PROCEDURES IN THE ISSUANCE OF NEW PLASTIC TAXPAYER IDENTIFICATION NUMBER (TIN) CARD WITH SECURITY FEATURES

BIR REVENUE MEMORANDUM ORDER NO. 25-97, May 21, 1997

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All Internal Revenue Officials and Employees of the Revenue District Offices (RDO) Implementing the Integrated Tax Systems (ITS), Information Systems Operation Service (ISOS) and Others Concerned

I

OBJECTIVES

This Order is issued to:

A. Prescribe the requirements for the issuance of the new plastic TIN Card with security features;

B. Provide a permanent, modern, accurate and tamper proof TIN card;

C. Prescribe the policies and procedures for the issuance of the plastic TIN Card.

II

POLICIES

A. The plastic TIN Card shall replace the existing cardboard TIN Card. The new TIN card shall contain a computerized digitized image (taxpayer picture or company logo), TIN, name of taxpayer (natural or juridical person), date of birth or incorporation, registered address, date of issue and signature of taxpayer (in case of individual). Refer to Annex A for the new TIN Card structure and design;

B. All taxpayers falling under the jurisdiction of the ITS pilot sites shall apply for the issuance of the new plastic TIN Card with the Taxpayer Service Section (TSS) of the RDO where the taxpayer resides or work or where his/the place of business is located

C. Capture Form for TIN Card (BIR Form No. 1925, refer to Annex B*) shall be used in applying for a new plastic TIN Card.

D Application for Registration/ Information Update (BIR Form 1905) shall be used in applying for replacement of TIN Card due to loss, transfer of RDO and registration information update (e.g., change of name). These applicants shall be issued the same TINs that exist in the ITS database.

E. RDOs which are not yet covered by the ITS implementation shall follow the existing procedures; in the issuance of TIN and/or TIN cards.

III

PROCEDURES

A. TAXPAYER SERVICE SECTION (TSS)-(RDO)

1. For issuance of new TIN Card

1.1 Receive from the taxpayer/applicant the duly accomplished capture form for TIN Card (BIR Form 1925);

1.2 Check if capture form is properly accomplished and the required 2"x 2" photo of the individual taxpayer or company logo is attached, otherwise return form to taxpayer for correction/proper accomplishment;

1.3 Inform taxpayer/applicant of the date of release of TIN card;

1.4 Release TIN card to taxpayer/applicant on the scheduled date.

2. For replacement of TIN card due to loss, transfer of RDO and/or registration information update

2.1 Receive from the taxpayer the duly accomplished Application for Registration/Information Update (BIR Form 1905)

2.2 Check if form is properly accomplished and the required 2"x 2" photo of the individual taxpayer or the company logo is attached (if applicant requests that the photo or logo in the existing files be changed/updated), otherwise return form to taxpayer for correction/proper accomplishment;

2.3 If replacement is due to loss of TIN card, request from taxpayer some identification such as driver's license, company ID, passport, etc. to establish the applicant's identity; if replacement is due to transfer of RDO and/or registration information update, request taxpayer to surrender his/her old TIN card;

2.4 Verify if taxpayer already exists in the database; for transfer of RDO the procedures detailed in the RDO Operations Manual for ITS should have been completed by the old RDO for registration information update (e.g., change of name, registration of new business), the procedures detailed in the RDO Operations Manual for ITS for updating the database should have been completed by the RDO where the taxpayer presently belong;

2.5 Inform taxpayer/applicant of the date of release of TIN card;

2.6 Release TIN card to taxpayer/applicant on the scheduled date.

3. For TIN Card Processing and Generation

3.1 Batch alphabetically the capture forms and prepare two (2) copies of the capture forms transmittal list;

3.2 Batch alphabetically those applications for registration/ information update involving:

a. registration (new business)/information update

b. transfer of RDO

3.3 Batch alphabetically those applications for registration/ information update involving replacement of lost TIN card and prepare corresponding report (those applying for replacement of lost TIN cards cannot be considered new registrants and thus are not to be included in the New Registrants Report);

3.4 Forward to the TIN Card Production Office (TCPO -National Office) every Monday the batched capture forms for TIN cards with the capture forms transmittal list, and batched applications for registration/information update with the New Registrants Report and list for replacement of TIN cards;

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3.5 Receive from TCPO the TIN cards with two (2) copies of corresponding TIN cards transmittal list and one (1) copy of the previously sent capture forms transmittal list;

3.6 Check TIN cards received against the transmittal list and fill up the pertinent portion as confirmation for the TIN cards received; forward one copy to the TCPO every Monday;

3.7 File copies of transmittal lists.

B. TIN CARD PRODUCTION OFFICE (TCPO)- INFORMATION SYSTEMS OPERATIONS SERVICE (ISOS)

1. Receive the following from the RDO:

a. Batched data capture forms and two (2) copies of corresponding data capture forms transmittal list;

b. Batched applications for registration/information update involving new registration and transfer of RDO and the corresponding New Registrants Report.

c. Batched application for registration/information update involving replacement of lost TIN cards and the corresponding report.

d. One (1) copy of acknowledged TIN Cards transmittal list forwarded to the RDO the preceding week.

2. Check batched forms against the corresponding list/report;

3. Return one (1) copy of duly acknowledged capture forms transmittal list with the rejected capture forms if there are any;

4. Generate the TIN cards and check quality of outputs using the Quality Control Review Criteria (Annex D)

5. Prepare two (2) copies of TIN cards transmittal list (Annex E)

6. Forward the TIN cards, two (2) copies of TIN cards transmittal list and the corresponding capture forms transmittal list to the respective RDO every Monday;

7. File copies of acknowledged TIN cards transmittal lists (ANNEX E*

IV

REPEALING CLAUSE:

This Order supersedes all revenue issuances and or portions thereof inconsistent herewith

V

EFFECTIVITY

This Order shall take effect immediately.

Adopted: 21 May 1997

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

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