

REVENUE MEMORANDUM ORDER NO. 89-99 issued December 10, 1999 prescribes the use of revised Letter of Authority (LA) Register (BIR Form No. 1968) and sets guidelines on its proper maintenance. Only one LA Register will be maintained since it will cover the investigation of income, business, withholding and other taxes. LAs issued, including those cancelled, will be recorded sequentially in the LA Register to facilitate monitoring. All offices authorized to issue LAs will maintain the LA Register. Finally, all offices concerned will fully utilize the pages of the LA Register before a new one is used.