

Mexico – Information on Tax Identification Numbers

Section I – TIN Description

Under this item, jurisdictions should provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (as subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), jurisdictions should only provide information in relation to the TINs they would expect to be provided for identification purposes in the context of the CRS.

Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.

Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.

The Mexican Tax Administration Service assigns a unique number (*Clave en el Registro Federal de Contribuyentes - RFC*) to each person enrolled in the Registry; the issued *RFC* has a special structure depending on the type of taxpayer (individual or legal person). The latter is the only distinction provided for in the Mexican tax provisions.

The registration process is available both online and directly at the Local Administration for Taxpayer Assistance (*Administración Desconcentrada de Servicios al Contribuyente*) of the Mexican Tax Administration Service.

The documents required to obtain the registration are:

- a) Individuals. - (1) Birth certificate or *CURP* (*Clave única de registro de población - Unique Key of Population Registry*); (2) proof of address; (3) government-issued identification and (4) online pre-registration number (if applicable).
- b) Legal persons.- (1) Certificate of incorporation; (2) proof of address; (3) power of attorney and identification of the authorized representative of the legal person, and (4) online pre-registration number (if applicable).

Mexican Tax Code (art. 27) also establishes the obligation to register in the Federal Taxpayer Registry and obtain a *RFC* for partners and shareholders of legal persons, except (1) those who are members of non-profit legal persons, and (2) those who acquired their shares through recognised stock markets and those shares are considered as regularly traded in such markets, as long as the shareholder is not registered in the books of that legal person.

The abovementioned Code (art. 42) grants the tax authorities the possibility to request taxpayers with information necessary to update the Federal Taxpayer Registry, as well as to register those taxpayers who, in accordance with the tax provisions, are obliged to be registered and have not fulfilled such requirement.

The registration in the Federal Taxpayer Registry is mandatory for all legal persons, including *asociaciones en participación*, associations, permanent establishments and, under special circumstances, *fideicomisos*.

In case of individuals, such obligation is mandatory for those who are required to file tax returns or to issue electronic tax invoices regarding the acts or activities they carry out, or for the income they earn, as well as individuals who open a financial account in an institution of the Mexican financial system or in savings and loan cooperatives where they receive deposits or perform transactions liable to tax.

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, jurisdictions would outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

The structure of the *RFC* varies depending on the type of taxpayer.

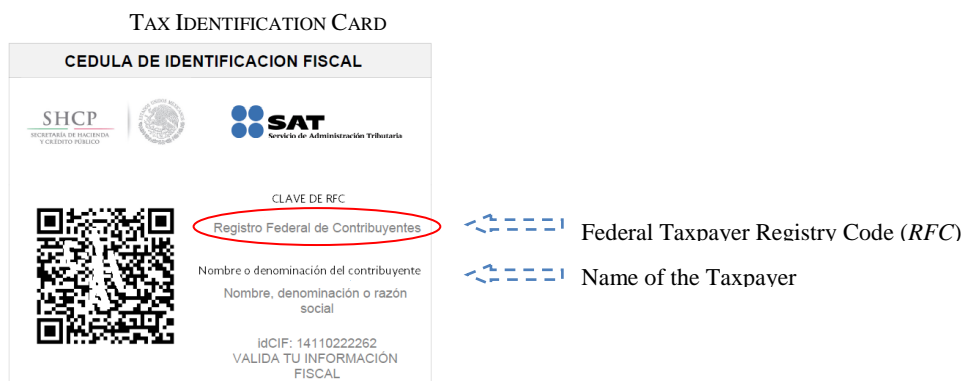
For individuals, it consists of 13 characters (4 letters followed by 6 digits and 3 alphanumeric characters) and for legal persons (and certain legal arrangements), it consists of 12 characters (3 letters followed by 6 digits and 3 alphanumeric characters). The first letters (4 or 3, respectively) belong to the name, the next 6 digits are the date of birth or date of incorporation, and the last 3 (or 2, for legal entities) belong to the check digits (*homoclave*).

Section III – Where to find TINs?

In this section, jurisdictions should list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

Taxpayers who register in the Federal Taxpayer Registry will be provided with a tax identification number known as Federal Taxpayer Registry Code (*RFC*), as well as with a tax identification card or certification of tax registration once they comply with all the requirements set forth by the Mexican Tax Administration Service.

Below, please find the documentation obtained from the Mexican Tax Authorities:



ACKNOWLEDGEMENT OF REGISTRATION

gob.mx
FOLIO: RP20161642268

CEDULA DE IDENTIFICACION FISCAL

SHCP SAT

Registro Federal de Contribuyentes
Tax Identification Card
RFC: 16270124271
VALIDA TU INFORMACION FISCAL

ACUSE ÚNICO DE INSCRIPCIÓN AL REGISTRO FEDERAL DE CONTRIBUYENTES

Lugar y Fecha de Emisión
TORREON, COAHUILA, a 07 de Julio de 2016

Se ha procesado con éxito tu inscripción en el RFC
Tipo de movimiento: inscripción de persona moral

Datos del Contribuyente:

RFC: -
Denominación/Razón Social: -
Régimen Capital: -
Nombre Comercial: -

Datos de Ubicación:

Tipo de Domicilio: - Código Postal: -
Tipo de Vialidad: - Nombre de Vialidad: -
Número Exterior: - Número Interior: -
Nombre de la Colonia: ANNA Nombre de la Localidad: -
Nombre del Municipio o Demarcación Territorial: - Nombre de la Entidad Federativa: -
Estado Calle: - Y Calle: -
Características del Domicilio: - Referencias Adicionales: -

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MÉXICO GOBIERNO FEDERAL COAHUILA

Contacto
Av. Hidalgo 77, 1ra. Sección, L.P. Centro, Ciudad de México.
Atención telefónica: 011 52 55 5610 1000 Ciudad de México.
011 52 467 22 728 00 (línea de pago)
Dirección: Paseo de la Reforma 147, 04500 TIA.
Removiendo a: gob.mx

CERTIFICATION OF TAX SITUATION

gob.mx

CEDULA DE IDENTIFICACION FISCAL

SHCP SAT

Registro Federal de Contribuyentes
Tax Identification Card
RFC: 1411022
VALIDA TU INFORMACION FISCAL

CONSTANCIA DE SITUACION FISCAL

Lugar y Fecha de Emisión
CUAUHTEMOC, CIUDAD DE MEXICO A 28 DE JULIO DE 2016

Datos de identificación del Contribuyente:

RFC: -
CURP: -
Nombre (s): -
Primer Apellido: -
Segundo Apellido: -
Fecha inicio de operaciones: 28 DE OCTUBRE DE 2004
Estatus en el padrón: REACTIVADO
Fecha de último cambio de estado: 03 DE ABRIL DE 2014
Nombre Comercial: -

Datos de Ubicación:

Código Postal: - Tipo de Vialidad: -
Nombre de Vialidad: - Número Exterior: -
Número Interior: - Nombre de la Colonia: -

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FRONT

gob.mx

Nombre de la Localidad: - Nombre del Municipio o Demarcación Territorial: -
Nombre de la Entidad Federativa: - Entre Calle: -
Y Calle: - Correo Electrónico: -
Tel. Fijo Línea: - Número: -

Régimenes:

Régimen	Fecha Inicio	Fecha Fin
Pagamen de Sueldos y Salarios e Ingresos Asimilados a Salarios	03/04/2014	

Sus datos personales son incorporados y protegidos en los sistemas del SAT, de conformidad con los Lineamientos de Protección de Datos Personales y con diversas disposiciones fiscales y legales sobre confidencialidad y protección de datos, a fin de ejercer las facultades conferidas a la autoridad fiscal.

Si desea modificar o corregir sus datos personales, puede acudir a cualquier Módulo de Servicios Tributarios y/o a través de la dirección <http://sat.gob.mx>

Cadena Original Seguro: 820160708AAR00411216A/CONSTANCIA DE SITUACION FISCAL/200001000070001121608
LPRNEUK7Zel+QY2AUK8UPURIN2XJugWVSHULTVMWIKV3RHUfHagge6QL1mbALVWjYcY4LXVn
muph06CAL2z0cyf4o3048eWp9p9uU76e8U1u8eWg4L00000100001121608
WE*

Bebo Digital

Si desea modificar o corregir sus datos personales, puede acudir a cualquier Módulo de Servicios Tributarios y/o a través de la dirección <http://sat.gob.mx>

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011 52 467 22 728 00 (línea de pago)
Dirección: Paseo de la Reforma 147, 04500 TIA.
Removiendo a: gob.mx

BACK

Section IV – TIN information on the domestic website

In this section, jurisdictions can provide hyperlinks to their domestic website where further information on TINs can be found. In addition, jurisdictions could provide a link to an online TIN-verification tool, if available.

For further information:

http://www.sat.gob.mx/informacion_fiscal/tramites/inscripcion_rfc/Paginas/default.aspx

http://www.sat.gob.mx/fichas_tematicas/programa_cumplimiento_voluntario/Paginas/guia_apoyo_ins_cribirse_rfc.aspx

Online TIN Verification Tool:

<https://portalsat.plataforma.sat.gob.mx/ConsultaRFC/>

Section V – Contact point for further information

Under this header, jurisdictions would provide the contact details of the competent service within their tax administration, which can be contacted in case of further questions on TINs.

Mexican Competent Authority:

Central Administration for Audit and Taxpayer Assistance (*Administración Central de Fiscalización y Servicios al Contribuyente*)

Avenida Reforma 37, Módulo 5, piso 2, Col. Guerrero, Delegación Cuauhtémoc, C.P. 06300, Ciudad de México. Tel. (+52)(55)58021536