April 30, 2002

REVENUE MEMORANDUM ORDER NO. <u>10-2002</u>

SUBJECT : Issuance of Cardboard Taxpayer Identification Number (TIN) Card

TO : All Revenue Officials, Employees and Others Concerned

I. **OBJECTIVES**

This Order is issued to:

A. Provide guidelines and procedures on the issuance of the cardboard TIN cards.
B. Define the various TIN card application requirements.

II. **POLICIES**

A. **Plastic TIN cards shall no longer be issued**. Instead, TIN cards for new applicants and/or reprints shall be issued in cardboard form (Refer to *Annex "A"* for new TIN Card design).

B. Requests for the issuance/replacement of TIN cards shall be made directly at the Revenue District Office (RDO) having jurisdiction over the place of registration corresponding to the purpose of application listed in *Annex "B"*.

C. New taxpayers/registrants shall not be required anymore to accomplish BIR Form 1925, TIN Card Capture Form, in applying for a TIN card. Issuance of TIN card shall be based on the applicable registration form (BF No. 1901, 1902, 1903 or 1904) filed by the taxpayer.

D. BIR Form 1905 (Application for Registration Information Update, Revised Jan 2000 ENCS version or any other later version) shall be used in applying for TIN card due to loss, damage, change of registered address and change of trade/business name.

E. Photo of individuals/company logo shall no longer be required for the processing of cardboard TIN cards.

F. To facilitate issuance of TIN cards to taxpayers, printing of TIN cards shall be done by the RDO. The Information Systems Development Service (ISDS) shall design a template that shall enable computerized RDOs to print TIN cards.

G. Systems Operations Division, Information Systems Operations Service (SOD, ISOS) shall issue blank TIN cards to RDCs which shall be responsible in releasing blank TIN cards to all computerized RDOs under their jurisdiction.

H. To replenish the inventory of blank TIN cards, RDOs concerned shall prepare and submit an inventory report (See *Annex "C"* for the format) of the TIN cards issued to concerned RDCs. Damaged/spoiled cards shall be included in the report and must be surrendered to ensure that all blank cards are properly accounted for and monitored.

I. The RDC concerned shall be responsible for monitoring blank TIN cards issued and consolidating inventory reports submitted by all computerized RDOs. The consolidated report (See *Annex "D"* for the format) shall be submitted to SOD-ISOS as basis for replenishment of blank TIN cards.

J. The Chief, Taxpayer Service Section of the RDOs shall be held liable for any discrepancy arising in the distribution of blank TIN cards.

K. Pre-generated TIN shall still be issued to all non-computerized RDOs.

L. The Taxpayers Assistance Service (TAS) shall be responsible for the overall monitoring of the distribution of TIN Cards to the concerned taxpayers by the Revenue District Offices, including the existing undistributed TIN Cards (plastic or cardboard).

III. **PROCEDURES**

A. Taxpayer Service Section (TSS) of the Computerized RDO

1. Receive applicable registration/application form:

1.1 For New Registrants

1.1.1 Receive from the applicant duly accomplished applicable Registration Form (1901 or 1902 or 1903 or 1904) and relevant attachments (See *Annex "E"*).

  1.2 For Replacement of Cards

1.2.1 Receive from the taxpayer the duly accomplished BIR Form 1905.

1.2.2. Submit the following attachments as the case maybe:

a. If replacement is due to loss, request taxpayer to present any identification to establish the applicant's identity and affidavit of loss.
b. If replacement is due to damaged TIN card, request taxpayer to surrender the old TIN card.
c. If replacement is due to transfer of registration of private corporations, partnerships and single proprietors, request taxpayer to submit the following:

- Original Certificate of Registration (COR) for replacement of new one
- Inventory list of unused invoices/receipts (bearing old address) indicating the serial numbers
- Unused invoices and receipts for re-stamping, if stamping of invoices is still required under the prevailing revenue regulations
- Latest DTI Certificate/SEC Registration
- Sketch of place of production (if taxpayer is subject to Excise Tax)
- Sending of Confirmation Notice from the destination/target RDO to the previous/old RDO

2. Check submitted documents if:

a. all the requirements are duly accomplished/complete;
b. all information are legibly or validly supplied;
c. the specified registered address is the same as the registered address specified in the other documents; and
d.   all other information in the application form match with the information in the other submitted forms/documents.

Otherwise, return the documents to the taxpayer for completion/correction.

3. Check for the existing TIN of the taxpayer:

   a. If ITS database is available:

      a.1 Verify against the RDC and NO Registration databases
          by using the search parameters, Taxpayer Status
          "A" & "B"; and

       a.2 If not found, verify further against the ISOS TIN database.

   b. If ITS database is not available:

      b.1 Verify against the initial Master List of Registrants and
          subsequent monthly List of New Registrants provided by
          RDC.

4. Encode all the registration data/updates using the registration module
   of the ITS ensuring accuracy in encoding.
5. For new registrants, generate TIN and indicate in the appropriate
   portion of BIR Form 1901/ 1902/ 1903/1904.
6. Re-encode the needed data for printing of the TIN card. (If TIN
   application is by bulk and is more than 20, inform applicant on the
   date of issuance of TIN Card).
7. Print TIN card using dot matrix printer.
8. Issue TIN card to taxpayer after registration is completed.
9. Maintain an inventory of 2,000 blank TIN cards.
10. Submit inventory report to RDC on the distribution of blank TIN cards
    and corresponding RIV to request replenishment when eighty percent
    (80%) of the total blank TIN cards have been used.

B. Taxpayer Service Section (TSS) of the Non-Computerized RDO

1. Receive applicable registration/application form:

   1.1 For New Registrants

      1.1.1 Receive from the applicant duly accomplished applicable
            Registration Form (1901 or 1902 or 1903 or 1904) and
            relevant attachments (See *Annex "E"*).

1.2 For Replacement of Cards

   1.2.1 Receive from the taxpayer the duly accomplished BIR Form 1905.
   1.2.2 Submit the following attachments as the case maybe.

   a. If replacement is due to loss, request taxpayer to present any identification to establish the applicant's identity and affidavit of loss.
   b. If replacement is due to damaged TIN card, request taxpayer to surrender the old TIN card.
   c. If replacement is due to transfer of registration of private corporations, partnerships and single proprietor request taxpayer to submit the following:

   - Original Certificate of Registration (COR) for replacement of a new one
   - Inventory list of unused invoices/receipts (bearing old address) indicating the serial numbers
   - Unused invoices and receipts for re-stamping, if stamping of invoices is still required under the prevailing revenue regulations
   - Latest DTI Certificate/SEC Registration
   - Sketch of place of production (if taxpayer is subject to Excise Tax)
   - Sending of Confirmation Notice from the destination/target RDO to the previous/old RDO

2. Check submitted documents if:

   a. all the requirements are duly accomplished/complete;
   b. all information are legibly or validly supplied;
   c. the specified registered address is the same as the registered address specified in the other documents; and
   d. all other information in the application form match with the information in the other submitted forms/documents.

Otherwise, return the documents to the taxpayer for completion/correction.

3. Determine if taxpayer has an existing TIN by verifying from the Data Entry Program maintained for registered taxpayers (district stand-alone database) as a first level of search. If not found, verify with the System Operations Division of Information Systems Operations Service (SOD-ISOS) thru phone, fax, mail or e-mail.

4.1 If taxpayer has no existing TIN
    a. Issue pre-generated TIN if determined to be a new taxpayer; type the name, address, date of incorporation/birth and release TIN card to taxpayer.
    b. Fill-up the appropriate portion of the Pre-Generated TIN Control Sheet (*Annex "F"* – in duplicate) corresponding to the taxpayers information (date of issue, name, address, sex and date of incorporation/birth date).
    c. Encode all the registration data in the Data Entry Program in accordance with the existing procedures.
    d.   Transmit encoded data in diskette to SOD-ISOS every 1st week of the month.
    e. Transmit to SOD-ISOS the accomplished Pre-Generated TIN Control Sheet not later than the 25th day following the close of the month.
    f. Maintain an inventory of 2,000 pre-generated TINs for individuals and 500 for non-individuals.
    g. Request replenishment of pre-generated TIN from SOD-ISOS if eighty percent (80%) of the total pre-generated TINs have been liquidated.
    h. File the original copy of accomplished Pre-Generated TIN Control Sheet.

4.2 If taxpayer is applying for a new branch,
    a. Inform taxpayer on the date of issuance of new branch code.
    b. Forward registration forms (Form 1903) to SOD-ISOS for assignment of branch code and encoding of registration.
    c.   Receive from SOD-ISOS the new branch code of the branch applied for and release it to the taxpayer.

4.3 If taxpayer has an existing TIN, review taxpayer's registration record with the information in BIR Form 1905.   If all the information are valid and correct, prepare and give the TIN card to taxpayer immediately. If there is discrepancy with the existing record, advise the taxpayer to update his registration information. **(Note: Form 1905 should be submitted to SOD-ISOS for registration update)**

C. Facilities Management Division, Revenue Data Center (FMD, RDC) Concerned

1.   Receive blank TIN cards from SOD-ISOS.

2.   Distribute TIN card to computerized RDOs.

3.   Receive and process TIN card inventory reports from different RDOs.

4.   Replenish blank TIN cards of the concerned RDOs if 80% of the issued blank TIN cards have been used and upon submission of approved RIV.

5.   Consolidate inventory reports of RDOs and submit to SOD-ISOS together with the approved RIV to request replenishment of blank TIN cards on hand.

D. Systems Operations Division, Information Systems Operations Service (SOD – ISOS)

a. For Computerized RDOs

1. Issue blank TIN cards to FMD, RDC for distribution to computerized RDOs.

2. Receive consolidated inventory report of blank TIN cards.

3. Replenish blank TIN cards of RDC concerned if 80% of the blank TIN cards have been distributed to computerized RDOs.

b. For Non-Computerized RDOs

1. Check the existence of taxpayer's TIN in the ISOS database for non-computerized RDOs.
2. Receive encoded registration information of taxpayers from the non-computerized RDOs and request to upload it to ITS database.
3. Encode registration data of new branches from non-computerized RDOs of an existing taxpayer through the registration module of the ITS.
4. Transmit to the RDO concerned the new branch code of a taxpayer from non-computerized RDOs.
5. Receive BIR Form 1905 from non-computerized RDOs to update taxpayer's information.
6. Issue/furnish RDO with system pre-generated TINs and Pre-Generated TIN Control Sheet (in duplicate) together with the blank TIN cards.
7. Replenish pre-generated TIN upon request of the concerned RDOs if 80% of the issued pre-generated TINs have been liquidated.
8. Receive the 2nd copy of accomplished Pre-Generated TIN Control Sheet from non-computerized RDOs.

IV. **REPEALING CLAUSE**

All revenue issuances or portions thereof inconsistent herewith are hereby repealed or amended accordingly.

V. **EFFECTIVITY**

This Order shall take effect immediately.

(Original Signed)
RENÉ G. BAÑEZ
Commissioner of Internal Revenue

F-3