

REVENUE MEMORANDUM ORDER No. 68-98 issued September 4, 1998 prescribes the implementation of Oplan Accounts Receivable (AREC) as well as specifies the composition, duties and functions of the Task Force created for that purpose, namely: i) the National Office Collection Task Force (for accounts receivable involving P1 Million and above) and ii) the Regional Collection Task Force (for accounts receivable involving P100,000 but not more than P1 Million for Regional Offices and P100,000 and below for the Revenue District Offices).