REVENUE MEMORANDUM ORDER No. 74-98 issued October 5, 1998 amends pertinent portions of RMO Nos. 69-98 and 54-97 relative to the issuance of Authority to Print (ATP) Sales Invoices and Receipts during systems non-availability and the issuance of Audit Notice/Letter of Authority. Manual procedures will be adopted in the generation of ATPs when the Registration System of the computerized Revenue District Offices (RDOs) (ITS or REG rolled out) is unavailable. In which case, the RDO will prepare and submit to the concerned Revenue Data Center Head a record on manually issued ATPs for the day. On the issuance of Audit Notice/Letter of Authority for Integrated Tax System (ITS) RDOs, said RDOs will be responsible for the preparation of list of taxpayers for audit as well as the creation of cases in the Case Monitoring System of the ITS, based on the Letter of Authority to be issued.