

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

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

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:

A. For Single Proprietorship (Annex A)\*

B. For Corporation/Partnership (Annex B)\*

C. For Employees/Overseas Contract

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

D. 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    | Application Form "C" duly accomplished  |