REVENUE MEMORANDUM ORDER NO. 69-2010 issued on August 13, 2010 prescribes the guidelines on the issuance of electronic Letters of Authority (eLAs), Tax Verification Notices (TVNs) and Memoranda of Assignment (MOA).

Only the Commissioner of Internal Revenue has system access to override eLAs issued for purposes of replacing regular eLAs into National Investigation Division (NID) or Special Investigation Division (SID) eLAs for Run After Tax Evaders (RATE) purposes. The Deputy Commissioner for Legal and Inspection Group shall be given query access to the Letter of Authority Monitoring System (LAMS) for purposes of determining if a regular eLA has already been issued to a taxpayer intended to be covered by the RATE Program.

The Accountable Forms Division shall not issue the new eLA form (BIR Form No. 1966) to the authorized revenue official unless all unused manual LAs issued to his office, including offices/divisions under his jurisdiction, are surrendered and accounted for.

Starting August 16, 2010, only eLAs printed on BIR Form No. 1966 shall be issued by the BIR for the audit/investigation of tax liabilities, except Estate Tax cases. TVNs shall be issued for Estate Tax cases irrespective of the amount of gross estate until December 31, 2010.

All LAs, whether manual or electronic, issued from March 1, 2010 covering cases for 2009 and other taxable years, as well as LAs issued by the Commissioner pursuant to RMC No. 61-2010, shall be retrieved and replaced with the new eLA form (BIR Form No. 1966). All revenue officers ordered to conduct investigation/audit through manually issued LAs prior to July 1, 2010 should continue the conduct of audit/investigation, subject to the retrieval and replacement of LAs.

Manual serially-numbered MOA shall be issued for the following cases:

a. Reassignment for the continuation of the audit/investigation of a case to another Revenue Officer (RO) due to resignation/retirement/transfer of the original RO;

b. Assignment to the original RO of returned cases by the reviewing office and reassignment to another RO of returned cases in case of resignation/retirement/transfer of the original RO;

c. Reassignment to another RO due to referral of the case to another investigating office (e.g., cases referred to SID by the RDO);

d. One-time transaction (ONETT) cases; and

e. Protested cases/cases for reinvestigation.

Taxpayers should not entertain audit/investigation using TVNs or MOAs for taxable year 2009 unless for cases specified in the Order.