REVENUE MEMORANDUM ORDER NO. 10-2001 issued April 27, 2001 suspends temporarily the conduct of tax audit, examination, investigation and/or verification of taxpayer's book of accounts, records and other transactions. The following cases, however, are not covered by the suspension: 1) investigation of cases prescribing in year 2001; 2) service of Assessment Notices for cases prescribing in the year 2001; 3) processing and verification of Estate Tax Returns, Donor's Tax Returns and tax returns covering the sale of real property or shares of stocks, prior to the issuance of Tax Clearance and/or Certificate Authorizing Registration; 4) examination and/or verification of internal revenue tax liabilities of taxpayers retiring from business; 5) verification and processing of all claims for refund and/or tax credits; 6) requests for reinvestigation/reconsideration (protested tax cases); and 7) cases approved by the Commissioner of Internal Revenue for audit, specifically tax fraud, policy cases and those undertaken by task forces as directed by the Secretary of Finance.