

**REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE**

September 23, 2010

REVENUE MEMORANDUM CIRCULAR NO. 79-2010

SUBJECT: Additional Guidelines on the implementation of the eREG System

TO : All Internal Revenue Officials, Employees and Others Concerned

Pursuant to Revenue Memorandum Order No. 26-2009, individual taxpayers such as single proprietors, professionals and mixed income earners are advised to secure their TIN using the eREG System. Likewise, employers classified as Large Taxpayers (LTs), corporations under the Taxpayer Account Management Program(TAMP) and those registered/enrolled in the Electronic Filing and Payment System (eFPS) are required to use the eREG in applying for TINs for their employees.

Note that the eREG system's enhanced security features were put in place to minimize, if not eliminate, the issuance of multiple TINs brought about by error in encoding or incomplete encoding of information. Taxpayers with the following circumstances are required to appear personally in the Revenue District Office having jurisdiction over their registered address:

1. Those with incomplete data (e.g. no middle name, such as Chinese and child of a solo parent) on the basic taxpayer information form; and
2. Those who are found to have matching records in the BIR database that fall under any of the following validation rules:
 - same last name, first name and middle name
 - same last name, first name and middle initial
 - same last name, first name and birth date
 - same last name, middle name and birth date
 - for a married female whose civil status entered in eREG is married, the entered middle name, first name and birth date has respectively matching last name, first name and birth date of a female in the BIR database.

Relative thereto, the Taxpayer Service Sections of the Revenue District Offices (RDOs) are hereby directed to accommodate said taxpayers who cannot proceed with the registration on the eREG due to the aforementioned reasons. The existing procedures on TIN Issuance and registration using the ITS shall be observed.

All internal revenue officers are hereby enjoined to give this circular as wide a publicity as possible.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue