REVENUE MEMORANDUM CIRCULAR NO. 114-2022 issued on July 28, 2022 prescribes the guidelines on the registration of Department of Education (DepEd), Regional Offices, Division Offices and Implementing Unit Schools.

Pending the enhancement of the BIR's Electronic Filing and Payment System (eFPS) to accept five (5)-digit Branch Codes, the registration of new DepEd branches shall continue to use the currently assigned DepEd Taxpayer Identification Number (TIN) pursuant to Operations Memorandum (OPM) Nos. 2016-02-04 and 2018-10-05.

The following guidelines shall be observed by the Client Support Section personnel of the respective Revenue District Offices (RDOs) and DepEd Offices/Division Offices/Implementing Unit Schools:

a. All application for registration of DepEd shall be submitted to the RDO having jurisdiction over its place of business.
b. Issuance of new TIN Branch for DepEd TINs shall be divided into four groups and locations using the temporary assigned TINs shown below:

Location of DepEd Regional Offices/ Division Offices/ Implementing Unit Schools	**Registered Name**	**Reference for the Temporary Assigned TIN**
National Capital Region (NCR)	Department of Education — NCR 2	Annex A of OPM No. 2016-02-04
Luzon	Department of Education — Luzon	Annex A of OPM No. 2016-02-04
Visayas	Department of Education — Visayas	Annex A of OPM No. 2016-02-04
Mindanao	Department of Education — Mindanao 3	OM No. 57-2022

c. All DepEd Regional Offices/Division Offices/lmplementing Unit schools shall be registered as Branch of DepEd.
d. The Implementing Unit school that has independent and separate fund shall not be issued a separate TIN. It shall be registered as a branch of the temporary assigned TIN in item no. 2 of the Circular.
e. The Non-Implementing Unit School shall not be registered/issued a branch TIN. Non-Implementing Unit School shall use the branch TIN of its Division Office.
f. During registration before issuance of a branch TIN, the concerned Implementing Unit School shall submit proof or documents (e.g. memorandum/letter to BIR or any document stating that the school is an Implementing Unit) from the Regional Office confirming that the concerned school is an Implementing Unit.
g. All Non-Implementing Unit schools that had been issued a branch TIN shall apply for the cancellation of its branch TIN.
h. All DepEd Regional Offices/Division Offices/lmplementing Unit schools that had been assigned a separate TIN not included in the official TINs issued to DepEd shall apply for the cancellation of TIN. A new branch code shall be converted and issued by the Client Support Section to the temporary assigned TINs in item no. 2 of the Circular.
i. No Cooperatives, Parent Teachers Associations, canteens, printing offices and other non-DepEd organization in the premises of the DepEd shall use the assigned DepEd TINs. Such entities/organizations shall be registered separately.

j. The BIR Regional Offices shall inform the concerned DepEd Head Office/ Regional Offices under its jurisdiction of the Circular and the temporary assigned TINs, and advise them to use the correct TINs in all of their future transactions with the BIR. Similarly, DepEd Regional Offices shall inform their Division Offices, Implementing Unit and Non-Implementing Unit Schools regarding the provisions of the Circular.