REVENUE MEMORANDUM ORDER No. 38-98 issued May 4, 1998 amends RMO No. 11-98 by extending the period for the investigation of Value-Added Tax (VAT) returns from 30 to 60 days. In relation thereto, a Revenue Officer is required to finish a case and submit the report of investigation within 60 days from the date of issuance of the Letter of Authority.