

**[BIR REVENUE MEMORANDUM ORDER NO. 23-91,
July 03, 1991]**

NEW TAXPAYER IDENTIFICATION NUMBER (TIN)

**I
Rationale**

The tax numbering systems currently in use by the BIR are technically deficient for effective computerized data processing. Therefore, in order to facilitate the processing of returns and other data/information regarding taxpayers, a Taxpayer Identification Number (TIN) is hereby designed and adopted for implementation.

**II
Policies**

A. The new TIN shall replace the existing TANs, VAT registration numbers, non-VAT registration numbers and withholding tax agent I.D. numbers. It shall consists of a nine (9) digit numeric code. (refer to Annex A for TIN structure)*

B. A TIN Card (Annex B)* shall be issued to all taxpayers in accordance with Section 236 of the National Internal Revenue Code (NIRC). Pre-printed labels (Annex C)* shall be provided annually to taxpayers through the RDO to ensure that the correct TIN is reflected on the return(s).

C. Taxpayers previously issued TANs and subsequently determined by the BIR as persons required to have TINs shall be notified of their new TINs thru their respective employers or thru personal delivery by the RDO or shall be requested to pick up their TINs and pre-printed labels from the RDO.

D. Taxpayers previously issued Tans and subsequently determined by the BIR as persons that do not require TINs shall not be assigned new TIN(s).

E. Taxpayers previously issued TANs and determined by the BIR as persons required to have TINs but are still not informed of their TINs by the end of October, 1991 shall file their application(s) for TINs with the RDO or RISSI.

F. New professional practitioners and recently established businesses shall file their application(s) for TIN(s) with the RDO or RISSI.

G. New employees shall file their TIN applications with their respective employers, while overseas contract workers (OCWs) shall file with the Philippine Overseas Employment Administration (POEA).

H. Taxpayers whose issued/assigned TINs/labels are lost, misplaced or insufficient

shall file an application for their replacement/replenishment with the RDO or RISSI.

I. The generation of the TIN shall be centralized at the Revenue Information Systems Services, Inc. (RISSI).

J. The update of TIN masterfile shall be done by RISSI on a continuing basis, based on open documents submitted by the taxpayers through the RDO.

III

Guidelines and Procedures

A. TAXPAYER (*New Applicants/those not issued TINs as replacement of TANs*)

1. Secure an application form (refer to Annex D, in case of individuals; and D-1, in case of corporations)* from the nearest RDO/RISSI. (Note: For employees, request employer/POEA that he be included in the list of employees applying for TIN)
2. Fill up the application form, taking careful note of the instructions printed thereon.
3. Submit the accomplished form to the receiving clerk of RDO/RISSI.
4. Secure claim stub indicating the scheduled date of issuance/release of TIN ID card and pre-printed labels.
5. Secure TIN ID Card and labels from the Office where the application was filed on the scheduled date of issuance.

B. TAXPAYER (*Those who lost or require additional TINs/ pre-printed labels*)

1. Submit letter-request to RDO/RISSI stating therein the following data:
 - a. Taxpayer Name
 - b. Address of Residence or Principal Place of Business
 - c. Date of Birth or Date of Incorporation
 - d. Reason/s for re-issuance of TIN and/or replenishment of pre-printed labels.
2. Secure claims stub indicating the scheduled date of issuance/release of TIN ID Card and pre-printed labels.
3. Secure TIN ID Card and labels from the Office where the letter-request was filed on the scheduled date of release.

C. Local Employer/POEA

1. Secure blank application forms (Annex E^{*} - for local employers and Annex E-1^{*} for POEA)^{*} from the nearest RDO or RISSI.
2. Fill up the application form indicating therein the list of employees/OCWs applying for TIN.
3. Submit the accomplished form to RDO/RISSI.
4. Secure claim stub indicating the scheduled date of issuance/release of TIN ID Cards/pre-printed labels.
5. Secure TIN ID Cards from RDO/RISSI where the applications were filed on the scheduled date of issuance.
6. Distribute the TIN ID Cards/pre-printed labels to employees/OCWs concerned.
7. Transmit back to RDO (where the applications were filed all TIN ID Cards/pre-printed labels which remain unclaimed fifteen (15) days from date of receipt of TIN ID Cards/pre-printed labels from RDO/RISSI.

D. *RDO*

1. Receive TIN application or letter-request for replacements of TIN ID Card and/or pre-printed labels from taxpayer/local employer/POEA.
2. Determine whether taxpayer-applicant is:
 - a. an employee - instruct taxpayer to apply for TIN with his employer or if an OCW, to apply with POEA.
 - b. a local employer/POEA (applying for TINs of its employees/OCWs) - receive the application form.
 - c. a business entity and/or withholding tax agent-ask taxpayer to show business permit and/or SEC registration and/or authority to be withholding tax agent.
 - d. a professional practitioner-ask proof of payment of PTR or Occupation tax.
 - e. an estate/trust - ask proof, such as trust documents.
 - f. a taxpayer securing replacement of lost TIN ID Card/replenishment of pre-printed labels - require the letter-request for replacement/replenishment.
 - g. other applicants who do not fall under any of the abovementioned categories (a-f) or cannot show proof/evidence as such - inform taxpayer(s) of suspension of issuance of the TAN under RMO 22-91.
3. Check if application form filed by taxpayer is appropriately accomplished.