REVENUE MEMORANDUM CIRCULAR NO. 60-2006 issued on October 9, 2006 prescribes the necessary steps to ensure that only authentic Tax Debit Memos (TDMs) are received by the Revenue District Offices and/or Authorized Agent Banks.

All authorized officials are directed to take the following necessary steps:

1. Verify that the TDMs accepted were issued only by authorized BIR offices pursuant to Revenue Memorandum Circular No. 51-2004, namely:
   - The Revenue District Offices (RDOs) of Revenue Region (RR) No. 8-Makati - for their respective taxpayers
   - The LTDO of Makati and Cebu - for their respective taxpayers
   - The Large Taxpayer Collection Enforcement Division - for LTAID I and LTAID II taxpayers
   - Collection Programs Division (CPD) - for all other RDOs and Regional Offices outside those mentioned above

2. Accept only original copy of TDM duly signed by authorized official of the issuing offices;

3. No photocopy of TDM should be accepted; and

4. Any erasure shall invalidate the acceptance of the TDM.