REVENUE MEMORANDUM ORDER NO. 80-2010 issued on November 2, 2010 prescribes the following policies and guidelines in the audit of CY 2009 tax returns by the Revenue District Offices:

a. All taxpayers are considered as possible candidates for audit.

b. Priority shall be given to the following taxpayers who render professional services:
   - Lawyers;
   - Doctors;
   - Engineers;
   - Accountants; and
   - Other Professionals.

c. Last Priority status for income tax audit shall be accorded to those taxpayers with an effective income tax rate of eighteen percent (18%) (Gross Income X 18%). Taxpayers with the following effective VAT rate are also last in the priority for VAT audit:
   - 3% or higher for sale of goods; and
   - 6% for sale of service.

An exception to the Last Priority status shall be those taxpayers where there are findings / suspicions of under-declaration of sales/revenues.