

REVENUE MEMORANDUM ORDER No. 41-98 issued May 22, 1998 specifies that only the Chief or Assistant Chief of the Division is authorized to sign the Requisition and Issue Voucher (RIV-Gen. Form No. 3) in requesting for accountable forms, which have to be duly approved by their respective Assistant Commissioners (ACIR). Heads of Special Teams created for special projects who will requisition Letters of Authority and other accountable forms will submit an RIV signed by the ACIR/Deputy Commissioner directly supervising their activities. Finance officers of the Department of Foreign Affairs and Revenue Attaches requesting for Official Receipts (BIR Form 25.24) will sign the RIV which will be approved by the Chief, International Tax Affairs Division.