REVENUE MEMORANDUM ORDER NO. 75-99 issued September 27, 1999 delegates to the Regional Directors the authority to issue certain rulings with established precedents, namely: a) tax exemption of cooperatives; b) tax exemption of senior citizens; c) tax exemption of separation benefits; d) requests to use pre-numbered loose leaf forms, receipts and invoices; e) requests of government-owned and controlled corporations, as well as private sector participating in Socialized Housing Program and Community Mortgage Program for tax incentives; f) requests for exemption from the withholding tax on wages for the monetized ten (10) day vacation leave credits; and g) requests for change of accounting period. If request for ruling is filed or already on file with the National Office, the Office of the Commissioner or the Office of the Deputy Commissioner for Legal and Enforcement Group retains concurrent authority to sign and issue the said correspondence. Provided, further, that no such cases already filed before the Regional Offices will be referred to the National Office for action.