

**[ BIR (DOF) REVENUE MEMORANDUM ORDER NO.  
48-94, June 02, 1994 ]**

**PROCEDURE ON ISSUANCE OF TAXPAYER IDENTIFICATION  
NUMBER (TIN) AT THE RDO LEVEL**

**I**  
**Objectives**

1. To be able to issue a Taxpayer Identification Number (TIN) at the district level at the soonest possible time.
2. To institute an effective monitoring and control of issuance of pre-generated TIN
3. Pinpoint responsibility in the issuance of pre-generated TIN

**II**  
**Coverage**

Issuance of pre-generated TINs will be done only at revenue district offices outside Metro Manila. All revenue district offices under Metro Manila revenue regions are not covered by this Order except RDO 25 (Malolos, Bulacan), RD 54 (Trece Martirez City), RD 35 (Romblon), RD 36 (Puerto Princesa) and RD 37 (San Jose, Occidental Mindoro).

**III**  
**Definition of Terms**

1. Pre-generated TIN - a TIN generated by the ISOS with no other information except the numbers
2. TIN Control Sheet - a list containing the series of pre-generated TINs
3. TIN personnel - a BIR employee tasked and authorized by a Revenue District Officer to take charge of the issuance of pre-generated TINs
4. Screens a TIN application - checks completeness and accuracy of information written in the TIN application form against submitted document requirement.

Note: For TIN application of Land Bank assisted farmers, a certification of membership in the farmer's cooperative should be required.

5. Incompletely and inaccurately filled-up TIN application form - a form filled-up with incomplete name (no middle name or initial), address, wrong birthday or date of incorporation, no civil status for individuals, etc.