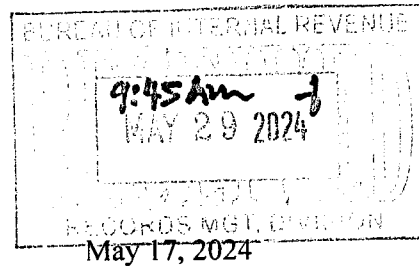




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



REVENUE MEMORANDUM ORDER NO. **20-2024**

**SUBJECT** : Amending Certain Provisions of Revenue Memorandum Circular No. 37-2024, re: TIN Inquiry Thru Electronic Mail (eMail)

**TO** : All Internal Revenue Officials/Officers, Employees and Others Concerned

**I. BACKGROUND**

Taxpayers who want to know their issued Taxpayer Identification Number (TIN) need not go to the Revenue District Office (RDO) where they are registered just to inquire on their TIN. They can now inquire on their TIN just by sending an electronic mail (email) at [tin.inquiry@bir.gov.ph](mailto:tin.inquiry@bir.gov.ph) at the comfort of their homes, offices or even in internet cafes.

To inform taxpayers and others concerned on the availability of TIN Inquiry thru eMail, Revenue Memorandum Circular (RMC) No. 37-2024 was issued by the BIR on March 14, 2024. In the said RMC, it was specified that the verification of taxpayer's TIN shall be based on the Internal Revenue Integrated System-Taxpayer Registration System (IRIS-TRS) database. To facilitate the verification of a taxpayer's TIN, the data in the Integrated Tax System-Registration System (ITS-Reg) and the eTINQuery System shall be included in the database search.

**II. OBJECTIVE**

This Order is hereby issued:

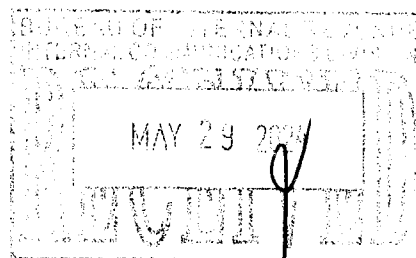
1. To include the verification of taxpayer's information through the ITS-Reg and the eTINQuery System for purposes of TIN Inquiry through eMail; and
2. To provide updated policies, guidelines and procedures to be observed in the verification of taxpayer's personal information.

**III. AMENDMENTS**

The last paragraph under Item B of RMC No. 37-2024 is hereby amended to read as follows:

***"B. Non-Individual Taxpayers***

- |    |     |     |     |     |
|----|-----|-----|-----|-----|
| 1. | xxx | xxx | xxx |     |
| 2. | xxx | xxx | xxx |     |
|    | a.  | xxx | xxx | xxx |
|    | b.  | xxx | xxx | xxx |
|    | c.  | xxx | xxx | xxx |



Upon receipt of the TIN Inquiry, the Customer Assistance Division (CAD) Agent shall verify the information submitted by the requesting taxpayer vis-a-vis the taxpayer information in the BIR's IRIS-TRS or in the 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 indicates 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 RDO(s) 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).

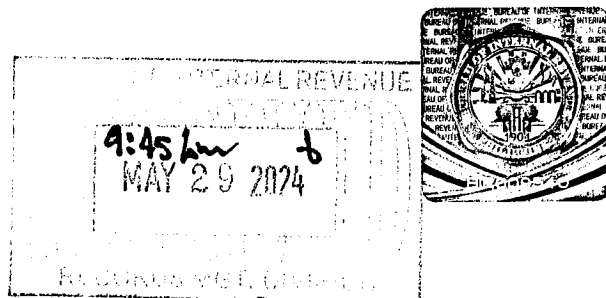
Other than filling-out Annex A or Annex B of RMC No. 37-2024, taxpayers shall have the option to simply indicate in the body of their email the complete information required in Annex A or Annex B, whichever is applicable.

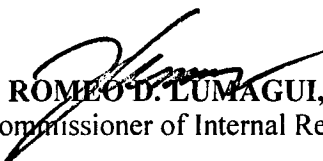
#### IV. REPEALING CLAUSE

All provisions of revenue issuances/memoranda inconsistent herewith are hereby repealed, amended or modified accordingly.

#### V. EFFECTIVITY

This Order shall take effect immediately.



  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

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