REVENUE MEMORANDUM ORDER NO. 77-99 issued October 04, 1999 prescribes the guidelines and procedures in the administration of the qualifying examination for Revenue Officers who will be assigned to perform the audit of all internal revenue tax liabilities of excise taxpayers. The qualifying examinations are open to all qualified Revenue Officers (excise and non-excise tax) according to the criteria prescribed in the Order. It will be mandatory for all qualified excise tax personnel and assessment personnel assigned with the Special Teams under the Excise Tax Service and optional for other assessment personnel. Supervisors with a Revenue Officer IV item are not required to take the written examinations but are required to undergo an oral examination on managerial/supervisory skills and others, as may be required.