

**REVENUE MEMORANDUM ORDER NO. 1-2021** issued on January 4, 2021 prescribes the revised Office Audit Threshold for cases to be audited/investigated by the Office Audit Section (OAS) of the Assessment Divisions in the Regional Offices.

The threshold (expressed in terms of Gross Sales/Receipts per Revenue District Office) for the issuance of electronic Letters of Authority (eLAs) to cover the audit/investigation of taxpayers under the jurisdiction of the Regional Office are specified in the Order.