REVENUE MEMORANDUM CIRCULAR NO. 32-2002 issued on August 29, 2002 specifies that the audit/verification and processing of the following tax returns covering taxable years 2001 and 2002 shall immediately be undertaken by the concerned investigating offices/divisions: 1) Estate/Donors Tax returns; 2) Capital Gains Tax returns, including Expanded Withholding Tax and Documentary Stamp Tax returns covering the sale/transfer of real property and shares of stocks; 3) returns of taxpayers retiring from business; 4) returns of taxpayers undergoing mergers/consolidations/ split-ups/spin-offs and other types of corporate reorganizations; and returns involving claims for tax credit/refund.