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

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**REVENUE MEMORANDUM CIRCULAR NO. 31-2024**

**SUBJECT : Clarification on TIN Verification Being Required by Employers from Newly-Hired Employees**

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

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This Circular is issued to advise all employers that the Bureau of Internal Revenue (BIR) does not require newly-hired employees to verify their Taxpayer Identification Number (TIN) and get a TIN Verification slip from the Revenue District Offices (RDOs).

All RDOs shall not accept requests for manual TIN Verification or issue TIN Verification slip for employment purposes, except for the following cases:

(1) The online TIN Verification facility is not available or there is a prompt message that the user needs to visit the RDO; or
(2) There is a need for BIR personnel to further verify the correctness of taxpayer registration information; or
(3) The taxpayer has an existing TIN or record; or
(4) Possession of multiple or identical TINs.

All employers are advised to use the BIR's **Online TIN Verification** facility of the Online Registration and Update System (ORUS) accessible at https://orus.bir.gov.ph/search/tinverification or **BIR Chatbot Revie,** to verify the validity and correct ownership of the TIN of their newly-hired employees. The verification result being displayed by ORUS or Revie is considered sufficient for verification purposes. Employers do not have to require their newly-hired employees to go to the RDO to get a TIN Verification slip.

All employers, newly-hired employees and others concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

**ROMEO D. LUMAGUI, JR.**
Commissioner of Internal Revenue

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