NATIONAL ADMINISTRATIVE REGISTER · MARCH 25, 1993

REVISION OF THE APPLICATION FORMS FOR TAXPAYER IDENTIFICATION NUMBER (TIN)

BIR MEMORANDUM ORDER NO. 20-93, March 25, 1993

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The following amendments to Revenue Memorandum Order (RMO) No. 23-91 relative to TIN application forms being used are hereby prescribed for the guidance and compliance of all concerned.

I. Persons and/or entities requesting or applying for TIN/s shall use the appropriate TIN application forms, listed as follows:

- For Single Proprietorship (Annex A)*

- For Corporation/Partnership (Annex B)*

- For Employees/Overseas Contract

Workers (OCWs) [Thru Employers/
Philippine Overseas Employment
Agency (POEA)/ Accredited Recruitment
Agencies] (Annex C)*

- General Application (Annex D)*

This general form shall be used by professional practitioners (ex. lawyers, accountants, doctors), self-employed individuals (ex. jeepney/tricycle drivers, etc.) and the like who do not fall and/or cannot be classified under the preceding categories (A,B,C).

II. All TIN application forms shall be properly filled up and shall be accompanied by proof or evidence that the person and/or entity applying for TIN is an active taxpayer (A person/entity who makes, renders or files a return, statement or other document with the Bureau of Internal Revenue.)

CATEGORY	PROOF/EVIDENCE
A. Single Proprietorship	Department of Trade and Industry (DTI) Registration; or Mayor's Permit
B. Corporation/Partnership	Securities & Exchange Commission (SEC) Registration; Certificate of Registration from the Cooperative Development Authority
C. Employees/OCWs [Thru Employers/POEA/ Accredited Recruitment Agencies]	Application Form "C" duly accomplished and signed/ certified by:

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1.

Employer - for local employees

2.

Accredited Recruitment Agency - for OCWs under its placement

3.

POEA - for OCWs directly hired

D. General

1. Self-Employed

Privilege Tax Receipt

2. Professional Practitioner (Doctor, Lawyer, Accountant)

Professional Regulation Commission (PRC) Identification Card

3.Capital Gains (Stock and Real Estate)

Deed of Sale

4. Transfer (Donor/Estate)

Deed of Transfer

5. Winnings

Certificate of Awarding Company

6. Immigrant

Passport

7. Passport Applicants (except non-working individuals like elders, minors, students)

Latest Income Tax Return

III. TIN applications shall be filed either directly with the Computer and Information Systems Services (CISS), BIR or with the Revenue District Office (RDO) having jurisdiction over the taxpayer or with the BIR-TIN Counter at the POEA (when applicable).

Type of Taxpayer

Where to File TIN Application

A. Business (single proprietorships partnerships, corporations and cooperatives)

RDO/CISS

B. Wage Earners and Employees

Employer

C. OCWs

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RDO/BIR-TIN Counter at the POEA(CISS employee assigned on a full-time basis)

D. Professional Practitioner/ Self-Employed

RDO/CISS

E. Capital Gains/Transfer

RDO/CISS

F. Others Not Listed Above

RDO/CISS

A claim stub shall be issued to the taxpayer concerned indicating the date of receipt of application and scheduled date of release of the TIN.

IV. TIN application forms shall be centrally generated by the BIR Central Office. Correspondingly, Revenue District Offices (RDOs) shall requisition the TIN application forms from the Property Division in the Central Office.

In the event of shortages of application forms, the RDOs shall generate the required forms. However, the RDOs shall make certain that the forms are clear and consistent with the application formats prescribed under this RMO.

This Order shall take effect upon approval.

Adopted: 25 Mar. 1993

(sgd.) JOSE U. ONG
Commissioner of Internal Revenue

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* See Appendix I re: Revenue Memorandum Order No. 20-93 on pp. 413-415.

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