REVENUE MEMORANDUM ORDER NO. 57-99 issued July 14, 1999 amends pertinent provisions of Section III of RMO No. 33-99 regarding the issuance of Tax Verification Notices (TVNs) and approval of corresponding reports of verification. The Order also clarifies certain provisions of said RMO in relation to the coverage of cases to be issued TVNs; approval of reports of investigation from the Special Investigation Division of Regional Offices; issuance of asssessment notices; prescribed report format for case closed, assessed and outstanding covered by TVNs and the effectivity date for the use of TVNs.

Pre-numbered TVNs will be signed by the Regional Director, unless otherwise delegated by him in writing to the Assistant Regional Director. The signing of the TVNs may also be delegated in writing by the Regional Director to the Revenue District Officers. However, the Regional Director may revoke in writing the authority of the Assistant Regional Director or Revenue District Officers to sign TVNs when he deems it necessary.

One TVN will be issued for each taxable year/period under verification. Only TVNs with attached official duplicate copies of tax returns will be signed by the Regional Director or his duly authorized signatory.

The issuance of Return Verification Orders (RVOs) should be stopped immediately. TVNs should have been issued in lieu of RVOs from the date of receipt of the copy of RMO No. 33-99 by the Regional Offices or from May 1, 1999, whichever date was earlier.