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

OCT 13 2023

REVENUE MEMORANDUM CIRCULAR NO. 109-2023

SUBJECT : **Availability of the Taxpayer Registration-Related Applications (TRRA) Portal**

TO : **All Internal Revenue Officials and Employees, Taxpayers, and All Others Concerned**

This Circular is hereby issued to announce the availability of the Taxpayer Registration-Related Applications (TRRA) Portal on **October 16, 2023**. The TRRA Portal is an alternative option that can be used by taxpayers to submit registration-related applications thru email application.

The documentary requirements for the following registration-related transactions can be submitted electronically to the concerned Revenue District Offices (RDOs) via the TRRA Portal:

1. Application for TIN under E.O 98 and ONETT;
2. Registration of OFW and Non-Resident Citizens;
3. Application for Authority to Print;
4. Updating of Email Address using Application Sheet Form S1905;
5. Transfer of Registration of Employees and Other Non-Business Taxpayers; and
6. Updating of Maiden Name (for married female).

To use the TRRA, taxpayer-applicants shall access the TRRA Portal through the BIR eServices icon at https://www.bir.gov.ph/ and follow the procedures below.

1. Scan all the required documentary requirements in PDF copy not exceeding 4MB file size per file. The checklist of documentary requirements and the applicable form can be accessed by clicking the desired application in TRRA Portal.
2. Select the frontline service to be availed of or the type of application.
3. Select the RDO where the applicant is registered. In case the taxpayer is applying for TIN, the system will determine the RDO based on the address provided. Then, click the "Email your Application" button.

Note: If after clicking the "Email your Application" button and the email program of the personal computer does not open, send the application (scanned documents) to the email address that will appear in the TRRA Portal based on the RDO selection.



Taxpayer-applicant will receive an email acknowledgement of the receipt of application from the official email address of the concerned RDO within three (3) working days from the date of email acknowledgement receipt of complete documentary requirements.

4. An email notification will be sent to the email address indicated in the taxpayer-applicant's Application Form once application has been successfully processed. In case of incomplete requirements, issues or concerns in the application, a BIR officer shall contact the taxpayer.

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

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

by:

MARIDUR V. ROSARIO
OIC - Deputy Commissioner
Operations Group
Officer-in-Charge
(per RDAO no. 27-2023)
Date of Signing: 10/09/2023

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