

REVENUE MEMORANDUM ORDER NO. 33-99 issued April 22, 1999 prescribes the guidelines and procedures in the use of pre-numbered Tax Verification Notices (TVNs) in lieu of Return Verification Orders (RVOs). Specifically, TVNs will be issued only for the following non-audit cases in the Revenue District Offices: a) verification and processing of all Capital Gains Tax returns; b) verification and processing of withholding tax returns involving property transactions; c) verification and processing of Estate and Donors Tax returns, where the gross estate/gift is below the audit threshold under the existing audit program; d) verification and processing of claims for tax credit/refund, where the gross sales/income and claims are below the audit threshold under the existing audit program; and e) protested cases under reinvestigation in the RDOs. Any issuance of TVNs for cases other than those specified will be referred to the Internal Affairs Service for investigation.