

[BIR MEMORANDUM ORDER NO. 20-93, March 25, 1993]

REVISION OF THE APPLICATION FORMS FOR TAXPAYER IDENTIFICATION NUMBER (TIN)

The following amendments to Revenue Memorandum Order (RMO) No. 23-91 relative to TIN application forms being used are hereby prescribed for the guidance and compliance of all concerned.

I. Persons and/or entities requesting or applying for TIN/s shall use the appropriate TIN application forms, listed as follows:

A. For Single Proprietorship (Annex A)*

B. For Corporation/Partnership (Annex B)*

C. For Employees/Overseas Contract

Workers (OCWs) [Thru Employers/
Philippine Overseas Employment
Agency (POEA)/ Accredited Recruitment
Agencies] (Annex C)*

D. General Application (Annex D)*

This general form shall be used by professional practitioners (ex. lawyers, accountants, doctors), self-employed individuals (ex. jeepney/tricycle drivers, etc.) and the like who do not fall and/or cannot be classified under the preceding categories (A,B,C).

II. All TIN application forms shall be properly filled up and shall be accompanied by proof or evidence that the person and/or entity applying for TIN is an active taxpayer (A person/entity who makes, renders or files a return, statement or other document with the Bureau of Internal Revenue.)

CATEGORY	PROOF/EVIDENCE
A. Single Proprietorship	Department of Trade and Industry (DTI) Registration; or Mayor's Permit
B. Corporation/Partnership	Securities & Exchange Commission (SEC) Registration; Certificate of Registration from the Cooperative Development Authority
C. Employees/OCWs [Thru	Application Form "C" duly accomplished