



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

February 19, 2024

**REVENUE MEMORANDUM CIRCULAR NO. 37-2024**

**SUBJECT : Availability of TIN Inquiry Thru Electronic Mail (eMail)**  
**TO : All Internal Revenue Officials, Employees and Others Concerned**

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This Circular is being issued to inform taxpayers and others concerned that they can now inquire on their Taxpayer Identification Number (TIN) by sending an electronic mail (email) at [tin.inquiry@bir.gov.ph](mailto:tin.inquiry@bir.gov.ph).

The TIN Inquiry thru eMail option is another avenue for taxpayers (TPs) to know their issued TIN at the convenience of their homes, offices or even in internet cafes. They do not have to go to the Revenue District Office (RDO) just to inquire on their TIN.

Taxpayers who will inquire on their issued TIN via email shall do the following:

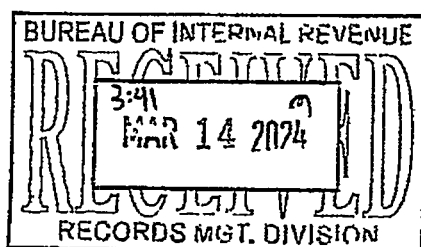
A. Individual Taxpayers

1. Accomplish the required form (attached hereto as Annex "A") and provide the complete name, sex at birth, birthday and active email address;
2. Take a "selfie" with a valid government-issued ID, and a separate photo of the valid government-issued ID, which should show the birthday and photo of the taxpayer; and
3. Submit/send the accomplished form via email to [tin.inquiry@bir.gov.ph](mailto:tin.inquiry@bir.gov.ph), together with the "selfie" and separate photo of the valid government-issued ID.

B. Non-Individual Taxpayers

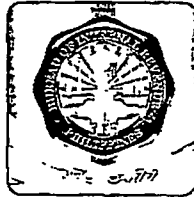
1. Accomplish the required form (attached hereto as Annex "B") by providing the registered name of the company, business name, RDO Code, address, name and position of authorized representative, name and position of Company Official authorizing the representative, and active email address;
2. Submit/send the accomplished form via email to [tin.inquiry@bir.gov.ph](mailto:tin.inquiry@bir.gov.ph), together with the following documents:
  - a. Scanned copy of the notarized Board Resolution or Secretary's Certificate indicating the name of the authorized representative and the reason for TIN inquiry;
  - b. "Selfie" with a valid government-issued ID of both the authorized representative and authorizing officer/official; and
  - c. Separate photo of the valid government-issued IDs of both the authorized representative and the authorizing officer/official.

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 Internal Revenue Integrated System-Taxpayer Registration System (IRIS-TRS).



- If information provided are correct/match with the information in the BIR's IRIS-TRS, an email reply will be sent to the taxpayer with the information on his/her TIN indicated.
- If information provided are incorrect/unmatch, the request for TIN Inquiry of the taxpayer shall be denied with the reason for denial of request stated in the email reply.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.



*Romelo D. Lumagui, Jr.*  
ROMELO D. LUMAGUI, JR.  
Commissioner of Internal Revenue

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