REVENUE MEMORANDUM ORDER NO. 35-2010 issued on March 29, 2010 amends Revenue Memorandum Order (RMO) No. 31-98, as amended by RMO No. 86-99, by delegating the authority to approve requests for disposal of Specialized Accountable Forms in the Regional Offices. For this purpose, a Regional Committee is created in the Regional Offices to be composed of the following:

- Chairman - Assistant Regional Director
- Member - Chief, Finance Division
- Member - Chief, Administrative Division

The Committee shall proceed with the disposal of obsolete, cancelled or spoiled accountable forms in accordance with existing Commission on Audit rules and regulations, except documentary stamps, which shall first undergo analysis by the BIR laboratory in the National Office. The BIR Regional Auditor shall be informed and requested to witness every disposal.