REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

June 5, 2008

REVENUE MEMORANDUM ORDER NO. 21-2008

SUBJECT: **Supplemental Provisions on the Preliminary Analysis and Audit/ Verification of 2007 Internal Revenue Tax Returns Prescribed Under Revenue Memorandum Order No. 20-2008 Relative to the Issuance of Letters of Authority and Tax Verification Notices for Regional Cases**

TO : **Regional Directors, Revenue District Officers, Chiefs of the Regional Assessment Divisions, Revenue Officers and Others Concerned**

I. Objective

In order to clarify the authorized signatories for the issuance of Letters of Authority (LAs) and Tax Verifications Notices (TVNs) for the audit/verification of cases under the jurisdiction of the Regional Offices.

II. Supplemental Policies

1. The Regional Director shall sign and issue the LAs for regional cases selected for audit pursuant to Item No. II.6 of RMO No. 20-2008, including mandatory cases covered by LAs as defined under Item No. II.8 of the same RMO.

2. For cases falling within the thresholds set in Item No. II. 7 of RMO No. 20-2008, the TVNs shall be signed and issued by the Revenue District Officer, as well as TVNs issued for the verification of mandatory cases enumerated in Item No. II.8 of the said Order. The Regional Director is not, however, precluded to recommend the revocation of the authority of the Revenue District Officer to issue TVNs when he deems it necessary. The recommendation for revocation shall be done in writing to be submitted for approval of the Commissioner, through the Deputy Commissioner, Operations Group.

III. Repealing Clause

All existing revenue issuances and portions thereof which are inconsistent herewith are hereby amended or revoked accordingly.

IV. Effectivity

This Order shall take effect immediately.

(Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue