



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

February 16, 2017

REVENUE MEMORANDUM ORDER NO. 5-2017

SUBJECT : **Functional Guidelines Relative to the Implementation of the Taxpayer Registration System (TRS) Under the Electronic Tax Information Systems-1 (eTIS-1)**

TO : All Internal Revenue Officials, Employees and Others Concerned

Section 1. BACKGROUND. In line with the Reform Program of the Bureau (BIR) and its ongoing efforts to enhance the BIR's information technology capabilities, the Electronic Tax Information System -1 (eTIS-1) has been developed, and launching of functionalities has been done by phases to selected pilot sites. The eTIS-1 is a web-based application which shall consist of eight (8) modules, namely: Taxpayer Registration System (TRS), Returns Filing and Processing (RFP), Collection, Remittance and Reconciliation (CRR), Audit, Case Management System (CMS), Taxpayer Accounting System (TAS), Batch Architecture Module (BAM) and System Administration Management (SAM).

In eTIS-1, the Taxpayer Registration System (TRS), the first and one of the modules launched to selected pilot sites, replaces the Registration System under the Integrated Tax System (ITS). It was developed primarily to assist and facilitate the monitoring process of the BIR for all taxpayer registration information. This functionality enables the registration of individual and non-individual taxpayers, registration of branches and facilities and generation of reports and correspondences. It serves as an entry point of taxpayer registration information for all other eTIS-1 functionalities.

Section 2. OBJECTIVES. The implementation of TRS in eTIS-1 is aimed to increase the Bureau's efficiency in terms of capturing and monitoring taxpayer's registration information, as well as the Bureau's reporting requirements in order to support the core functions of collecting revenues. Thus, this Order is issued for TRS under eTIS-1 to:

1. Prescribe the functional guidelines and procedures in its implementation;
2. Redefine procedures in the Registration Processes to harmonize with subject functionality;
3. Adapt the following enhancements on the Registration System:
 - a. Five (5) digit Philippine Standard Industrial Classification (PSIC) / Philippine Standard Occupational Classification (PSOC) Codes, upon update of the list of Alphanumeric Tax Code (ATC);
 - b. Five (5) digit branch code and facility code;

- c. Tagging and un-tagging of Inactive/Black-listed taxpayers;
 - d. Tagging of taxpayers under the Taxpayer Account Management Program (TAMP) and Very Important Person (VIP), whether natural or juridical person;
 - e. Uploading of required attachments;
 - f. Generation of reports and correspondences such as but not limited to direct printing of TIN Cards;
 - g. Prescribe the revised system-generated Authority to Print (Annex A), Certificate of Registration (BIR Form No. 2303, Revised November 2014) (Annex B) and use of Certificate of Registration for Facility (BIR Form No. 2303-F) (Annex C) for registered facility types in eTIS-1 pilot sites;
 - h. Capture additional registration information such as incentives type, list of stockholders/members/partners, contact details, relationships (i.e. agent or authorized representative, employer, subsidiary companies), and exemptions details; and
4. Adopt and implement the enhanced version of the following application for registration forms pursuant to Revenue Memorandum Circular (RMC) No. 09-2015:

- | | |
|-------------------|--|
| BIR Form No. 1901 | - Application for Registration for Self-Employed (Single Proprietor/ Professional/Mixed Income Earner) Marginal Income Earner, Non-resident Alien Engaged in Trade / Business, Estate and Trust |
| BIR Form No. 1902 | - Application for Registration for Individuals Earning Purely Compensation Income and Resident Alien Employee |
| BIR Form No. 1903 | - Application for Registration for Corporations/Partnerships (Taxable/Non- Taxable) including Government Agencies and Instrumentalities (GAIs), Local Government Units (LGUs), Cooperatives and Associations |
| BIR Form No. 1904 | - Application for Taxpayer Identification Number (TIN) under Executive Order (E.O.) 98 |
| BIR Form No. 1905 | - Application for Registration Information Update/Correction/ Cancellation |
| BIR Form No. 2305 | - Certificate of Update of Exemption of Employer's and Employee's Information |

Section 3. FUNCTIONALITIES

A. REGISTER TAXPAYER

1. **TIN Issuance for Individual** – enables authorized users to issue TIN for individual under Executive Order (E.O. 98).
2. **Register Individual** – enables authorized users to register an individual.
3. **Register Non-Individual** – enables authorized users to register a non-individual taxpayer.
4. **Register Branch** – enables authorized users to register a new branch up to 99999.
5. **Register Facility** - enables authorized users to register a facility that does not have business activities with assigned “F” prefix code.

B. MANAGE TAXPAYER

1. Update Taxpayer

- enables authorized users to update/modify the registration information including the change in registered address within the same RDO.

2. Find Taxpayer

- enables authorized users to find/inquire/search for a taxpayer.

3. Suspend Tax Type or Form Type

- enables authorized users to suspend one or more tax types or form types. Intended for temporary interruption of a tax type or form type, e.g. during an audit prevents the possibility of filing amended returns or when a client is undergoing de-registration to stop generation of stop filers.

4. Re-activate Tax Type or Form Type

- enables authorized users to re-activate a suspended tax type or form type.

5. De-register Tax Type/Taxpayer

- enables authorized users to de-register tax types and form types or to de-register the taxpayer. This refers to cancellation or end-dating of tax/form types.

6. Re-register Tax and Form Types

- enables authorized users to re-register de-registered tax and form types.

7. Transfer Taxpayer

- enables authorized users to transfer a taxpayer to another RDO or Large Taxpayer District Office.

8. Manage Financial Detail

- enables authorized users to modify accounting details, including accounting period and type, for non-individual taxpayer.

9. Tag/Untag Inactive Taxpayer

- enables authorized users to tag/untag inactive/blacklisted taxpayers. This functionality and the criteria for tagging/untagging shall be discussed in a separate issuance. Once tagged as inactive, taxpayer's records will be suspended automatically.

C. ON-LINE APPROVAL

Task Manager – this will show all transactions pending approval, rejection, release or re-assign task. Approval of the following transactions can be made in the system:

- 1.) suspension;
- 2.) re-activation;
- 3.) de-registration or re-registration of tax types and form types of a taxpayer;
- 4) de-registration of taxpayer; and
- 5.) transfer of taxpayer.

D. CORRESPONDENCE AND REPORTS GENERATION

1. TRS-eTIS-1 shall include capability of generating the following correspondences:
 - a. Authority to Print (ATP) (Annex A)
 - b. Certificate of Registration (COR) (Annex B)
 - c. Certificate of Registration for Facility (COR-F) (Annex C)
 - d. Tax Clearance (TCL-1)

2. TRS-eTIS-1 shall include capability of generating reports but not limited to the following:

- Report on Registrant by Taxpayer Type
- Monthly New Business Registrants
- Master Alpha list of Registered Taxpayers
- Alpha list of New Registered Taxpayers
- List of Issued TCL-1
- TIN Card Inventory
- List of New Registered Taxpayers with Pre-Generated TIN Order by Taxpayer Type
- Report on Registration by Business Taxpayer Type
- Registration by Tax Type
- Summary Statistics on Business Registrants
- List of Taxpayers by PSIC/ PSOC
- List of Accredited Printers
- List of Issued ATPs
- List of Taxpayers by Incentive sorted by Legal Basis
- List of Frequently Transferring Taxpayers
- List of Inactive Taxpayers
- Correspondence Inventory Report

Section 4. GUIDELINES AND PROCEDURES.

The CSS Personnel shall perform the functions in TRS of eTIS-1 as follows:

- A. Find Taxpayer** – This functionality enables inquiry into the database of registered taxpayers. Query can be initiated by providing either the TIN of the taxpayer, if available or choosing a Taxpayer Classification Type (either Individual or Non-Individual). The additional fields for query that will be displayed will depend on the selected option.
- a. For Individual Taxpayer, the additional search parameters will include Taxpayer Type, Last Name, First Name and Middle Name;
 - b. For Non-Individuals, search parameter includes Registered Name

B. TIN Issuance and Registration.

- B1.1 Verify if applicant already has an existing TIN by using the FIND TAXPAYER submenu.
- B1.2 Click on the ENTER TIN button and the ‘New Manual’ pop up window will appear, if applicant has an existing TIN but the details of which are not yet captured in eTIS-1. Enter the TIN (without dashes), then choose the source e.g. SEC or Pre-generated TIN. Thereafter, complete the applicable TABS for selected taxpayer type.
- B1.3 Identify his/her taxpayer type as indicated on the submitted Application for Registration form if the applicant has no existing TIN. Only the applicable TABS for the selected Taxpayer Type will appear in the next screen as shown in the matrix below:

TABS	EO 98	ONETT	EMPLOYEE	PROFESSIONAL	SINGLE PROPRIETOR	ESTATE/TRUST	NON-INDIVIDUAL	BRANCH	FACILITY
Additional Details tab	X	X	X	X	X	X	X	X	X
Identification tab	X	X	X	X	X	X			
Addresses tab	X	X	X	X	X	X	X	X	X

Potential Duplicates tab	X	X	X	X	X	X	X	X	X
Contact Method tab	X	X	X	X	X	X	X	X	X
Attachments tab	X	X	X	X	X	X	X	X	X
Taxes tab		X	X	X	X	X	X	X	
Relationships tab			X	X	X	X	X	X	X
Business Summary Details tab				X	X	X	X	X	
Books of Accounts tab				X	X	X	X	X	
Incentives tab				X	X	X	X	X	
Occupations tab				X					
Administrator/ Trustee tab						X			
Contact tab							X	X	X
Stockholders/Members / Partners Tab							X	X	X

- B1.4 **The default Tab is the Additional Details Tab** captures the following information: gender, civil status, date and place of birth (or date of death for TIN for the Estate of a decedent), mother’s maiden name, father’s name and citizenship. Fill-up ‘Other Citizenship’ field if the applicant is a dual citizen. Not applicable mandatory fields shall be entered asterisk (*) sign with exception to the numeric fields such as dates and fields with the dropdown list of values. Tagging of taxpayers as TAMP based on the selection criteria pursuant to existing revenue issuances can be done in this functionality.
- B1.5 **Identification Tab** – captures the details of the proof of identity submitted by the applicant such as Passport and identification card issued by any government agency such as SSS, GSIS, PRC, COMELEC/Voter’s ID, Driver’s License, including its effectivity/issue date and expiry date, and country where issued.
- B1.6 **Addresses Tab** – default is the Municipality field which shall be within the RDO of the CSS user issuing the TIN. To add information, click on ADD button and the new address details window will appear. The Primary Indicator box needs to be ticked if the address being captured is the primary address of the taxpayer. For Business registrants, the business address shall be their primary address.
- B1.7 **Potential Duplicates Tab** – used to check or verify if the Taxpayer has an existing record or has similar (identical) information. Click on the REFRESH button for the system to check through the database. The details on the duplicate records will be shown on the screen in a table format. In case there are records that has the same information but are not considered as actual duplicates (e.g. if a taxpayer has similar names, the potential duplicates tab will display all the similar names of the said taxpayer) the radio buttons corresponding to the potential duplicates shall be ticked to tag these as not duplicates to complete the registration of the new applicant.
- B1.8 **Contact Method Tab** – captures the taxpayer’s contact details e.g. telephone number, fax number, mobile number and email address. Click the Add button and encode the applicable contact details as indicate in the form submitted by the taxpayer. For business taxpayers, email address shall be mandatory. Taxpayers with email addresses can be notified thru email (automatically thru the system) of updates made on their registration record.

- B1.9 **Attachments Tab** – captures the scanned copy or soft copy of documents in JPEG or PDF format relating to the registration of the taxpayer such as BIR Form for application for registration, ID, certificates, etc. Click the Add button to upload the scanned copy of the documents submitted by the taxpayer.
- B1.10 **Taxes Tab** – registers the applicable tax type/s and form type/s for the taxpayer. Tick the radio button of applicable taxes corresponding thereto, depending on the taxpayer type and taxable transactions. Form type details applicable to selected tax type will be displayed including its Filing Frequency and Form Status field which are automatically populated. Tick the boxes for TCVD, Visit Interview and/or Advisory Visit check boxes if registration for the tax type/s were brought about by the applicable activity/ies.
- a. Tag entities or organization exempt from the imposition of Registration Fee under the prevailing revenue regulations as exempted from the payment of Registration Fee. Registration Fee will not be registered as a tax type of the taxpayer.
 - b. Alphanumeric Tax Code (ATC) – add ATC by clicking the ADD button and select applicable ATC from the drop down menu. ATC selections will depend on the chosen tax type. If more than one (1) ATC is applicable, click on the ADD button after each selection.
- B1.11 **Relationships Tab** – captures the Taxpayer’s authorized third party representative. This tab is optional and registration can be completed without details encoded in this tab. Click the Add button to add the following relationship details:
- a. Non-Employee – records details of agent / representative of taxpayer e.g. accountant, lawyer, etc.
 - b. Employer – records details of employer
- B1.12 **Business Summary Details Tab** – allows adding of trade or business name of the taxpayer. Select applicable PSIC for the industry of the taxpayer. Tick on the Primary Indicator box if the industry detail being recorded is the primary source of income. Leave the Primary Indicator box blank for the additional industry details if taxpayer is engaged in other secondary industry/ies.
- B1.13 **Books of Accounts Tab** – Manual Books of Accounts is the default for initial registration of books of accounts. Computerized or Loose Leaf Books of Accounts are available under the UPDATE button of eTIS-1. Click the Add button to encode the details of the books being registered by the taxpayer.
- B1.14 **Incentives Tab** – captures information on the incentive details being availed of by the taxpayer. It also records the applicable statute for the exemption as well as the date of effectivity and expiration date of such exemption. Click the Add button to encode the details of the incentives claimed by the taxpayer.

- B1.15 **Occupations Tab** - allows adding of occupation or profession of the taxpayer. Select applicable PSOC for the profession of the taxpayer. Tick on the Primary Indicator box if the industry detail being recorded is the primary source of income. If taxpayer is engaged in more than one (1) industry, leave the Primary Indicator box blank for the additional industry details.
- B1.16 **Contact Tab** – captures the identified authorized employee or representative of the taxpayer.
- B1.17 **Stockholders/Members/ Partners Tab** – This captures the details of stockholders, members or partners of non-individual taxpayers, whichever is applicable. Each stockholder / member / partner is required to be existing in the registration database before they can be added to the list. This tab is optional during the initial registration process but should be completed following the procedures stated in a separate revenue issuance.
- B1.18 **Exemptions Tab** – captures the spouse name and employment information including dependents information. This tab is divided into two (2) sections:
- a. **Personal Exemptions section** – encode the name of spouse and spouse employment information.
 - b. **Additional Exemptions (Qualified Dependents) section** – encode the information on the taxpayer’s qualified dependents.
- B1.19 **History Tab** – displays updates made on Tax Types, Transfers and change in accounting period.

B.2 TIN Issuance and Registration for ESTATE Tax Purposes.

Choose either ONETT or ESTATE as the taxpayer type when issuing TIN for the ESTATE of a decedent.

- B.2.1 Choose **ONETT** for ESTATE transaction which does not require registration of Income Tax as a tax type such as when the properties of the decedent are for immediate distribution to the heirs. If the ESTATE was previously issued a TIN as ONETT taxpayer, and it is subsequently discovered upon verification that the same is required to file an income tax return, a new TIN shall be issued to the ESTATE as an ESTATE taxpayer.
- B.2.2 Choose **ESTATE** for transaction where subject properties of the ESTATE are income generating and the same are not available for distribution to the heirs such as in cases where the same is under judicial settlement. The ESTATE will be required to file regularly its Income Tax Returns as prescribed under Section 65 of the Tax Code as amended.

B.3 Register a Branch – the definition of a Branch as provided in Section 3.7 of Revenue Regulation (RR) No. 7-2012 shall be applicable. When an administrative office or an office where records of sales and/or cash collections are kept is located in a facility, the latter becomes a branch subject to the Annual Registration Fee (ARF).

- B.3.1 To add a Branch, the user will be directed to Find Taxpayer Screen. Click the the drop down menu beside the required detail and select a

Taxpayer Classification Type (either Individual or Non-Individual). Enter the Head Office TIN to search a record;

- B.3.2 The *Basic Information* section shall display the Registered Name of the Head Office/ Taxpayer branching-out and the Registering Office will display “**BRANCH OFFICE**”;
- B.3.3 Complete the details in the applicable tabs as identified in the matrix under item B.1.3 above;
- B.3.4 The system shall display a confirmation message with the Name and TIN of the Branch with Document Locator Number (DLN) and Transaction ID Number informing user that Branch has been registered;
- B.3.5 Advise taxpayer to proceed to the secondary registration, if applicable after a Branch code has been issued.

B.4 Register a Facility - the definition of a Facility as provided in Section 3.8 of Revenue Regulation (RR) No. 7-2012 shall be applicable, which may include but not limited to place of production, showroom, warehouse, storage place, garage, bus terminal, or real property for lease with no sales activity.

- B.4.1 To add a Facility, the user will be directed to the Find Taxpayer Screen;
- B.4.2 Select a Taxpayer Classification Type (either Individual or Non-Individual) by clicking on the drop down menu beside the required detail. Enter the Head Office TIN under which the Facility will be registered. Registration details of the Taxpayer will be auto-populated;
- B.4.3 Select applicable Facility Type description and completely fill-out all necessary fields In each available Tabs and specify the date of submission and RDO;
- B.4.4 The system shall display a confirmation message with the Name and TIN and Facility code of the taxpayer with DLN and Transaction ID Number informing user that Facility has been registered.

C. Update Taxpayer

- C.1 All registration information updates in the system shall require a duly filed Update Form (BIR Form Nos. 1905 or 2305) with supporting documents by the taxpayer.
- C.2 The following reasons are allowed for updating the taxpayer information, except Change in Accounting Period which will be included later in the Optimization and future enhancements of the system:
 - Additional tax type/s
 - Change in Administrator/Trustee Information
 - Change in Attachments
 - Change in Basic Information
 - Change in Business/Trade Information
 - Change in Contact Method Information
 - Change in Contact Person Information
 - Change in Employer/Employee Information
 - Change in Exemption Information
 - Change in Identification information
 - Change in Incentive Information
 - Change in Registered Activities
 - Change in Registered Address
 - Change in Stockholders/Members/Partners Information\

- Change in Accounting Period
- Change in Tax Type Details (only with respect to ATC's and adding of new tax types; any other change in tax type details are done in SUSPEND, DEREGISTER functionalities)
- Change in Taxpayer Type
- Others (Specify)
- Update of Books of Accounts

C.3 Encode required details on Reason and Remarks fields for all updates.

D. Suspend Tax Type and/or Form Type

This functionality shall be used for temporary de-activation of a registered tax type and/or form type of taxpayer for a specified period of time. Suspending the Tax Type and/or form type will prevent the System to check or expect returns to be filed on due dates corresponding to the registered tax type and form type thus preventing unnecessary generation of stop filer cases. This functionality shall be used in any of the following existing circumstances of the taxpayer subject to verification and approval of the Revenue District Office:

- a) Temporary shutdown of a business due to labor dispute, natural disaster, peace and order problems, etc.
- b) Temporary cessation of business of professional practitioner due to health condition and other reasons.
- c) Taxpayer with pending request for cancellation of a business registration due to an on-going required audit prior to approval of said request and which will also prevent the possibility of filing an amended return during the pendency of the audit.

Taxpayer must submit appropriate BIR Form together with the written detailed explanation on the reason for requesting the same, however for taxpayer with submitted application for cancellation of business registration and duly received by the Office, suspension will be done automatically by the RDO. The Request shall indicate the specific period of suspension to be effected. Suspension of tax type should suspend all form types related to it. Suspension of form type may be done in a piece meal basis e.g. (1) tax type – income tax; form type – 1702EX only and no 1702Q, (2) tax type – VAT; form type must always have 2550Q and 2550M.

Click the Suspend Tax button under Manage Taxpayer functionality and encode the required information to perform the suspension process. A confirmation message will appear informing the user that the tax/form type has been suspended and its status is pending for approval.

E. Re-activate Tax type and/or Form Type

This functionality shall be used to lift or to re-activate tax type and/or form type under suspension. This functionality can be system automated or manually initiated. System automated Re-activation will not require human intervention, suspension will be automatically lifted upon the expiration of the specified period set during the execution of the suspension. Manual Re-activation will only be applicable for suspended tax type and/or form type without specified end date or lifting date originally set when the suspension was implemented.

Click the Re-Activate Tax button under Manage Taxpayer functionality and encode the required information to perform the re-activation process A confirmation message will appear notifying the tax/form type has been reactivated and its status is pending for approval.

F. De-Register Tax

This functionality shall be used to delist or to cancel registration of Form Type, Tax Type, Taxpayer Type and TIN or Taxpayer in the System. This functionality shall be used to effect Cancellation or End Dating

function as defined per Revenue Regulation No. 7-2012 and to cancel the TIN or Taxpayer permanently in the System in accordance with same Revenue Issuance.

Click the De-register Tax button under Manage Taxpayer functionality and encode the required information to perform the de-registration process. A confirmation message will appear notifying the tax/form type has been de-registered and its status is pending for approval.

G. Re-Register Tax

This functionality shall be used to revive or to restore the registered status of Form Type and Tax Type currently de-registered in the system, except the TIN or Taxpayer. This functionality will not be effective for TIN or Taxpayer already de-registered meaning de-registration of same is absolute and permanent in nature.

Click the Re-register button under the Manage Taxpayer functionality and encode the required information to perform the re-registration process. A confirmation message notifying the tax/form type has been re-registered and its status is pending for approval.

H. Transfer Taxpayer

This functionality enables the transfer of a registered taxpayer from a Revenue District Office (RDO) to another RDO. Mandatory attachment/s in the Attachment tab is/are complied, and mandatory fill-up of Reasons field for such transfer to commit transaction.

Click the Transfer Taxpayer button under Manage Taxpayer functionality and encode the required information to perform the transfer process. A confirmation message will appear notifying the taxpayer has been transferred and its status is pending for approval.

I. Manage Financial Detail

This functionality enables modification of accounting type (Calendar or Fiscal) and accounting period (if fiscal) for non-individual taxpayers.

Click the Manage Financial Detail button under Manage Taxpayer functionality and encode the required information to modify the accounting type of the taxpayer. A confirmation message will appear notifying the successful changing of financial details and its status is pending for approval.

J. Online Approval

Approve online the functionalities of TRS which include the following:

- a. Suspend / Re-Activate Tax Type or Form Type
- b. De-Register / Re-Register Tax Type or Form Type
- c. De-Register Taxpayer
- d. Transfer Taxpayer

K. Generate Correspondences and Reports

Authorization Management – this function enables the generation of Permit and Authorization application. It basically supports a Registration process which is the Generation of ATP, COR, COR for Facilities, and TIN Card issuance.

K.1. Application for Authority to Print (ATP) (Annex A)

- K.1.1. In the eTIS-1 main screen, navigate to Authorization Management > Create Application.
- K.1.2 Select Permit Application under Authorization Type and click on the Next button.
- K.1.3 Under the Application Details tab, input details on all mandatory fields marked by red asterisks.
- K.1.4 Then, select Authority to Print under Type of Authorization.
- K.1.5 Add attachment under the Attachment tab then click next.
- K.1.6 Under the Permit Application screen, input details on all mandatory fields marked by red asterisks.
- K.1.7 Click Save button to commit transaction. A confirmation message notifying the successful creation of ATP with corresponding application ID will appear.
- K.1.8 Under the navigation panel, Click Report > User Reports.
- K.1.9 Type in the password which is the same as your eTIS-1 log-in password.
- K.1.10 Click Expand All to show all reports and select Correspondence > AMM > Authority to Print.
- K.1.11 Fill-out all mandatory fields.
- K.1.12 Click Run Report to generate ATP.

K.2 Certificate of Registration (COR) (Annex B)

- K.2.1 In the eTIS-1 main screen, navigate to Report > User Reports.
- K.2.2. Type in the password which is the same as the eTIS-1 log-in password.
- K.2.3 Click Expand All to show all reports and select Correspondence > Reg > Certificate of Registration.
- K.2.4 Fill-out all mandatory fields.
- K.2.5 Click Run Report to generate COR.

K.3 Certificate of Registration (COR) for Facility (Annex C)

- K.3.1 In the eTIS-1 main screen, navigate to Report > User Reports.
- K.3.2 Type in the password which is the same as the eTIS-1 log-in password.
- K.3.3 Click Expand All to show all reports and select Correspondence > Reg > Certificate of Registration of Facility.
- K.3.4. Fill-out all mandatory fields.
- K.3.5. Click Run Report to generate COR.

K.4 TIN Card Issuance

- K.4.1 In the eTIS-1 main screen, navigate to Report > User Reports.
- K.4.2 Type in the password which is the same as the eTIS-1 log-in password.
- K.4.3 Click Expand All to show all reports and select Correspondence > Reg > TIN Card Batch Print.
- K.4.4 Fill-out all mandatory fields.
- K.4.5 Click Run Report to generate TIN cards.

L. Tag/Un-tag Inactive Taxpayer

Tagging of a taxpayer as Inactive will automatically suspend all registered tax types and form types. Generation of correspondences e.g. COR, ATP, TCL, etc. will not be available for Inactive taxpayers. Inactive taxpayer shall include:

- L.1 A non-individual taxpayer that has notified the BIR district office of the temporary cessation of its business operations;

- L.2 A taxpayer that has stopped filing all its tax returns for the last two (2) years, which requires issuance of a notice for investigation;
- L.3 A newly registered taxpayer who fails to file the required tax returns/declarations due for the applicable initial quarter;
- L.4 A taxpayer that may be identified as such by the CIR in a separate revenue issuance

Click the Tag/Un-tag Inactive Taxpayer button under Manage Taxpayer functionality and encode the required information to perform the tagging/un-tagging process. A confirmation message will appear notifying the successful tagging/un-tagging of taxpayer and its status is pending for approval.

M. Tag/Untag Taxpayers as VIP or those under TAMP

Tagging a taxpayer as VIP is an additional feature of eTIS-1 that enables the BIR to closely monitor top taxpayers whose tax payments largely contributed to revenue tax collections. A taxpayer may be tagged as VIP only if the taxpayer has been classified and notified in writing by the Commissioner of Internal Revenue (CIR). The criteria for this classification shall be issued in a separate revenue issuance.

N. Tag/Untag Blacklisted Taxpayers

Tagging a taxpayer as blacklisted is an additional feature of eTIS-1 that shall enable BIR to determine non-compliant taxpayers based on criteria that will be issued in a separate revenue issuance.

Section 5. TRANSITORY PROVISIONS.

The TRS under eTIS-1 is currently being implemented in the following pilot sites: offices under Large Taxpayers Service (i.e. Large Taxpayer Assistance Division, Excise Large Taxpayer Regulatory Division, Large Taxpayer Division (LTD)-Makati, LTD-Cebu) and Revenue District Offices (RDOs) under Revenue Region No. 8 – Makati.

Enhanced Registration Forms prescribed under RMC No. 9-2015 shall be used in the eTIS-1 pilot sites.

Previously issued CORs, TIN Cards and other correspondences with no updates in the registration information shall remain valid.

Section 7. EFFECTIVITY.

This Order shall take effect immediately.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue