REVENUE MEMORANDUM ORDER NO. 64-2010 issued on July 16, 2010 amends Revenue Memorandum Order (RMO) No. 62-2010, which provides supplemental guidelines on the electronic issuance of Letters of Authority (eLAs) and related audit policies and procedures.

The security paper to be used in printing eLAs shall be an accountable form with alphanumeric serial numbers at the upper right hand corner bound in 3 copies per set and 50 sets per pad.

Said accountable form shall be requisitioned by the approving BIR officials enumerated under RMO No. 44-2010 from the Accountable Forms Division, which shall maintain a permanent record book containing the name and designation of the requisitioning officer, date issued and serial number of the form.