REVENUE MEMORANDUM ORDER No. 61-98 issued July 8, 1998 prescribes the guidelines and procedures for the conduct of joint and coordinated examination of interrelated taxpayers covering all internal revenue taxes for taxable year 1997 and uninvestigated prior years. An Audit Team will be created to undertake the audit of large taxpayers and their related group of companies that will be identified. All Letters of Authority and Assessment Notices issued under the program will be signed by the Commissioner. However, the Authority to Accept Payment may be signed by the Assistant Commissioner for Enforcement Service. All investigations will be completed and reported not later than six (6) months from the issuance of the Revenue Special Order creating the Audit Team.