REVENUE MEMORANDUM ORDER NO. 26-2001 issued October 24, 2001 amends certain provisions of RMO No. 62-99 regarding the prescribed procedures in the review and reporting of tax fraud cases recommended for criminal prosecution.

All reports of investigations shall be reviewed by the Enforcement Service subject to final approval by the Office of the Commissioner. However, reports of investigation recommending criminal prosecution for tax fraud or evasion shall be initially reviewed within 15 days from receipt by the Prosecution Division. This is in order to determine the relevancy and sufficiency of the evidence to support the criminal charges against the subject taxpayer prior to the issuance of the Preliminary Assessment Notice.