REVENUE MEMORANDUM ORDER No. 59-98 issued July 6, 1998 suspends the tax audit of taxpayers until further notice from the Commissioner. The following cases are not covered by the suspension: a) claim for refund of any internal revenue tax; b) estate and donor's tax cases; c) sales, transfers or dispositions of real property and shares of stock requiring the issuance of a tax clearance; d) internal revenue tax case of a dissolving or reorganizing corporation requiring a tax clearance; e) cases involving civil or criminal tax fraud which fall under the supervision of the Tax Fraud Division, or the Special Investigation Division; f) cases involving collection of delinquency internal revenue taxes; g) policy cases as may be authorized by the Commissioner; h) pre-audit of tax returns filed by taxpayers; and i) cases where the government's right to assess any deficiency tax may possibly be barred by prescription.