

REVENUE MEMORANDUM ORDER No. 75-98 issued October 6, 1998 lifts the ban on the investigation of the top twenty (20) taxpayers in the Revenue District Offices. Each Revenue District Officer will identify the top twenty (20) income and VAT taxpayers in their respective districts and will submit the list to the Regional Director for approval and issuance of Letter of Authority (LA). The Regional Director may issue additional LAs (other than the top 20 taxpayers) only upon prior approval of the Commissioner, based on a written request and justification for the necessity of investigation submitted by the Regional Director. For monitoring purposes, the Regional Directors will submit to the Assessment Service a list of all LAs issued.