

**[BIR REVENUE MEMORANDUM ORDER NO. 57-99,
May 21, 1999]**

**AMENDING PERTINENT PROVISIONS OF SECTION III OF RMO
NO. 33-99 AND CLARIFYING CERTAIN PROVISIONS OF RMO
NOS. 33-99 AND 36-99**

I. Objectives

1. To amend Sections III.3, III.4 and III.11 of RMO No. 33-99 regarding the issuance of Tax Verification Notices (TVNs) and approval of corresponding reports of verification; and
2. To clarify certain provisions of the subject RMOs in relation to the coverage of cases to be issued TVNs, approval of reports of investigation from the Special Investigation Division of Regional Offices, issuance of assessment notices, prescribed report format for cases closed, assessed and outstanding covered by TVNs, and the effectivity date for the usage of TVNs.

II. Guidelines And Procedures

1. Section III.3 of RMO No. 33-99 is hereby amended to read as follows:

"Pre-numbered TVNs shall be signed by the Regional Director unless otherwise delegated by him in writing to the Assistant Regional Director. In order to facilitate the verification and processing of tax returns requiring the immediate issuance of certificates/tax clearance in District Offices located far from the Regional Office, the signing of the TVNs may also be delegated in writing by the Regional Director to the Revenue District Officers. However, the Regional Director may revoke in writing the authority of the Assistant Regional Director or Revenue District Officers to sign TVNs when he deems it necessary. The Regional Director shall furnish the Assistant Commissioner, Assessment Service with a copy of such delegation/revocation order immediately upon issuance thereof."

2. Section III. 4 of RMO No. 33-99 is hereby amended to read as follows:

"One TVN shall be issued for each taxable year/period under verification. Only TVNs; with attached official duplicate copies of tax returns shall be signed by the Regional Director or his duly authorized signatory."

3. Section III.11 of RMO No. 33-99 is hereby amended to read as follows:

"The corresponding reports of verification shall be subject to review by the Assessment Division prior to final approval by the Regional Director. For cases covered by TVNs issued by the Assistant Regional Director or Revenue District Officer, the reports of investigation shall likewise be