REVENUE MEMORANDUM ORDER NO. 56-2000 issued December 26, 2000 amends the schedule of suggested compromise penalties under RMO No. 1-90 relative to compliance requirements on the printing, possession, use and issuance of sales or commercial invoices.

The schedule of prescribed compromise penalties shall not prevent the Commissioner or his duly authorized representative from accepting a compromise amount higher than as provided thereof. A compromise offer lower than the prescribed amount may be accepted after approval by the Commissioner of Internal Revenue or his duly authorized representative.