

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

July 28, 2009

**REVENUE MEMORANDUM CIRCULAR NO. 45-2009**

**SUBJECT :** Circularizing the implementation of the eRegistration System (Enhanced eTIN)

**TO :** All Internal Revenue Officers and Others Concerned

---

Pursuant to Revenue Memorandum Order (RMO) 26-2009 dated July 10, 2009, eRegistration (eREG) System shall be available for self-employed individuals such as single proprietors, professionals and/or mixed income earners, registered employers applying TINs on behalf of their employees and authorized Government Agencies and its Instrumentalities (GAIs) for E.O. 98 applicants. The eREG System also offers services such as online payment facility for Annual Registration Fee (ARF) and generation of Certificate of Registration (COR).

Relative thereto and in as much as the system shall be rolled out partially, all identified users except self-employed individuals, are advised to use the eREG System for purposes of securing TIN. Registered employers including those with existing eTIN log-in accounts are hereby required to enroll using the system and submit their Letter of Intent (LOI) to the Revenue District Office (RDO) having jurisdiction over the employer's address. Furthermore, interested GAIs may now submit their application for system access by accomplishing BIR Form No. 0044 together with the LOI duly signed by the Head of Office to the RDO where the GAI is registered. The LOI shall include the following details:

1. TIN of employer or GAIs;
2. Last Name/First Name/Middle name of authorized user;
3. Job designation of authorized user;
4. Purpose of Request;
5. Valid email account of authorized user; and
6. Internet Protocol (IP) address of the Personal Computer (PC) dedicated to access the eREG System.

Access of self-employed individuals with the eREG system and availability of online payment facility for business registration fee will be announced later.

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

(Original Signed)  
**SIXTO S. ESQUIVIAS IV**  
Commissioner of Internal Revenue

**H-2**