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

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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.

IV
Policies

1. The Information Systems Operations Service (ISOS), through the TIN Coordinating Section will issue a series of pre-generated TINs contained in a TIN Control Sheet (see attached sample form)[*] with a corresponding number of blank TIN cards and stick-on labels only to revenue district offices outside Metro Manila.

2. The revenue district officers above mentioned will be held completely responsible and accountable for the

handling and issuance of pre-generated TINs. His authorized TIN personnel assigned for this task should be properly trained to insure accuracy of job accomplishment. The TIN Coordinating Section of the ISOS will evaluate the readiness of the authorized TIN personnel for the job and may conduct actual training for those found to be inefficient.

3. The Metro Manila RDOs should follow the existing procedures in weekly transmittal of TIN applications to the ISOS. With the decrease in batch processing of TINs from RDOs as a result of this Order, efficient TIN issuance can be expected from the ISOS.

4. The ISOS will evaluate compliance with this Order and will recommend any of two possible actions: a) Continuous allocation of pre-generated TINs if compliance evaluation is acceptable, or b) curtailment of allocation of pre-generated TINs if compliance evaluation is poor.

5. Specific series of pre-generated TINs will be issued to the RDOs and no other numbers except those contained in the assigned series should be issued to taxpayers. Initial issuance will be 500 TINs for individuals and 200 TINs for corporations. Replenishment of pre-generated TINs will be done based on RDO requests and ISOS evaluation of RDO compliance with this Order. An RDO may request for replenishment through a Requisition and Issue Voucher (RIV) when his available pre-generated TINs on hand reaches the 10% stock level (An indication of the remaining 10% is printed in the TIN Control Sheet). The filled-up TIN Control Sheet should be attached to his RIV and submitted to the TIN Coordinating Section of the ISOS at Room 309 of the Revenue Computer Center.

V
Procedures

1. The ISOS issues a series of pre-generated TINs to the revenue district offices qualified in II.1 statement of policies.

2. The revenue district officer or his authorized TIN personnel submits an RIV and receives the pre-generated TINs contained in the TIN Control Sheet, corresponding number of blank TIN cards and stick-on labels from the TIN Coordinating Section of the ISOS.

3. The authorized TIN personnel receives TIN application from a taxpayer, screens it and if found in order, assigns a pre-generated TIN. He fills up the TIN Control Sheet properly, types the TIN card information and issues it to the taxpayer.

4. The filled up TIN application form with the attached document requirement should be compiled sequentially and should be transmitted with the TIN Control Sheet to the TIN Coordinating Section. The TIN Control Sheet should bear the full name and signature of the authorized TIN personnel and should be certified true and correct by the revenue district officer.

5. The TIN Coordinating Section verifies the transmitted application forms with the TIN Control Sheet and if found in order, information contained in the TIN Control Sheet is encoded into the TIN database. This process activates the pre-generated TINs and they become part of the active TIN masterfile.

6. If a taxpayer in the TIN Control list has been verified to have a previously issued TIN, the earlier issued TIN will be cancelled by the ISOS since the application is an indication that he has not received the previously issued TIN.

All internal revenue officials and employees concerned are enjoined to comply with the procedures contained in this Order.

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This Order takes effect upon approval.

Adopted: 2 June 1994

(sgd.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

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[*] Not included here.

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