SC CIRCULAR NO. 39-91, November 05, 1991

SC CIRCULAR NO. 39-91, November 05, 1991

Read online (full-text search, related cases, audio case brief): https://batas.org/library/83d5d423c050/

OFFICE OF THE COURT ADMINISTRATOR

TO:

ALL JUDGES OF THE REGIONAL TRIAL COURTS, SHARI'A DISTRICT COURTS, METROPOLITAN TRIAL COURTS, MUNICIPAL TRIAL COURTS IN CITIES, MUNICIPAL TRIAL COURTS. MUNICIPAL CIRCUIT TRIAL COURTS, AND SHARI'A CIRCUIT COURTS

SUBJECT:

ISSUANCE OF THE NEW TAXPAYERS IDENTIFICATION NUMBER (TIN) TO TAXPAYERS

In connection with Revenue Memorandum Circular No. 63-91 dated July.31, 1991, you are hereby required together with your staff to secure your new TIN ID Cards to replace existing TAN's (Taxpayers Account No.) by following these procedures:

- Determine existing employees.

NOTE: Existing employees are employees including casual employees employed or hired as of July 31. 1221, whether or not they were previously issued/holder of TANs.

- Accomplish TIN application (Annex A)» reflecting all the necessary information required herein.

- File TIN application with the Revenue District . Office (RDO) where its principal office is located, or Revenue Information Systems Service., Inc. (RISSI).

- Secure claim stub indicating scheduled- date of release.

- Secure TIN ID Cards and pre-printed labels from the RDO or RISSI on scheduled date of release.

- Distribute TIN ID Cards and pre-printed labels to employees.

Your cooperation is hereby enjoined.

November 5, 1991.

(SGD.) JOSUE N. BELLOSILLO

Court Administrator

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

ANNEX "A" APPLICATION FORM FOR TIN THRU EMPLOYERS (see image- page 2 of the sc circular no. 39)

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.