REVENUE MEMORANDUM ORDER NO. 82-99 issued November 23, 1999 prescribes the policies and procedures in the issuance of Taxpayer Identification Number (TIN). A taxpayer will be issued a permanent TIN card after the payment of the cost of the card unless he opts for the free cardboard TIN card. Taxpayers engaged in trade or business or exercise of profession who have registered for a business name will be issued a Certificate of Registration only after submission of the Department of Trade and Industry (DTI) Certificate of Registration of Business Name/Mayor's Permit to the Taxpayer Service Section of the Revenue District Office having jurisdiction over the taxpayer.