REVENUE MEMORANDUM CIRCULAR NO. 77-2022 issued on May 30, 2022 suspends until further notice all field audit and other field operations of the Bureau of Internal Revenue covered by Letters of Authority/Audit Notices (LOAs)/Mission Orders (MOs) relative to examinations and verifications of taxpayers' books of account, records, and other transactions.

Effective May 30, 2022, no field audit, field operations, or any form of business visitation in execution of LOAs or MOs should be conducted, nor any new LOAs/ MOs be further issued. No written orders to audit and/or investigate taxpayers' internal revenue tax liabilities shall be issued and/or served, except in the following cases:

- Investigation of cases prescribing on or before October 31, 2022;
- Processing and verification of Estate Tax returns, Donor's Tax returns, Capital Gains Tax returns and Withholding Tax returns on the sale of real properties or shares of stocks, together with the Documentary Stamp Tax returns related thereto;
- Examination and/or verification of internal revenue tax liabilities of taxpayers retiring from business;
- Audit of National Government Agencies (NGAs), Local Government Units (LGUs) and Government-Owned and Controlled Corporations (GOCCs), including subsidiaries and affiliates; and
- Other matters/concerns where deadlines have been imposed or under the orders of the Commissioner of Internal Revenue.

However, service of Assessment Notices, Warrants, and Seizure Notices should still be effected. Also, taxpayers may voluntarily pay their known deficiency taxes without the need to secure authority from concerned Revenue Officials.

Inventory of all outstanding LOAs/Audit Notices, and Letter Notices as of May 30, 2022 shall be submitted to the Office of the Commissioner in Excel format (Annex A of the Circular), both in softcopy in CD/DVD and hardcopy, on or before noon of June 15, 2022.