIQUI, TARLAC	RDO17B_Application for TCVC
RDO 18 OLONGAPO	RDO18_Application for TCVC
RDO 19 SUBIC BAY FREEPORT ZONE	RDO19_Application for TCVC
RDO 20 BATAAN	RDO20_Application for TCVC
RDO 21A NORTH PAMPANGA	RDO21A_Application for TCVC
RDO 21B SOUTH PAMPANGA	RDO21B_Application for TCVC
RDO 21C CLARK FREEPORT ZONE	RDO21C_Application for TCVC
RDO 22 BALER, AURORA	RDO22_Application for TCVC
RDO 23A NORTH NUEVA ECIJA	RDO23A_Application for TCVC
RDO 23B SOUTH NUEVA ECIJA	RDO23B_Application for TCVC
<b>RR 5 – CALOOCAN CITY</b>	
RDO 24 VALENZUELA CITY	RDO24_Application for TCVC
RDO 25A WEST BULACAN	RDO25A_Application for TCVC
RDO 25B EAST BULACAN	RDO25B_Application for TCVC
RDO 26 MALABON / NAVOTAS	RDO26_Application for TCVC
RDO 27 CALOOCAN CITY	RDO27_Application for TCVC



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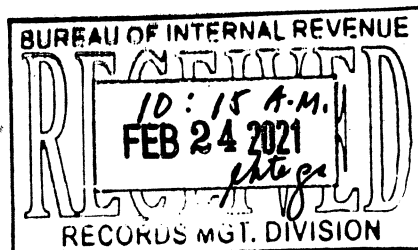
Tax Compliance Verification Certificate (TCVC) Issuing Offices	Template for Subject of Email
<b>RR 6 – MANILA</b>	
RDO 29 SAN NICOLAS - TONDO	RDO29_Application for TCVC
RDO 30 BINONDO	RDO30_Application for TCVC
RDO 31 STA. CRUZ	RDO31_Application for TCVC
RDO 32 QUIAPO - SAMPALOC - SAN MIGUEL	RDO32_Application for TCVC
RDO 33 INTRAMUROS - ERMITA - MALATE	RDO33_Application for TCVC
RDO 34 PACO - PANDACAN - STA. ANA	RDO34_Application for TCVC
RDO 36 PUERTO PRINCESA	RDO36_Application for TCVC
<b>RR 7A – QUEZON CITY</b>	
RDO 28 NOVALICHES	RDO28_Application for TCVC
RDO 38 NORTH QUEZON CITY	RDO38_Application for TCVC
RDO 39 SOUTH QUEZON CITY	RDO39_Application for TCVC
RDO 40 CUBAO	RDO40_Application for TCVC
<b>RR 7B – EAST NCR</b>	
RDO 41 MANDALUYONG	RDO41_Application for TCVC
RDO 42 SAN JUAN	RDO42_Application for TCVC
RDO 43 PASIG	RDO43_Application for TCVC
RDO 45 MARIKINA	RDO45_Application for TCVC
RDO 46 CAINTA - TAYTAY	RDO46_Application for TCVC
<b>RR 8A – MAKATI CITY</b>	
RDO 47 EAST MAKATI	RDO47_Application for TCVC
RDO 48 WEST MAKATI	RDO48_Application for TCVC
RDO 49 NORTH MAKATI	RDO49_Application for TCVC
RDO 50 SOUTH MAKATI	RDO50_Application for TCVC
<b>RR 8B – SOUTH NCR</b>	
RDO 44 TAGUIG - PATEROS	RDO44_Application for TCVC
RDO 51 PASAY CITY	RDO51_Application for TCVC
RDO 52 PARANAQUE	RDO52_Application for TCVC
RDO 53A LAS PINAS CITY	RDO53A_Application for TCVC
RDO 53B MUNTINLUPA CITY	RDO53B_Application for TCVC
<b>RR 9A - CABAMIRO</b>	
RDO 35 ROMBLON	RDO35_Application for TCVC
RDO 37 SAN JOSE, OCC. MINDORO	RDO37_Application for TCVC
RDO 54A TRECE MARTIREZ CITY, EAST CAVITE	RDO54A_Application for TCVC
RDO 54B KAWIT, WEST CAVITE	RDO54B_Application for TCVC
RDO 58 BATANGAS CITY	RDO58_Application for TCVC
RDO 59 LIPA CITY	RDO59_Application for TCVC
RDO 63 CALAPAN, OR. MINDORO	RDO63_Application for TCVC



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Tax Compliance Verification Certificate (TCVC) Issuing Offices	Template for Subject of Email
<b>RR 9B - LAQUEMAR</b>	
RDO 55 SAN PABLO CITY	RDO55_Application for TCVC
RDO 56 CALAMBA, LAGUNA	RDO56_Application for TCVC
RDO 57 BIÑAN, LAGUNA	RDO57_Application for TCVC
RDO 60 LUCENA CITY	RDO60_Application for TCVC
RDO 61 GUMACA, QUEZON	RDO61_Application for TCVC
RDO 62 BOAC, MARINDUQUE	RDO62_Application for TCVC
<b>RR 10 - LEGASPI CITY</b>	
RDO 64 TALISAY, CAM. NORTE	RDO64_Application for TCVC
RDO 65 NAGA CITY	RDO65_Application for TCVC
RDO 66 IRIGA CITY	RDO66_Application for TCVC
RDO 67 LEGAZPI CITY	RDO67_Application for TCVC
RDO 68 SORSOGON CITY	RDO68_Application for TCVC
RDO 69 VIRAC, CATADUANES	RDO69_Application for TCVC
RDO 70 MASBATE CITY	RDO70_Application for TCVC
<b>RR 11 - ILOILO CITY</b>	
RDO 71 KALIBO, AKLAN	RDO71_Application for TCVC
RDO 72 ROXAS CITY	RDO72_Application for TCVC
RDO 73 SAN JOSE, ANTIQUE	RDO73_Application for TCVC
RDO 74 ILOILO CITY	RDO74_Application for TCVC
RDO 75 ZARRAGA, ILOILO	RDO75_Application for TCVC
<b>RR 12 - BACOLOD CITY</b>	
RDO 76 VICTORIAS, NEGROS OCC	RDO76_Application for TCVC
RDO 77 BACOLOD CITY	RDO77_Application for TCVC
RDO 78 BINALBAGAN, N.O.	RDO78_Application for TCVC
RDO 79 DUMAGUETE CITY	RDO79_Application for TCVC
<b>RR 13 - CEBU CITY</b>	
RDO 80 MANDAUE CITY	RDO80_Application for TCVC
RDO 81 CEBU CITY NORTH	RDO81_Application for TCVC
RDO 82 CEBU CITY SOUTH	RDO82_Application for TCVC
RDO 83 TALISAY, CEBU	RDO83_Application for TCVC
RDO 84 TAGBILARAN CITY	RDO84_Application for TCVC
<b>RR 14 - EASTERN VISAYAS</b>	
RDO 85 CATARMAN, NORTHERN SAMAR	RDO85_Application for TCVC
RDO 86 BORONGAN, EAST SAMAR	RDO86_Application for TCVC
RDO 87 CALBAYOG CITY SAMAR	RDO87_Application for TCVC
RDO 88 TACLOBAN CITY	RDO88_Application for TCVC
RDO 89 ORMOC CITY	RDO89_Application for TCVC
RDO 90 MAASIN, SOUTHERN LEYTE	RDO90_Application for TCVC



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Tax Compliance Verification Certificate (TCVC) Issuing Offices	Template for Subject of Email
<b>RR 15 – ZAMBOANGA CITY</b>	
RDO 91 DIPOLOG CITY	RDO91_Application for TCVC
RDO 92 PAGADIAN CITY	RDO92_Application for TCVC
RDO 93A ZAMBOANGA CITY	RDO93A_Application for TCVC
RDO 93B ZAMBOANGA, SIBUGAY	RDO93B_Application for TCVC
RDO 94 ISABELA, BASILAN	RDO94_Application for TCVC
RDO 95 JOLO, SULU	RDO95_Application for TCVC
RDO 96 BONGAO, TAWI-TAWI	RDO96_Application for TCVC
<b>RR 16 – CAGAYAN DE ORO CITY</b>	
RDO 97 GINGOOG CITY	RDO97_Application for TCVC
RDO 98 CAGAYAN DE ORO CITY	RDO98_Application for TCVC
RDO 99 MALAYBALAY CITY	RDO99_Application for TCVC
RDO 100 OZAMIS CITY	RDO100_Application for TCVC
RDO 101 ILIGAN CITY	RDO101_Application for TCVC
RDO 102 MARAWI CITY	RDO102_Application for TCVC
<b>RR 17 – BUTUAN CITY</b>	
RDO 103 BUTUAN CITY	RDO103_Application for TCVC
RDO 104 BAYUGAN, AGUSAN DEL SUR	RDO104_Application for TCVC
RDO 105 SURIGAO CITY	RDO105_Application for TCVC
RDO 106 TANDAG, SURIGAO DEL SUR	RDO106_Application for TCVC
<b>RR 18 – KORONADAL CITY</b>	
RDO 107 COTABATO CITY	RDO107_Application for TCVC
RDO 108 KIDAPAWAN, NO. COTABATO	RDO108_Application for TCVC
RDO 109 TACURONG, SULTAN KUDARAT	RDO109_Application for TCVC
RDO 110 GEN. SANTOS CITY	RDO110_Application for TCVC
RDO 111 KORONADAL, SO. COTABATO	RDO111_Application for TCVC
<b>RR 19 – DAVAO CITY</b>	
RDO 112 TAGUM, DAVAO DEL NORTE	RDO112_Application for TCVC
RDO 113A WEST DAVAO CITY	RDO113A_Application for TCVC
RDO 113B EAST DAVAO CITY	RDO113B_Application for TCVC
RDO 114 MÁTI, DAVAO ORIENTAL	RDO114_Application for TCVC
RDO 115 DIGOS, DAVAO DEL SUR	RDO115_Application for TCVC

