

REVENUE MEMORANDUM ORDER No. 71-98 issued September 28, 1998 clarifies the delineation of functions between the Enforcement Service and the Assessment Service especially with respect to third party information gathering and review of dockets of audit cases under the Enforcement Service. The Third Party Information Unit, a special unit under the direct supervision of the Enforcement Service, will assist the Commissioner in providing immediate and/or advance information necessary for the successful prosecution of tax fraud cases and identification of policy cases. On the other hand, the Audit Data Bank Division under the Assessment Service will gather all other third party information necessary to intensify the data bank of the Bureau, and will assist all investigating units by providing them with the necessary data to improve assessment, collection and enforcement of tax laws.