

REVENUE MEMORANDUM ORDER NO. 11-2000 issued May 2, 2000 prescribes the policies and procedures on the resolution of multiple and identical Taxpayer Identification Numbers (Tins) of taxpayers belonging to the same or different Revenue District Offices (RDOs). All computerized RDOs shall be responsible for the required clean-up activity of multiple and identical Tins in the registration database. All non-computerized RDOs shall coordinate with the Systems Operations Division (SOD), Information Systems Operations Service (ISOS) for the cleanup activity of multiple and identical Tins of taxpayers under their jurisdiction. SOD, ISOS shall provide a list of multiple and identical Tins to the RDOs, including recommendations as to the TIN to be retained, for multiple TIN; and the rightful owner of the TIN for identical TIN; and the issuance of new TIN, whenever applicable. RDOs shall confirm all identical Tins for deactivation to SOD, ISOS. All RDOs shall resolve all multiple/identical Tins without transactions within five (5) working days from receipt of the list of multiple/identical Tins. All multiple/identical Tins with transactions shall be resolved by the old RDO within twenty (20) working days from receipt of the final evaluation of SOD. All RDOs, whether computerized or not, shall ensure that all taxpayer liabilities/cases are settled/closed in the records of the old Tins and transferred to the new/retained Tins before the deactivation/cancellation of multiple/identical Tins is performed.