

**[SEC MEMORANDUM CIRCULAR NO. 20, S. 1999,
September 08, 1999]**

**MANDATORY INCORPORATION OF THE TAXPAYER
IDENTIFICATION NUMBER (TIN) IN ALL FORMS, PAPERS AND
DOCUMENTS**

To implement Executive Order No. 98 which directs all government agencies and instrumentalities, including government-owned and/or controlled corporations (GOCC) and all Local Government Units to incorporate the Taxpayer Identification Number (TIN) in all forms, permits, licenses, clearances, official paper and documents which they issue to persons transacting business with them, the following guidelines are hereby issued:

SECTION 1. No application for registration or licensing shall be accepted by the Commission unless the Tax Identification Number (TIN) of the corporation, partnership, incorporators, stockholders, members, partners, directors and officers or any person acting in behalf of the corporation and partnership are indicated in the following registration form/documents filed with this Commission:

- A. Cover Sheet for Any Application
- B. Registration Data Sheet (for regular processing)
- C. Express Lane Form of Articles of Incorporation and By-Laws (Express Lane does not require RDS)
- D. Company Data Maintenance Form
- E. Name Relationship Data Maintenance Form
- F. General Formation Sheet
- G. Letter-request for Opinion
- H. Any document submitted for registration/approval
- I. Renewal Applications for Secondary License
- J. Form 19-BD, 19-BDR, 19-S, 19-SR, 40-TA, 40-AR
- K. Personal Information Sheet of Directors/Officers of Financing Companies

SECTION 2. Certificates of Registration/Permit Licenses with invalid TIN of the persons mentioned in Section 1 shall not be released until submission of TIN Card or application for registration thereof (BIR Form 1901/1902/1903) duly stamped by the Bureau of Internal Revenue.

SECTION 3. A fine of P1,000.00 shall be imposed on the corporation, partnership and/or natural person who committed any of the following and such other sanctions provided in the Internal Revenue Code and other pertinent laws and regulations:

- A. Use of double or multiple TINs by the same taxpayer
- B. Use of TIN other than that assigned to the taxpayer.
- C. Use of spurious TIN