

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

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

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;