

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE

DECORDS MGT. DIVISION 4: 28 P.M. SEP 0 2 2016 4 Wregs

September 2, 2016

REVENUE MEMORANDUM CIRCULAR NO. 93-2016

SUBJECT

Streamlining the Business Registration Process and Documentary Requirements by Further Amending the List of Documentary Requirements for the Registration of Each Type of Application under "Annex A" of Revenue Regulations (RR) No. 7-2012, as Clarified Under Revenue Memorandum Circular (RMC) No. 70-2013 and RMC No. 37 - 2016

TO

All Internal Revenue Officials, Employees and Others Concerned.

This Circular is being issued to streamline the following:

1. Primary and secondary registration requirements amending the list of documentary requirements of each type of application published as "Annex A" of RR No. 7-2012 dated April 2, 2012, as clarified under RMC No. 70-2013 and RMC No. 37-2016.

The revised checklist of documentary requirements herein attached as Annexes "A1-A11" included the acknowledgement of the applicant on the identified lacking documents for completion to facilitate the processing of application.

2. Steps for the registration of business in the Bureau of Internal Revenue to be implemented as follows:

1	Apply for Registration [with complete documentary requirements (Annexes "A1-A11")]
2	Pay Annual Registration Fee [thru Mobile Revenue Collection Officers System (mRCOs), Authorized Agent Banks, Revenue Collection Officer or GCash]
3	Get Certificate of Registration with auto-approved Authority to Print (ATP) for initial principal receipts/invoices

The auto-approved ATP for initial principal receipts/invoices is only applicable to newly registered business taxpayer. However, subsequent application for receipts/invoices shall be processed in accordance with the procedures specified under existing issuances.

This Circular revokes all other circulars or issuances inconsistent herewith and shall take effect immediately. All internal revenue officers and employees are hereby enjoined to give this Circular a wide publicity as possible.

R.G. Manabat & Co.

CAESAR R. DULAY
Commissioner of Internal Revenue

H-2

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REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION -CHECKLIST OF DOCUMENTARY REQUIREMENTS

SELF-EMPLOYED INDIVIDUALS, ESTATES AND TRUSTS

IM	PO	RТ	۱Λ'	VI	۲.
11,411		1/1	111	1	

- 1. Processing of transactions commence only upon submission of
- 2.

		" for submitted docume	nts and "X" for lacking documents.
FOR S	SELF	-EMPLOYED, PROFESSIO	ONALS, MIXED INCOME EARNERS
\bigcirc	1	BIR Form No. 1901;	
0	2		Birth Certificate, passport, nat shows the name, address
0	3	Permit, if the former is and/or	Business Permit; or on for Mayor's Business still in process with the LGU; ot/Occupational Tax Receipt
\bigcirc	4	New sets of permanent	ly bound books of accounts; and
0	5		nual Registration Fee (ARF) plicable after TIN issuance)
	6	BIR Form No. 1906;	
0	7	Final & clear sample of	Principal Receipts/Invoices;
	Ad	ditional documents, if ap	plicable:
\bigcirc	1	Photocopy of the Trust	Agreement (for Trusts);
Ö	2	Photocopy of the Deatl (for Estate under judic	n Certificate of the deceased ial settlement);
0	3	Certificate of Authority Enterprises (BMBE) re	, if Barangay Micro Business gistered entity;
	4	Proof of Registration/F ARMM, PEZA, BCDA an	Permit to Operate BOI/BOI- d SBMA
Subr	nitte	d by:Name of Taxpa	Date: nyer
Rece	eivec	by: Officer	Date:
I iden whic I un	tifie ch I ders	d lacking documentary r commit to submit v	al age, hereby acknowledge the equirement/s (marked with "X") within five (5) working days. on will only be processed upon at/s.
		·Name of Taxpayer/Re (Signature over prin	
Vali	date	d/Noted hu	Date:

CSS Personnel



ANNEX "A1"

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION -CHECKLIST OF DOCUMENTARY REQUIREMENTS

CORPORATIONS, PARTNERSHIPS (TAXABLE OR NON-TAXABLE)

M	PO	R	ГΑ	N'	Γ :	

OR	COR	PORATIONS/PARTNERSHIPS
\supset	1	BIR Form No. 1903;
	2	Photocopy of SEC Certificate of Incorporation; or
		Photocopy Certificate of Recording (in case of partnership); or
		Photocopy of License to Do Business in the Philippines (in case of foreign corporation);
\bigcirc	3	Articles of Incorporation; or Articles of Partnerships,
\cap	4	Photocopy of Mayor's Business Permit; or
U	2	Duly received Application for Mayor's Business Permit, if the former is still in process with the LGU;
\bigcap	5	New sets of permanently bound books of accounts; and
Ō	6	Proof of Payment of Annual Registration Fee (ARF) (not applicable to those exempt from the imposition of ARF)
	7	BIR Form No. 1906;
Ŏ	8	Final & clear sample of Principal Receipts/ Invoices;
	Ad	ditional documents, if applicable:
\bigcap	1	Memorandum of Agreement (for JOINT VENTURE)
$\bar{\cap}$	2	Franchise Agreement;
Ŏ	3	Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity;
	4	Proof of Registration/Permit to Operate with BOI, BOI-ARMM, SBMA, BCDA, PEZA;
Subr	nitte	ed by: Date: Name of Taxpayer
Rece	eived	l by: Date: Officer
Ack	now	ledgement by applicant:
<u></u>		, of legal age, hereby acknowledge the dlacking documentary requirement/s (marked with "X")

Name of Taxpayer/Representative (Signature over printed name)

CSS Personnel

Validated/Noted by:

Date: _

Date:



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION – CHECKLIST OF DOCUMENTARY REQUIREMENTS

COOPERATIVES, ASSOCIATIONS (TAXABLE OR NON-TAXABLE)

	RTAN	
		ing of transactions commence only upon submission of ETE DOCUMENTS.
		" for submitted documents and "X" for lacking documents.
FOR C	GAIs A	AND LGUs
\bigcap	ī	BIR Form No. 1903;
ñ	2	Photocopy of Unit or Agency's Charter;
FOR (ERATIVES
\cap	1	BIR Form No. 1903;
Ö	2	Photocopy of Cooperative Development Authority (CDA) Certificate of Registration; and
	3	Articles of Cooperation
FOR I	HOMI	E OWNER'S ASSOCIATION
\cap	1	BIR Form No. 1903;
Ŏ	2	Photocopy of Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB); and
0	3	Articles of Association
FOR I	LABO	R ORGANIZATION, ASSOC. OR GROUP OF UNION OR WORKERS
	1	BIR Form No. 1903;
Ŏ	2	Photocopy of Certificate of Registration issued by the Department of Labor and Employment (DOLE); and
0	3	Constitution and by-laws of the applicant union
FOR	FORE	CIGN EMBASSIES
\bigcirc	1	BIR Form No. 1903;
Ō	2	Endorsement from Department of Foreign Affairs (DFA)
FOR	INTE	RNATIONAL ORGANIZATIONS
0	1	BIR Form No. 1903;
Ō	2	Host agreement or any international agreement duly certified by DFA
Subi	mitte	ed by: Date: Name of Taxpayer
Reco	eivec	by: Date: Officer
Ack I	now	ledgement by applicant:, of legal age, hereby acknowledge the
iden whi	ch I ders	d lacking documentary requirement/s (marked with "X") commit to submit within five (5) working days. stand that my application will only be processed upon ion of complete document/s.
		Date:
		Name of Taxpayer/Representative (Signature over printed name)
		(Signature over printed name)
	dat:	d/Noted by: Date:



ANNEX "A2.2"

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION – CHECKLIST OF DOCUMENTARY REQUIREMENTS

REGISTRATION OF BRANCH AND FACILITY TYPES

<u>IMPOR</u>	RTAN	<u>rr</u> :
CO	MPL	sing of transactions commence only upon submission of ETE DOCUMENTS.
		/" for submitted documents and "X" for lacking documents.
REGI		ATION OF BRANCH/FACILITY TYPE - INDIVIDUAL
	1	BIR Form No. 1901;
	2	Photocopy of Mayor's Business Permit; or
		Duly received Application for Mayor's Business Permit, if the former is still in process with the LGU; and/or
		Professional Tax Receipt/Occupational Tax Receipt issued by the LGU; or DTI Certificate;
	3	New sets of permanently bound books of accounts; and
	4	Proof of Payment of Annual Registration Fee (ARF)
$\tilde{\Box}$	5	BIR Form No. 1906;
Ŏ	6	Final & clear sample of Principal Receipts/ Invoices;
REGI	ISTR	ATION OF BRANCH/FACILITY TYPE - NON-INDIVIDUAL
\bigcirc	1	BIR Form No. 1903;
0	2	Photocopy of Mayor's Business Permit; or Duly received Application for Mayor's Business Permit if the former is still in process with the LGU; and/or Board Resolution/Secretary Certificate stating the Branch Establishment;
	3	New sets of permanently bound books of accounts; and
	4	Proof of Payment of Annual Registration Fee (ARF) (not applicable to those exempt from the imposition of ARF)
	5	BIR Form No. 1906;
ŏ	6	Final & clear sample of Principal Receipts/Invoices;
Subi	mitte	ed by: Date: Name of Taxpayer
Rece	eivec	
4		Officer
I iden whic I un	itifie ch I	ledgement by applicant:, of legal age, hereby acknowledge the dlacking documentary requirement/s (marked with "X") commit to submit within five (5) working days. Stand that my application will only be processed upon ion of complete document/s.
		Date:
S		Name of Taxpayer/Representative (Signature over printed name)
Vali	date	d/Noted by: Date:
0		God Ferdonnier



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION – CHECKLIST OF DOCUMENTARY REQUIREMENTS

EMPLOYEES	PURELY TIN ISSUANCE (NO
EWHOTES	
 IMPORTANT: Processing of transactions commence only upon submission of COMPLETE DOCUMENTS. Mark "✓" for submitted documents and "X" for lacking documents. 	 IMPORTANT: 1. Processing of transactions COMPLETE DOCUMENTS. 2. Mark "\" for submitted do
FOR LOCAL EMPLOYEE	FOR E.O. 98 - INDIVIDUAL
1 BIR Form No. 1902;	1 BIR Form No. 190
Any identification issued by an authorized government body (e.g. Birth Certificate, passport, driver's license, CTC) that shows the name, address and birthdate of the applicant;	2 Any identification government body passport, driver's the name, address applicant; or
3 Marriage contract, if applicable;	3 Passport (in case in Trade or Busine
FOR ALIEN EMPLOYEE	FOR E.O. 98 – NON-INDIVID
1 BIR Form No. 1902;	1 BIR Form No. 190
2 Passport; and	2 Any official docu
	name of the no principal office i individual was in of Incorporation,
Submitted by: Date: Name of Taxpayer	Submitted by:Name of
Received by: Date:	Received by: Office
Acknowledgement by applicant: I, of legal age, hereby acknowledge the identified lacking documentary requirement/s (marked with "X") which I commit to submit within five (5) working days. I understand that my application will only be processed upon submission of complete document/s.	Acknowledgement by appl I
Date: Name of Taxpayer/Representative (Signature over printed name)	Name of Taxpayo (Signature over
Validated/Noted by: Date:	Validated/Noted by:



ANNEX "A4"

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION – CHECKLIST OF DOCUMENTARY REQUIREMENTS

1PORTA	
	sing of transactions commence only upon submission of LETE DOCUMENTS.
	\checkmark " for submitted documents and "X" for lacking documents
OR E.O.	98 - INDIVIDUAL
\bigcirc 1	BIR Form No. 1904;
) 2	Any identification issued by an authorized government body (e.g. Birth Certificate, passport, driver's license, CTC) that shows the name, address and birthdate of the applicant; or
3	Passport (in case of Non-Resident Alien not Engaged in Trade or Business)
FOR E.O	. 98 – NON-INDIVIDUAL
	BIR Form No. 1904;
11 SI	government body (e.g. government agency (tax authority) thereof, or a municipality) that includes the name of the non-individual and the address of its principal office in the jurisdiction in which the non-individual was incorporated or organized (e.g. Articles
	of Incorporation, certificate of Tax residency)
Submitt	
Submitt Receive	ed by: Date: Name of Taxpayer
Receive Acknov I identifich I under	ed by: Date: Name of Taxpayer d by: Date:
Acknov Iidentific which I under	ed by: Date: Name of Taxpayer d by: Date: Officer vledgement by applicant: , of legal age, hereby acknowledge the ed lacking documentary requirement/s (marked with "X") I commit to submit within five (5) working days. stand that my application will only be processed upon sion of complete document/s. Date:
Acknov I identifice which I under	ed by: Date: Name of Taxpayer d by: Date: Officer vledgement by applicant:, of legal age, hereby acknowledge the ed lacking documentary requirement/s (marked with "X") I commit to submit within five (5) working days. stand that my application will only be processed upon sion of complete document/s.

RECORDS MGT. DIVISION
4:88 P.M.
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REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION -CHECKLIST OF DOCUMENTARY REQUIREMENTS

PURELY TIN ISSUANCE (NON-BUSINESS)

MPORTAN	
COMPLI	ing of transactions commence only upon submission of GTE DOCUMENTS.
	" for submitted documents and "X" for lacking documents.
	TT – Transfer Of Properties By Succession (Estate With etary Activities)
	BIR Form No. 1904;
2	Photocopy of Death Certificate of decedent; or Extrajudicial Settlement of the Estate/Affidavit of Self Adjudication;
FOR ONE	 TT - Transfer by Gratuitous Title (DONATION) Sale, Assignment, Exchange, Mortgage, Purchase and/or Disposal of Shares of Stock and/or Real Estate Properties Claim of Winnings Claim of Winnings involving Personal Properties Subject to Registration Sale of Second- hand Vehicle
\bigcap 1	BIR Form No. 1904;
2	Any identification issued by an authorized government body (e.g. Birth Certificate, passport, driver's license, CTC) that shows the name, address and birthdate of the applicant;
Submitte	d by: Date: Name of Taxpayer
Received	by: Date:
l identifie which l I unders	ledgement by applicant:, of legal age, hereby acknowledge the d lacking documentary requirement/s (marked with "X") commit to submit within five (5) working days. It is that my application will only be processed upon of complete document/s.
	Date:
	Name of Taxpayer/Representative (Signature over printed name)
Validate	d/Noted by: Date:
	,



ANNEX "A5.2"

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR AUTHORITY TO PRINT -CHECKLIST OF DOCUMENTARY REQUIREMENTS

AUTHORITY TO PRINT (ATP) RECEIPTS/INVOICES

<u>IMPOR</u>	TAN	<u>T</u> :			
COI	MPLI	ing of transactions commence only upon submission of ETE DOCUMENTS. " for submitted documents and "X" for lacking documents.			
FOR 1	NEW	AND SUBSEQUENT APPLICATION OF ATP -			
		BOUND RECEIPTS/INVOICES			
0	1	1 BIR Form No. 1906;			
	2	Job order;			
\bigcirc	3	Final & clear sample of Principal and Supplementary Receipts/ Invoices;			
	4	Photocopy of last issued ATP or PCD; or			
		Any booklet from the last issued ATP for subsequent application			
		/ AND SUBSEQUENT APPLICATION OF ATP – LOOSE LEAF RECEIPTS/INVOICES			
	1	BIR Form No. 1906;			
	2	Permit to Use Loose-Leaf Official Receipts or Sales Invoices;			
0	Job order;				
0	4	Final & clear sample of Principal and Supplementary Receipts/Invoices;			
0	5	Photocopy of last issued ATP or PCD; or Any booklet from the last issued ATP for subsequent application			
Subr	nitte	ed by: Date: Name of Taxpayer			
Rece	eived	l by: Date: Officer			
I iden whic I un	itifie ch I iders	ledgement by applicant:			
		Date:			
		Name of Taxpayer/Representative (Signature over printed name)			
Vali	date	d/Noted by: Date: CSS Personnel			

BUREAU OF INTERNAL REVENUE RECORDS MGT. DIVISION
4: 28 P. M.
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ANNEX "A8"



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION – CHECKLIST OF DOCUMENTARY REQUIREMENTS

BOOKS OF ACCOUNTS

IMPOF	RTAN	<u>{T</u> :	
CO	MPL	ETE DOCUMENTS.	nce only upon submission of
			and "X" for lacking documents.
		ATION OF MANUAL BOOKS JENT)	OF ACCOUNTS (NEW OR
0	1	BIR Form No. 1905;	
	2	New sets of permanently l	oound books of accounts;
Ŏ	3	Official Appointment Bool	(for Professionals only);
REGI	STR	ATION OF MANUAL LOOSE	LEAF BOOKS OF ACCOUNTS
	1	BIR Form No. 1905;	
\bigcap	2	Permit to Use Loose Leaf I	Books of Accounts;
ñ	3	Permanently bound Loose	Leaf Books of Accounts;
Ŏ	4	Affidavit attesting the con correctness of entries in E number of Loose Leaf use	npleteness, accuracy and looks of Accounts and the
REG	ISTR	ATION OF COMPUTERIZED	BOOKS OF ACCOUNTS
	1	BIR Form No. 1905;	
Ō	2	Permit to Use Computeriz Computerized Books of A Components;	red Accounting System (CAS)/ ccounts (CBA) and/or its
0	3	and its labels duly signed of the company who are r	d be properly authenticated by the responsible official(s)
0	4	Affidavit attesting the cor appropriateness of the co books/records, in accord books of accounts and rec purposes	mputerized accounting
Sub	mitte	ed by: Name of Taxpaye	Date:
Rec	eive	d by: Officer	Date:
I ider whi I ur	ntifie ch	ed lacking documentary required to the commit to submit with	nge, hereby acknowledge the uirement/s (marked with "X") hin five (5) working days. will only be processed upon s. Date:
		Name of Taxpayer/Repr (Signature over printed	esentative
Vali	date	od /Noted by:	Date:

CSS Personnel



ANNEX "A7"

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

CHECKLIST OF DOCUMENTARY REQUIREMENTS

APPLICATION FOR PERMIT TO USE

IMPOR	RTAN	IT:
		sing of transactions commence only upon submission of ETE DOCUMENTS.
2. Ma	rk"	" for submitted documents and "X" for lacking documents.
		O USE MANUAL LOOSE LEAF BOOKS OF S/RECEIPTS AND INVOICES
0	1.	BIR Form No. 1900;
	2	Job order;
\bigcirc	3	Sample Format and print-out to be used;
0	4	Photocopy of last issued ATP or PCD; or Any booklet from the last issued ATP for subsequent application
(CAS)/C0 COM	TO USE COMPUTERIZED ACCOUNTING SYSTEM OMPUTERIZED BOOKS OF ACCOUNTS (CBA) AND/OR PONENTS/MIDDLEWARE/ELECTRONIC STORAGE (ESS)
0	1	BIR Form No. 1900;
0	2	Photocopy of previously issued Certificate of Accreditation and/or Permit to Use, with Original Copy/Certified True Copy (for validation purpose), if applicable;
0	3	Company/Taxpayer Profile;
0	4	Software Specification and its interfaces/version number/release number
0	5	Proof of system ownership or License Agreement, whichever is applicable AU OF INTERNAL REVENUE RECORDS MGT. DIVISION 4:78 P.M.
		SÉP 0 2 2016
		RECEIVED
Sub	mitte	ed by: Date: Name of Taxpayer
Rec	eive	d by: Date:
Ack	now	rledgement by applicant:
I ider whi I ur	ntifie ch l	, of legal age, hereby acknowledge the d lacking documentary requirement/s (marked with "X") commit to submit within five (5) working days. stand that my application will only be processed upon ion of complete document/s.
		Date:
	*	Name of Taxpayer/Representative

(Signature over printed name)

CSS Personnel

Date: _

Validated/Noted by:



REPUBLIC OF THE PHILIPPINES ANNEX "A9.1" DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION INFO. UPDATES-CHECKLIST OF DOCUMENTARY REQUIREMENTS

REGISTRATON INFORMATION UPDATES

001	cess	IT: sing of transactions commence only upon submission of ETE DOCUMENTS. /" for submitted documents and "X" for lacking documents.
CHAN	IGE	IN CIVIL STATUS
\bigcirc	1	BIR Form No. 2305;
0	2	Marriage Contract or Court Order (declaration of nullity of marriage); and
0	3	Letter Request for temporary use of old receipts/invoices (for business taxpayers) if applicable
UPD/	ATE	OF EXEMPTION
0	1	BIR Form No. 2305;
0	2	Waiver of husband on his right to claim additional exemptions, if wife claims;
0	3	Photocopy of Birth Certificate of dependents
CHAI	NGE	IN REGISTERED NAME/TRADE NAME
0	1	BIR Form No. 1905;
\bigcirc	2	Amended SEC Registration/DTI Certificate; and
0	3	Letter Request for temporary use of old receipts/ invoices (for business taxpayers) if applicable
СНА	NGE	/ADD IN REGISTERED ACTIVITIES/LINE OF BUSINESS
\bigcirc	1	BIR Form No. 1905;
0	2	Photocopy of Amended Mayor's Permit or SEC Certificate of Registration if applicable; and
0	3	Letter Request for temporary use of old receipts/invoices (for business taxpayers) if applicable
Subi	nitt	ed by: Date: Name of Taxpayer
Rece	eive	d by: Date:
Ack	now	rledgement by applicant:
l iden whie I un	itifie ch ider	, of legal age, hereby acknowledge the ed lacking documentary requirement/s (marked with "X") commit to submit within five (5) working days, stand that my application will only be processed upon sion of complete document/s.
		Date:
**		Name of Taxpayer/Representative (Signature over printed name)

CSS Personnel

Validated/Noted by:



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION INFO. UPDATES-CHECKLIST OF DOCUMENTARY REQUIREMENTS

REGISTRATION INFORMATION UPDATES

MPORTANT:
 Processing of transactions commence only upon submission of COMPLETE DOCUMENTS.
2. Mark "✓" for submitted documents and "X" for lacking documents.
CHANGE/ADD TAX TYPE DETAILS
1 BIR Form No. 1905;
CHANGE IN ACCOUNTING PERIOD
1 BIR Form No. 1905;
2 Photocopy of the Securities and Exchange Commission (SEC) Certificate of Filing of Amended By-Laws showing the change in accounting period
Submitted by: Date: Name of Taxpayer
Received by: Date:
Acknowledgement by applicant:
I, of legal age, hereby acknowledge the
identified lacking documentary requirement/s (marked with "X")
which I commit to submit within five (5) working days. I understand that my application will only be processed upon
submission of complete document/s.
,
Date:
Name of Taxpayer/Representative (Signature over printed name)
Validated/Noted by: Date:

BUREAU OF INTERNAL REVENUE RECORDS MGT. DIVISION 4:78 P.M., SEP 0 2 2016 LALLEN



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REPUBLIC OF THE PHILIPPINES ANNEX "A10" DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION INFO. UPDATES-CHECKLIST OF DOCUMENTARY REQUIREMENTS

TRANSFER OF REGISTRATION

a sample of		
MPORT	ANT	
Proc	cessii	ng of transactions commence only upon submission of
		TE DOCUMENTS. for submitted documents and "X" for lacking documents.
		OF REGISTRATION OF INDIVIDUALS NOT ENGAGED IN
BUSIN	SFER IESS (OF REGISTRATION OF INDIVIDUALS NOT ENGAGED IN (E.O. 98/ONETT/EMPLOYEE)
\bigcirc	1	BIR Form No. 1905;
TRAN BUSIN	SFER NESS	OF REGISTRATION OF INDIVIDUALS NOT ENGAGED IN (E.O 98/ONETT/EMPLOYEE) REGISTERING NEW BUSINESS
0	1	BIR Form No. 1905;
0	2	Photocopy of Mayor's Business Permit; or
		Duly received Application for Mayor's Business Permit, if the former is still in process with the LGU; and/or
		Professional Tax Receipt/Occupational Tax Receipt issued by the LGU; or DTl Certificate;
TRAN (HEA	ISFEF D OF	R OF BUSINESS REGISTRATION TO ANOTHER RDO FICE AND/OR BRANCH)
Α.		M OLD RDO
	1	BIR Form No. 1905;
$\widetilde{\Box}$	2	Inventory list of unused principal and supplementary
		receipts/invoices for destruction if not to be used in the new RDO or request letter for approval of use of the unused receipts/invoices in new RDO
В.	FRO	OM NEW RDO
0	1	BIR Form No. 1905;
Ō	2	Photocopy of Amended SEC Certificate bearing the taxpayer's new business address;
	3	Photocopy of Mayor's Business Permit; or
)		Duly received Application for Mayor's Business Permit, if the former is still in process with the LGU;
\bigcirc	4	Unused principal and supplementary receipts/invoices for restamping per approved inventory list by old RDO;
	5	Transfer Commitment Form
		43
Subi	mitte	ed by: Date:
		Name of Taxpayer
Rec	eive	l by: Date:
A clr	nov	rledgement by applicant:
1		, of legal age, hereby acknowledge the
ider	ntifie	d lacking documentary requirement/s (marked with "X")
whi	ch l	commit to submit within five (5) working days.
l ur	nder	stand that my application will only be processed upon ion of complete document/s.
sun	111122	ion of complete doctations of
		Date:
		Name of Taxpayer/Representative
		(Signature over printed name)
Vali	idate	od/Noted by: Date:

CSS Personnel



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION INFO. UPDATES-CHECKLIST OF DOCUMENTARY REQUIREMENTS

CANCELLATION OF TIN

CO	MPL	IT: sing of transactions commence only upon submission of ETE DOCUMENTS. /" for submitted documents and "X" for lacking documents
CAN	CELL	ATION OF TIN/REGISTRATION/CLOSURE OF BUSINESS
0	1	BIR Form No. 1905;
\bigcirc	2	Death Certificate, in case of death of an individual;
\bigcirc	3	List of ending inventory of goods, supplies, including capital good
\bigcirc	4	Inventory of unused sales invoices/official receipts (SI/OR);
0	5	Unused sales invoices/official receipts and all other unutilized accounting forms (e.g., vouchers, debit/credit memos, delivery receipts, purchase orders, etc.) including business notices and permits as well as COR shall be subject for destruction to be
		witnessed by BIR personnel and officials
Sub	mitte	ed by: Date:
	mitte	ed by: Date: Name of Taxpayer
Ack I ider whi	eived know ntifie	ed by: Date: Name of Taxpayer d by: Date:
Ack I ider whi	eived know ntifie	ed by: Date: Name of Taxpayer d by: Date: Officer rledgement by applicant:, of legal age, hereby acknowledge the ed lacking documentary requirement/s (marked with "X") I commit to submit within five (5) working days. stand that my application will only be processed upon

BUREAU OF INTERNAL REVENUE RECORDS MGT. DIVISION 4:28 / M. SEP 0 2 2016 / f.

CSS Personnel

Validated/Noted by:

Date: _

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