

REVENUE MEMORANDUM ORDER NO. 20-2024 issued on May 29, 2024 amends certain provisions of Revenue Memorandum Circular (RMC) No. 37-2024 re: Taxpayer Identification Number (TIN) inquiry thru electronic mail.

The Customer Assistance Division Agent shall verify the information submitted by the requesting taxpayer vis-à-vis the taxpayer information in the BIR's Internal Revenue Integrated System-Taxpayer Registration System (IRIS-TRS) or in the Integrated Tax System-Registration System (ITS-Reg) or in the eTINQuery System.

If information provided are correct/matched with the information in the BIR's IRIS-TRS/ITS-Reg/eTINQuery System, an email reply will be sent to the taxpayer with the information on his/her TIN indicated.

If information provided are incorrect/unmatched based on the data in the three databases (IRIS-TRS/ITS-Reg/eTINQuery System), the request for TIN Inquiry of the taxpayer shall be denied with the reason for denial of request stated in the email reply.

If information provided by the taxpayer indicated that he/she has no TIN corresponding/matched to his/her provided information, he/she shall be advised to apply for a TIN through the BIR's Online Registration and Update System (ORUS) (<https://orus.bir.gov.ph/home>).

If information provided by the taxpayer resulted to discovery of existence of multiple TINs, he/she shall be advised to coordinate with the Revenue District Office (RDO) where the duplicate TIN(s) is/are registered, and to request for the cancellation of the duplicate TIN(s) found under his/her name so that only one (1) TIN shall remain (the TIN registered with the RDO where he/she is regularly transacting).