



**Supreme Court of the Philippines**  
**Manila**

**OFFICE OF THE COURT ADMINISTRATOR**

CIRCULAR NO. 39-91

T O : ALL JUDGES OF THE REGIONAL TRIAL COURTS, SHARI'A DISTRICT COURTS, METROPOLITAN TRIAL COURTS, MUNICIPAL TRIAL COURTS IN CITIES, MUNICIPAL TRIAL COURTS, MUNICIPAL CIRCUIT TRIAL COURTS, AND SHARI'A CIRCUIT COURTS

SUBJECT : ISSUANCE OF THE NEW TAXPAYERS IDENTIFICATION NUMBER (TIN) TO TAXPAYERS

In connection with Revenue Memorandum Circular No. 63-91 dated July 31, 1991, you are hereby required together with your staff to secure your new TIN ID Cards to replace existing TAN's (Taxpayers Account No.) by following these procedures:

1. Determine existing employees.  
NOTE: Existing employees are employees including casual employees employed or hired as of July 31, 1991, whether or not they were previously issued/holder of TANs.
2. Accomplish TIN application (Annex A), reflecting all the necessary information required herein.
3. File TIN application with the Revenue District Office (RDO) where its principal office is located, or Revenue Information Systems Service, Inc. (RISSI).
4. Secure claim stub indicating scheduled date of release.
5. Secure TIN ID Cards and pre-printed labels from the RDO or RISSI on scheduled date of release.
6. Distribute TIN ID Cards and pre-printed labels to employees.

Your cooperation is hereby enjoined.

November 5, 1991.

  
JOSUE N. BELLOSILLO  
Court Administrator