



**BUREAU *of* INTERNAL REVENUE**

**CITIZEN'S  
CHARTER  
HANDBOOK**

**2020  
2ND EDITION**



BUREAU OF INTERNAL REVENUE

CITIZEN'S CHARTER

2020 (2<sup>nd</sup> Edition)



## **I. Mandate:**

The Bureau of Internal Revenue shall be under the supervision and control of the Department of Finance and its powers and duties shall comprehend the assessment and collection of all national internal revenue taxes, fees, and charges, and the enforcement of all forfeitures, penalties, and fines connected therewith, including the execution of judgments in all cases decided in its favor by the Court of Tax Appeals and the ordinary courts. The Bureau shall give effect to and administer the supervisory and police powers conferred to it by this Code or other laws. (Section 2 of the National Internal Revenue Code of 1997)

## **II. Mission:**

We collect taxes through just enforcement of tax laws for nation-building and the upliftment of the lives of Filipinos.

## **III. Vision:**

The Bureau of Internal Revenue is an institution of service excellence and integrity.

## **IV. Service Pledge: "Service Excellence with integrity and Professionalism"**

We, the Officials and Employees of the Bureau of Internal Revenue, trusting in the Almighty God, profess our commitment to public service and as such we promise to:

P – PROMOTE diligent observance of the tenet that PUBLIC OFFICE IS A PUBLIC TRUST by serving our clients, the taxpaying public, with utmost responsibility, integrity and loyalty;

L – EAD modest lives appropriate to our status as civil servants and uphold public interest over and above personal interest;

E – NGENDER a culture of excellence, competence and professionalism among our workforce towards improved service delivery that will breed customer satisfaction;

D – ETER opportunities for red tape and graft and corruption by strictly observing compliance to service standards and providing COMPLAINT AND ASSISTANCE DESK that will immediately address the concerns of the transacting public;

G – ENERATE goodwill by providing prompt, courteous and responsive service to the public;



E – XERCISE prudence and observe transparency in all transactions by providing access to information in our policies, programs and services through the Citizen's Charter and the BIR Website ([www.bir.gov.ph](http://www.bir.gov.ph) ).

ALL THESE WE PLEDGE, BECAUSE YOU, DEAR CLIENTS, DESERVE THE BEST.



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# **REVENUE REGION**

External Services



## 1. Processing of the Request for Certificate of Employment (COE) for Resigned/ Transferred /Retired/ Deceased Employees (Still in Records Room of AHRMD – Active File)

The Administrative and Human Resource and Management Division (AHRMD) of the Regional Office processes the request for COE of the BIR employees assigned in the Regional and District Offices of the separated (resigned/ transferred/retired/deceased) Bureau of Internal Revenue (BIR) employees for different purposes such employment, clearance, retirement, and death claims.

<b>Office or Division:</b>	Administrative and Human Resource and Management Division (AHRMD)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C - Government to Citizen			
<b>Who may avail:</b>	-Separated BIR employees -Authorized representative/s of the BIR employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Completely filled-out request form (1 original)		Administrative and Human Resource and Management Division (AHRMD)		
2. Any government issued ID of the requesting separated BIR employee (1 photocopy)		Provided by the requesting separated BIR employee/representative		
3. Death Certificate (for death claims purposes) (1 photocopy)		Provided by the requesting heirs		
4. 2 government issued IDs of the authorized representative/s (1 photocopy) Note: Authorization is included in the Request form		Provided by the requesting separated BIR employee/representative		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the AHRMD the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the database.	None	5 minutes	Receiving Officer Administrative and Human Resource and Management Division (AHRMD)



None	1.1 Evaluate and validate required information to process COE	None	1 day	<i>Personnel Officer AHRMD</i>
None	1.2 Encode and endorse the request to the Personnel Officer	None	10 minutes	<i>Section Chief, AHRMD</i>
None	1.3 Locate for the 201 file if;	None		
None	1.3.1 still in the Records Room (AHRMD)	None	1 hour*	<i>Personnel Officer (AHRMD)</i>
None	1.4 Encode, generate and affix initial on COE	None	30 minutes	<i>Personnel Officer (AHRMD)</i>
None	1.5 Review and affix initial	None	10 minutes	<i>Section Chief, Human Resource Management Section (HRMS)</i>
None	1.6 Approve and sign COE	None	10 minutes	<i>Division Chief/ Asst Chief AHRMD</i>
None	1.7 Record approved COE	None	10 minutes	<i>Section Chief, (HRMS)</i>
2. Receive signed COE	2. Release signed COE	None	5 minutes	<i>Personnel Officer (AHRMD)</i>
<b>TOTAL:</b> <i>Still in records room of AHRMD</i>		<b>None</b>	<b>1 day, 2 hours and 20 minutes</b>	



## 2. Processing of the Request for Certificate of Employment (COE) for Resigned/ Transferred /Retired/ Deceased Employees (Already in Records Room/ Storage Facility – Inactive File)

The Administrative and Human Resource and Management Division (AHRMD) of the Regional Office processes the request for COE of the BIR employees assigned in the Regional and District Offices of the separated (resigned/ transferred/retired/deceased) Bureau of Internal Revenue (BIR) employees for different purposes such employment, clearance, retirement, and death claims.

<b>Office or Division:</b>	Administrative and Human Resource and Management Division (AHRMD)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C - Government to Citizen			
<b>Who may avail:</b>	-Separated BIR employees -Authorized representative/s of the BIR employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Completely filled-out request form (1 original)		Administrative and Human Resource and Management Division (AHRMD)		
2. Any government issued ID of the requesting separated BIR employee (1 photocopy)		Provided by the requesting separated BIR employee/representative		
3. Death Certificate (for death claims purposes) (1 photocopy)		Provided by the requesting heirs		
4. 2 government issued IDs of the authorized representative/s (1 photocopy) Note: Authorization is included in the Request form		Provided by the requesting separated BIR employee/representative		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the AHRMD the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the database.	None	5 minutes	Receiving Officer Administrative and Human Resource and Management Division (AHRMD)



None	1.1 Evaluate and validate required information to process COE	None	1 day	<i>Personnel Officer AHRMD</i>
None	1.2 Encode and endorse the request to the Personnel Officer	None	10 minutes	<i>Section Chief Human Resource Management Section (HRMS)</i>
None	1.3 Locate for the 201 file if;	None		
None	1.3.1 it is already transferred to Records Room	None	1 day*	<i>Personnel Officer AHRMD</i>
None	1.4 Encode, generate and affix initial on COE	None	30 minutes	<i>Personnel Officer AHRMD</i>
None	1.5 Review and affix initial	None	10 minutes	<i>Section Chief, HRMS</i>
None	1.6 Approve and sign COE	None	10 minutes	<i>Division Chief/ Asst. Chief AHRMD</i>
None	1.7 Record approved COE	None	10 minutes	<i>Section Chief, HRMS</i>
2. Receive signed COE	2. Release signed COE	None	5 minutes	<i>Personnel Officer AHRMD</i>
<b>TOTAL:</b>		<b>None</b>	<b>2 days, 1 hours and 20 minutes</b>	
<i>Already in Records Room/ Storage Facility Inactive File</i>				



### 3. Processing of Survivorship Benefits (Deceased Employees)

Processing of Survivorship benefits is required before the legal heir can claim the survivorship benefits from the GSIS.

<b>Office or Division:</b>	Administrative and Human Resource and Management Division (AHRMD)	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2C – Government to Citizen	
<b>Who may avail:</b>	Legal Heir/Heirs of deceased BIR Employee	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
1.Duly accomplished Application for Survivorship (GSIS Form No. 03102014-AFS), (2 originals)		Provided by the Legal Heir/Heirs,  Blank form can be downloaded from the GSIS website or secure from Personnel Division (PD)/ Administrative Human Resource Management Division (AHRMD)
2.Duly accomplished Application for Retirement/Separation/Life Insurance Benefits form (GSIS Form No. 06302017-RET), (2 originals)		Provided by the Legal Heir/Heirs,  Blank form can be downloaded from the GSIS website or secure from Personnel Division (PD)/ Administrative Human Resource Management Division (AHRMD)
3.Service Record (from other government agency/ies, if any) (1 original)		Provided by the Legal Heir/Heirs
4.BIR Service Record (1 original)		Information & Records Section, Personnel Division
5.National Office Clearance (1 original)		Provided by the Legal Heir/Heirs
6.Ombudsman Clearance (1 original)		Provided by the Legal Heir/Heirs, secured from the Office of the Ombudsman
7.Clearance from the Office of the President (Presidential appointees only) (1 original)		Requested by the Personnel Division from the Office of the President, if any
8.Civil Service Commission Clearance (1 original)		Provided by the Legal Heir/Heirs, secured from the Civil Service Commission
9.BIR ID/E-card to be surrendered to:		Provided by the Legal Heir/Heirs



AHRMD if assigned in the Regional Office  Personnel Division, if assigned in the National Office				
10. Death Certificate duly certified from the Philippines Statistics Authority (PSA) (1 original)		Provided by the Legal Heir/Heirs, secured from the PSA		
11. Marriage Contract duly certified from the PSA, if any (1 original)		Provided by the Legal Heir/Heirs, secured from the PSA		
12. Certificate of No Marriage (CENOMAR) duly certified from the PSA, if any (1 original)		Provided by the Legal Heir/Heirs, secured from the PSA		
13. Birth Certificates of children of the deceased duly certified from the PSA, if any ( 1 original copy per child)		Provided by the Legal Heir/Heirs, secured from the PSA		
14. Marriage Contract of married daughter/s of the deceased duly certified from the PSA, if any (1 original copy per child)		Provided by the Legal Heir/Heirs, secured from the PSA		
15. Waiver of Rights (duly notarized and signed by all legal heirs identifying the person to process/receive claims) (1 original)		Provided by the Legal Heir/Heirs		
16. Affidavit of Guardianship, if any minor heirs (duly notarized) (1 original)		Provided by the Legal Heir/Heirs		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure checklist of documentary requirements at AHRMD	1. Provide checklist of documentary requirements	None	15 minutes	Administrative Officer, Administrative and Human Resource and Management Division (AHRMD)
2. Submit to the AHRMD the complete documents for survivorship benefits	2. Check and evaluate the correctness and completeness of the documents submitted	None		



None	a. if complete, receive and record	None		
None	b. if incomplete, mark needed documents and return all documents for completion	None		
None	2.1 Forward the complete documents for survivorship benefits to the Personnel Division (upon receipt from heir/s)	None	2 days	Administrative Officer, AHRMD
	<b>TOTAL:</b>	<b>None</b>	<b>2 days and 15 minutes</b>	

*Note: The total processing time may be extended, depending on the availability of the signatories.*

*GSIS processing time varies per claimant.*





#### 4. Processing and Issuance of Tax Clearance for Bidding Purposes

The Tax Clearance Certificate (for Bidding Purposes) is issued to individual/non-individual taxpayers who intends to enter into or participate in contract with the government in procurement of goods and services pursuant to Executive Order No. 398.

<b>Office or Division:</b>	Regional Collection Divisions/LTCED/LTD-Davao/LTD-Cebu
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2B - Government to Business G2C – Government to Citizen
<b>Who may avail:</b>	Taxpayers intending to join public bidding in procurement of goods and services by government agencies.
<b>CHECKLIST OF REQUIREMENTS</b>	
1. One (1) original copy of the duly accomplished and notarized application form with attached documentary stamp worth P 30.00;	Regional Collection Divisions/LTCED/LTD-Davao/LTD-Cebu
2. One (1) original copy of Tax Compliance Verification Sheet (TCVS) issued by the Collection Section of the Revenue District Office (RDO) where the individual or non-individual taxpayer is currently and duly registered;	Revenue District Offices (Applicable only to Non-Large Taxpayers)
3. One (1) photocopy of Confirmation Receipt of electronic payment made for the certification fee worth P100.00;	Regional Collection Divisions/LTCED/LTD-Davao/LTD-Cebu
4. Loose documentary stamp worth P 30.00;	
5. One (1) original copy of the Special Power of Attorney (SPA) or Authorization Letter signed by the applicant with one (1) photocopy of each valid Identification Cards ( <i>Company ID and any government issued ID</i> )	



<p>with three (3) original specimen signatures of both the applicant and the authorized representative, <b><i>applicable only to applications through an authorized representative;</i></b></p> <p>6. One (1) original copy of the unexpired Tax Clearance Certificate for Bidding Purposes, <b><i>applicable only to application for renewal.</i></b></p>				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit application form together with required documents to the receiving officer of Collection Division of Revenue Region or LTCED/LTD-Davao/LTD-Cebu	<p>1. Check the veracity and completeness of the information supplied in the duly notarized Application Form and the completeness of the prescribed documentary requirements:</p> <p>a. One (1) original duly accomplished and notarized Sworn Application Form signed by the company's responsible and ranking officer of the entity;</p>	P 100.00 certification fee and loose documentary stamp worth P 30.00 to be attached to Tax Clearance	3 hours	Receiving Revenue Officer



	<p>b. One (1) original or certified photocopy of Board Resolution, as shown by a Secretary's Certificate of the minutes/contents of the said Board Resolution;</p> <p>c. One (1) photocopy of any government-issued ID of the company's authorized signatory and authorized claimant with three (3) original specimen signatures for each photocopy;</p> <p>d. One (1) original Authorization Letter of the claimant;</p> <p>e. Printout of eFPs payment form 0605 and payment confirmation receipt with</p>			
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None	<p>payment details (with tax type MC, ATC: MC200) Php100.00;</p> <p>f. Loose documentary stamp worth Php30.00;</p> <p>g. One (1) original unexpired Tax Clearance Certificate for Bidding Purposes (if applicable);</p> <p>h. One (1) photocopy of the Certificate of Registration (Form 2303)</p> <p>2. For Large Taxpayers request for COTL to ARMD and Prosecution Division if the taxpayer-applicant has any accounts receivable/delinquent accounts cases, stop-filer cases, pending criminal cases.</p>		2 hours	<i>Revenue Officer</i>
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	<p><i>(Note: with dependency on the release of reply from ARMD and Prosecution Division)</i></p> <p>For Regional Offices Request of COTL to AMS</p>		2 days	ARMD/ Prosecution Division
None	3. Check if the person physically filing the application is duly authorized by the taxpayer-applicant		2 hours	Revenue Officer
None	4. Verify in the applicable ITS modules if the taxpayer-applicant is compliant with the following prescribed criteria and indicate findings in the evaluation sheet:		2 minutes	Revenue Officer
	a. Payment of the current annual registration fee;		2 minutes	Revenue Officer
	b. Regular use of the eFPS in filing the requisite tax		2 minutes	Revenue Officer



None	returns and in paying the taxes due thereon;			
	c. Absence of open “stop-filer” cases.		2 minutes	<i>Revenue Officer</i>
	d. Not tagged as “Cannot Be Located” (CBL) taxpayer;		2 minutes	<i>Revenue Officer</i>
	e. Absence of any record of delinquent account; and		5 minutes	<i>Revenue Officer</i>
	f. Absence of any pending criminal information filed in any competent court		2 minutes	<i>Revenue Officer</i>
	5. Prepare and Issue claim stub to the taxpayer-applicant using a pre-numbered form if it / he / she has satisfied the aforesaid documentary requirements/criteria, otherwise, issue a letter with reason/s indicated why		20 minutes	<i>Revenue Officer</i>



	the application could not be accepted			
None	6. Indicate in the application form the assigned serial number of the claim stub		5 minutes	<i>Revenue Officer</i>
None	7. Stamp "Received" the application Form		5 minutes	<i>Revenue Officer</i>
None	8. Forward the entire file of the application to the Revenue Officer-Encoder		5 minutes	<i>Revenue Officer</i>
None	9. Encode the details of the applicant (e.g., TIN, name, claim stub number and address) in the database of received application and releasing record book maintained for the purpose		10 minutes	<i>Revenue Officer</i>
None	10. Forward the received application with complete documentary requirements to the		25 minutes	<i>Revenue Officer</i>



	Revenue Officer-Processor			
None	11. Verify if applicant has delinquent accounts from Accounts Receivable Management Systems (ARMS)		10 minutes	<i>RACES Supervisor (for LTCED CES Section Chief)</i>
None	12. Encode and print the Tax Clearance for Bidding Purposes		10 minutes	<i>Revenue Officer</i>
None	13. Forward the printed Tax Clearance to the Assistant Division Chief for validation, review and initial		10 minutes	<i>Revenue Officer</i>
None	14. Validate evaluation sheet, review and initial		10 minutes	<i>Asst. Div. Chief</i>
None	15. Forward the Tax Clearance to the Division Chief		10 minutes	<i>Asst. Div. Chief</i>
None	16. Review the printed Tax Clearance		10 minutes	<i>Division Chief</i>





None	17. Approve and sign the Tax Clearance		5 minutes	<i>Division Chief</i>
None	18 Return to the Revenue Officer- Processor the signed Tax Clearance with all the supporting documents		5 minutes	<i>Division Chief</i>
None	19. Affix documentary stamp tax, cancel the same, and imprint dry seal		10 minutes	<i>Revenue Officer</i>
None	20. Forward the signed Tax Clearance to the Releasing Officer		10 minutes	<i>Revenue Officer</i>
2. Present the Claim Stub and receive Tax Clearance	2. Release the Tax Clearance to the applicant		10 minutes	Releasing Revenue Officer
<b>TOTAL :</b>		<b>130.00</b>	<b>2 days 10 hours and 17 minutes</b>	

**NOTES:**

1. If the taxpayer-applicant fails to comply with the submission of all the prescribed documentary requirements and/or did not satisfy any of the criteria to be eligible for the issuance of a Tax Clearance Certificate for Bidding Purposes, the application form with all the attached documents shall be immediately returned to the taxpayer-applicant, with a checklist of the documents/criteria that it/he/she must submit/satisfy.
2. The length of time to be spent on the verification of different criteria in the issuance of TCC from pertinent modules in the Integrated Tax System (ITS), as well as, other stand-alone systems, may vary depending on the systems' availability /accessibility.
3. The total processing time indicated is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. This processing time is exclusive of other processes/activities that are related to the issuance of Tax Clearance but are being undertaken after the Tax Clearance is released to the taxpayer-applicant (e.g., preparation of the List of Approved Tax Clearance, posting thereof to the BIR website, etc.). the processing time for each and every application may be extended, depending on the volume of the received applications for the day
4. The processing time for each and every application may be extended, depending on the volume of the received applications.



## 5. PROCESSING OF TAX CLEARANCE CERTIFICATE (GENERAL PURPOSE)

The DVC is a certification issued to taxpayer certifying that he/she/it is a tax compliant and has no outstanding tax liability within the Bureau. This is issued to individuals/corporations who have the purpose of TCC Revalidation, tax refund, issuance of Tax Debit Memo, closing of business and accreditation of printers.

<b>Office or Division:</b>	Regional Collection Division (RCD) who has jurisdiction over the Revenue District Office (RDO) where the taxpayer is registered.	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2B- Government to Business G2C- Government to Citizen	
<b>Who may avail:</b>	Taxpayer who needs the same for the following purposes:  1. PNP SOSIA; 2. Promotion/Confirmation of Appointment for Military personnel/Government Officials (except Cabinet Members); 3. Accreditation (except importer/customs broker); 4. Collection Purposes; 5. LTFRB Requirements for renewal of Franchise; 6. Bank Loans; 7. Any other purpose	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. One (1) original copy of duly accomplished and notarized application form with attached documentary stamp worth P30.00;  2. One (1) original copy of the authorization from the authorized officer (for non-individual)/individual taxpayer;  3. One (1) photocopy of proof of payment of Certification Fee and loose documentary stamp worth P30.00;  4. One (1) original copy of Delinquency Verification Certificate (DVC) issued by concerned RDO- <b><i>not applicable to taxpayer-applicant who is registered as purely compensation earner</i></b>		Concerned Regional Collection Division



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Taxpayer accomplish the application form including letter request and file the same with the Receiving Officer of RCD	1. Check the completeness of the application form and the required attachments to the application form.	P 100.00 Certification Fee and P 30.00 loose Documentary Stamp to be attached to the Tax Clearance Certificate (General Purpose)	10 minutes	Receiving Revenue Officer
None	1.1. Check if the person physically filing the application is duly authorized by the concerned taxpayer-applicant (applicable only in cases where the filer is a non-individual or a person other than the individual taxpayer-applicant).		3 minutes	Receiving Revenue Officer
None	1.2. Check from the ITS-REG/eTIS-TRS if the applicant is registered and under its jurisdiction. Otherwise, application should not be received and instruct the taxpayer to		4 hours	Receiving Revenue Officer



	<p>register and/or proceed to the Office having jurisdiction over the said applicant.</p> <p><i>(Note: with dependency on the availability/accessibility of the system)</i></p>			
None	1.3. Indicate the control number in the application form and encode in the database		10 minutes	Receiving Revenue Officer
None	1.4. Forward the application, together with the complete attachments, to the verifier.		5 minutes	Receiving Revenue Officer
None	1.5. Validate authenticity of the submitted DVC from the RDO/verify if the applicant has no record of tax liabilities, both from the Accounts Receivable Management System (if applicable) and the manually-maintained database / record of inventory.		30 minutes	Verifier
None	1.6. Request for certificate of no		4 hours	Verifier



	<p>pending criminal information filed at any competent court from Legal Division. (<i>Note: with dependency on the release of reply from Legal Division</i>)</p>			
None	1.7. Transmit the application to the processor, whether or not the taxpayer-applicant satisfied the prescribed criteria.		5 minutes	Verifier
None	1.8. Prepare the Tax Clearance		15 minutes	Processor
None	1.9. Forward the prepared Tax Clearance to the verifier for his/her review.		5 minutes	Processor
None	1.10. Review the prepared Tax Clearance and affix initial thereon.		10 minutes	Verifier
None	1.11. Forward the Tax Clearance or Letter of denial to the Head of Office for approval/signature.		5 minutes	Verifier
None	1.11. Approve/sign the Tax Clearance.		10 minutes	Head of Office



None	1.12. Forward the Tax Clearance to the Releasing Officer.		5 minutes	<i>Head of Office</i>
None	1.13. Affix the documentary stamp tax and imprint seal, if any.		10 minutes	<i>Releasing Officer</i>
2. Receive Tax Clearance Certificate for General Purpose	2. Release the Tax Clearance Certificate or Letter of Denial to the taxpayer/applicant or his authorized person.		10 minutes	<i>Releasing Officer</i>
<b>TOTAL :</b>		<b>P130</b>	<b>10 hours and 13 minutes</b>	

**NOTES:**

1. The length of time to be spent on the validation of RDO's verification slip and the verification if taxpayer-applicant has no outstanding tax liabilities may vary depending on the ARMS' availability/accessibility;
2. The total processing time indicated above is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. The same may be extended depending on the volume of the received applications for the day.



## 6. Processing of the Request for Service Record (SR) for Resigned/ Transferred /Retired/ Deceased Employees (records Still in the Records Room of AHRMD- Active File)

The Administrative and Human Resource and Management Division (AHRMD) of the Regional Office processes the request for SR of the separated (resigned/ transferred/retired/deceased) Bureau of Internal Revenue (BIR) employee for different purposes such as employment, clearance, retirement, and death claims.

<b>Office or Division:</b>	Administrative and Human Resource and Management Division (AHRMD)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C - Government to Citizen			
<b>Who may avail:</b>	-Separated BIR employees -Authorized representative/s of the BIR employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Completely filled-out request form (1 original)		Administrative and Human Resource and Management Division (AHRMD)		
2. ID of the requesting separated BIR employee (1 photocopy)		Provided by the requesting separated BIR employee		
3. Death Certificate (for death claims purposes) (1 photocopy)		Provided by the requesting heirs		
4. 2 government issued IDs of the authorized representative/s (1 photocopy) Note: Authorization is included in the Request form		Provided by the requesting separated BIR employee/representative		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the AHRMD the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the database.	None	5 minutes	<i>Receiving Officer,</i> Administrative and Human Resource and Management Division (AHRMD)
None	1.1 Evaluate and validate required	None	1 day	<i>Personnel Officer,</i> Compensation and Benefits Section (CBS)



	information to process SR			
None	1.2 Encode and endorse the request to the Personnel Officer	None	10 minutes	<i>Section Chief, Information and Records Section (IRS)</i>
None	1.3 Locate for the 201 file, if:	None	1 hour	<i>Personnel Officer AHRMD</i>
None	1.3.1. still in the Records Room (AHRMD)	None		
None	1.4 Encode, generate and affix initial on SR	None	30 minutes	<i>Personnel Officer AHRMD</i>
None	1.5 Review and affix initial	None	30 minutes	<i>Section Chief, Human Resource Management Section (HRMS)</i>
None	1.6 Approve and sign SR	None	30 minutes	<i>Division Chief/ Asst. Chief AHRMD</i>
None	1.7 Record Approved SR	None	10 minutes	<i>Section Chief, HRMS</i>
2. Receive signed SR	2. Release signed SR	None	10 minutes	<i>Releasing Officer AHRMD</i>
<b>TOTAL:</b> <i>Still in the Records Room of AHRMD</i>		<b>None</b>	<b>1 day, 3 hours and 5 minutes</b>	





## 7. Processing of the Request for Service Record (SR) for Resigned/ Transferred /Retired/ Deceased Employees (Records already in the Records Room/ Storage Facility – Inactive File)

The Administrative and Human Resource and Management Division (AHRMD) of the Regional Office processes the request for SR of the separated (resigned/ transferred/retired/deceased) Bureau of Internal Revenue (BIR) employee for different purposes such as employment, clearance, retirement, and death claims.

<b>Office or Division:</b>	Administrative and Human Resource and Management Division (AHRMD)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C - Government to Citizen			
<b>Who may avail:</b>	-Separated BIR employees -Authorized representative/s of the BIR employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Completely filled-out request form (1 original)		Administrative and Human Resource and Management Division (AHRMD)		
2. ID of the requesting separated BIR employee (1 photocopy)		Provided by the requesting separated BIR employee		
3. Death Certificate (for death claims purposes) (1 photocopy)		Provided by the requesting heirs		
4. 2 government issued IDs of the authorized representative/s (1 photocopy) Note: Authorization is included in the Request form		Provided by the requesting separated BIR employee/representative		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the AHRMD the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the database.	None	5 minutes	Receiving Officer, Administrative and Human Resource and Management Division (AHRMD)
None	1.1 Evaluate and validate required	None	1 day	Personnel Officer, Compensation and Benefits Section (CBS)



	information to process SR			
None	1.2 Encode and endorse the request to the Personnel Officer	None	10 minutes	<i>Section Chief, Information and Records Section (IRS)</i>
None	1.3 Locate for the 201 file, if:	None		
None	1.3.1 it is already transferred to Records Room	None	1 day	<i>Personnel Officer AHRMD</i>
None	1.4 Encode, generate and affix initial on SR	None	30 minutes	<i>Personnel Officer AHRMD</i>
None	1.5 Review and affix initial	None	30 minutes	<i>Section Chief, Human Resource Management Section (HRMS)</i>
None	1.6 Approve and sign SR	None	30 minutes	<i>Division Chief/ Asst. Chief AHRMD</i>
None	1.7 Record Approved SR	None	10 minutes	<i>Section Chief, HRMS</i>
2. Receive signed SR	2. Release signed SR	None	10 minutes	<i>Releasing Officer AHRMD</i>
<b>TOTAL:</b> <i>Records already in the Records Room/ Storage Facility – Inactive File</i>		<b>None</b>	<b>2 days, 2 hours and 5 minutes</b>	



# **REGIONAL OFFICE**

Internal Services



## 1. Processing of Local Learning and Development Programs

This is in relation to the processing of local learning and development program applications that may be requested by officials and employees of the Bureau of Internal Revenue-REGIONAL Office to support their professional/career growth in the BIR.

<b>Office or Division:</b>	Regional Director (RD)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government (employee or official)			
<b>Who may avail:</b>	BIR Officials and Employees in the National Office			
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
None		None		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. ARD releases the following documents to RD for review, initial and signature	1. Receive documents reviewed and initialed by ARD	None		<i>Admin Officer-RD</i>
None	2. Review and sign the Notice of Meeting	None	1 day	<i>RD</i>
None	3. Review and sign the Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected.	None	1 day	<i>RD</i>
<b>TOTAL :</b>		<b>None</b>	<b>2 days</b>	



## 2. Processing of Local Learning and Development Programs

This is in relation to the processing of local learning and development program applications that may be requested by officials and employees of the Bureau of Internal Revenue-REGIONAL Office to support their professional/career growth in the BIR.

<b>Office or Division:</b>	Assistant Regional Director (ARD)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government (employee or official)			
<b>Who may avail:</b>	BIR Officials and Employees in the National Office			
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
None		None		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. AHRMD releases the following documents to ARD for review and initial	1. Receive documents prepared by AHRMD	None		<i>Admin Officer-ARD</i>
None	2. Review and affix initials to Notice of Meeting	None	1 day	<i>ARD</i>
None	3. Review and affix initials to Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected.	None	1 day	<i>ARD</i>



None	4. Review and sign the memorandum to the applicant on the submission of post-training/event report.  Transmit to RD.	None	1 day	ARD
	<b>TOTAL:</b>	<b>None</b>	<b>3 days</b>	



### 3. Processing of Local Learning and Development Programs

This is in relation to the processing of local learning and development program applications that may be requested by officials and employees of the Bureau of Internal Revenue-REGIONAL OFFICE to support their professional/career growth in the BIR.

<b>Office or Division:</b>	Regional Personnel Development Committee (PDC)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government (employee or official)			
<b>Who may avail:</b>	BIR Officials and Employees in the National Office			
<b>CHECKLIST REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
None		None		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. AHRMD prepares attendance sheet and call up the members of the REGIONAL Personnel Development Committee for the scheduled deliberation	1. Deliberate en banc on the applicants' qualifications	None	2 hours	Personnel Development Committee (PDC) Members
None	2. Choose the most qualified who may participate in the local learning and development programs including scholarships	None		
<b>TOTAL :</b>		<b>None</b>	<b>2 hours</b>	



#### 4. Processing of Local Learning and Development Programs

This is in relation to the processing of local learning and development program applications that may be requested by officials and employees of the Bureau of Internal Revenue- Regional Office to support their professional/career growth in the BIR.

<b>Office or Division:</b>	Administrative and Human Resource Management Division (AHRMD)	
<b>Classification:</b>	Complex	
<b>Type of Transaction:</b>	G2G – Government to Government (employee or official)	
<b>Who may avail:</b>	BIR Officials and Employees in the National Office	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
1. Invitation Letter published thru Training Issuance		AHRMD
2. Training and Development Registration Form print out completed and signed by the immediate supervisor		AHRMD
3. Endorsement Letter signed by the concerned Division Chief and Regional Director		Head of office concerned
4. Statement of the applicant's Actual Duties and Responsibilities signed by the concerned Head of Office		Head of office concerned
5. A copy of the applicant's Updated Service Record duly signed by the Chief, AHRMD		Chief, AHRMD
6. Certificate of No Pending Criminal and/or Administrative case		Regional Investigation Division
7. Application letter that comprehensively describes motivation to participate or Letter of Intent indicating the financial terms to be provided by either self or sponsor signed by the applicant		Employee concerned
8. Certificate of Training signed by Chief, AHRMD		AHRMD
<b>ADDITIONAL REQUIREMENT/S FOR THE OFFICIAL NOMINEE/S AFTER DELIBERATION</b>		<b>WHERE TO SECURE</b>
1. Latest Personal Data Sheet with picture attached (if applicable)		Employee concerned
2. Approved Request for Funding with all the details (if funded by BIR)		Employee concerned





ADDITIONAL REQUIREMENT/S AFTER TRAINING		WHERE TO SECURE		
1. Post-training/event report (within one (1) calendar month after the training/event)		Employee concerned		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<b>PRE-DELIBERATION</b>				
1. None	1. Publish the letter of invitation for learning and development programs including scholarship programs.	None	2 days	<i>Admin. Officer</i> AHRMD
2. Fill out the Training and Development Registration Form available at the BIR outlook or information desk of the AHRMD as well as the checklist of requirements.	2. Provide the applicant/s with copy of the Training and Development Registration Form and checklist of requirements.	None	15 minutes	<i>Admin. Officer</i> AHRMD
3. Submit the accomplished Training and Development Registration Form together with the completed documentary requirements listed in the above checklist to AHRMD for evaluation.	3. Receive/Deny acceptance of required documents based on the correctness and completeness.	None	1 hour	<i>Admin. Officer</i> AHRMD
None	3.1. Prepare the Matrix of Nominees indicating the list of qualified applicants who passed	None	2 hours	<i>Admin. Officer</i> AHRMD



	the initial screening.			
None	3.2. Review, initial and sign the matrix of nominees.	None	2 hours	<i>Section Chief/Asst. Chief/Division Chief AHRMD</i>
None	3.3. Schedule a Regional Personnel Development Committee (PDC) deliberation and prepare a Notice of Meeting.	None	15 minutes	<i>Admin. Officer AHRMD</i>
None	3.4. Review and initial the Notice of Meeting.	None	1 day (paused-clock)	<i>Section Chief/Asst. Chief/Division Chief AHRMD</i>
None	3.5. Review and initial the Notice of Meeting.		1 day*	<i>Asst. Regional Director</i>
None	3.6. Review and sign the Notice of Meeting.		1 day*	<i>Regional Director</i>
None	3.7. Distribute to the members of the PDC a copy of the signed Notice of Meeting	None	15 minutes	<i>Admin. Officer AHRMD</i>
None	3.8. Prepare attendance sheet for the PDC deliberation	None	15 minutes	<i>Admin. Officer AHRMD</i>
<b>DELIBERATION</b>				
None	3.9. Deliberate en banc on the applicants' qualifications	None	2 hours* (paused clock)	<i>Personnel Development Committee Members and HRS,</i>



	and choose the most qualified who may participate in the local learning and development programs including scholarships.			AHRMD
<b>POST-DELIBERATION &amp; PREPARATION OF TRAINING DOCUMENTS</b>				
None	3.10. Prepare the Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected.	None	3 hours	<i>Admin. Officer HRS, AHRMD</i>
None	3.11. Review and sign the Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected.	None	1 day	<i>Section Chief/Asst. Chief/Division Chief AHRMD</i>
None	3.12. Review and sign the Detailed Evaluation Report on the successful applicant/s	None	1 day* (paused-clock)	<i>Asst. Regional Director</i>



	and memorandum to all applicant/s who are not approved or selected.			
None	3.13. Review and sign the Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected.	None	1 day* (paused-clock)	<i>Regional Director</i>
4. Receive and acknowledge information from AHRMD on the acceptance in selection of the official nominee/s	4. Once the Detailed Evaluation Report has been signed by the RD – Chairperson of the PDC, notify applicants thru phone call, e-mail or mail of their selection in the list and provide the additional requirement/s checklist.	None	15 minutes	<i>Admin. Officer AHRMD</i>
5. Submit the additional requirements to AHRMD, if applicable	5. Receive/Deny acceptance of required additional requirements based on	None	1 hour	<i>Admin. Officer AHRMD</i>



	correctness and completeness.			
<p>6. Claim the approved/signed original copy of the Detailed Evaluation Report from AHRMD and proceed to the Finance Division for the processing of the request for funding.</p> <p>The following documents shall be attached to the request for funding:</p> <ul style="list-style-type: none"> <li>a. Approved/ signed copy of the Detailed Evaluation Report</li> <li>b. Approved Project Procurement Management Plan</li> <li>c. Invitation Letter</li> </ul>	<p>6. Release the approved/ signed original copy of the Detailed Evaluation Report to the applicant/s for the processing of the request for funding.</p>	None	15 minutes	Admin. Officer AHRMD
None	<p>6.1. Forward to the AHRMD a photocopy of the approved/ signed Detailed Evaluation Report for the preparation of the Regional Revenue Special Order.</p>	None	15 minutes	Admin. Officer HRS, AHRMD
<p>7. Once the request for funding has been approved, submit the approved/signed request for funding to AHRMD for preparation of the Regional Revenue Special Order (RRSO)</p>	<p>7. AHRMD shall then receive the photocopy of the approved/ signed Detailed Evaluation Report and request for funding for the</p>	None	15 minutes	Admin. Officer AHRMD



	preparation of the RRSO.			
8. The signed RRSO shall be claimed at the AHRMD. The applicant will then sign the logbook upon releasing.	8. AHRMD shall release to applicant/s the signed photocopy of RRSO.	None	27 minutes* (paused-clock)	AHRMD
None	8.1. Encode in the training/ scholarship database the details of the applicant/s who will attend the particular training or development program.	None	15 minutes	<i>Admin. Officer</i> AHRMD
<b>POST-TRAINING</b>				
	8.2. Prepare a memorandum to the applicant on the submission of post-training/event report.	None	4 hours	<i>Admin. Officer</i> AHRMD
	8.3. Review and initial the memorandum to the applicant on the submission of post-training/event report.	None	1 day	<i>Section Chief/Asst. Chief/Division Chief</i> AHRMD
	8.4. Review and sign the memorandum to the applicant on the	None	1 day* (paused-clock)	<i>ARD/ RD</i>



	submission of post-training/event report.			
9. Receive the memorandum on the submission of post-training/event report.	9. Release the memorandum to the applicant on the submission of post-training/event report.	None	15 minutes	<i>Admin. Officer AHRMD</i>
10. Submit the post-training/event report to the Office of the Commissioner thru the Human Resource Development Service with one (1) calendar month after attending the training/event	10. Receive and file the post-training/event report from the applicant within one (1) calendar month after the training/event.	None	15 minutes	<i>Admin. Officer AHRMD</i>
None	10.1. Monitor the service contract obligation thru the signing of clearances	None	As they come	<i>Admin. Officer AHRMD</i>
<b>TOTAL:</b>		<b>None</b>	<b>12 days, 2 hours and 12 minutes</b>	

Note: \*Time is dependent on the availability of signatories.



# **REVENUE DISTRICT OFFICE**

External Services





## 1. Online Application for Taxpayer Identification Number (TIN) of Local Employee

Individuals who are registering with the Bureau of Internal Revenue for the first time by reason of employment are required to register within ten (10) days from the date of employment.

Where to Avail: Online through the Employer using the BIR eRegistration (eREG) System. Submission of documents is before the 10th day of the following month.

<b>Office or Division:</b>	Revenue District Office (RDO) - Client Support Section (CSS)																			
<b>Classification:</b>	Simple																			
<b>Type of Transaction:</b>	G2B – Government to Business Entity																			
<b>Who may avail:</b>	All Local Employers registered with the Bureau.																			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>																		
<b>Document</b>																				
<b>A. FOR LOCAL EMPLOYEES</b>																				
1. BIR Form No. 1902 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area 1.2 Downloadable at BIR website (www.bir.gov.ph)																			
2. Any government-issued ID (e.g. Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address, and birthdate of the applicant, in case the ID has no address, any proof of residence. (1 photocopy)  Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.	2. Issuing Agency <table border="1"> <thead> <tr> <th>Example ID</th><th>Issuing Agency</th></tr> </thead> <tbody> <tr> <td>1.Birth Certificate</td><td>PSA, Local Civil Registry</td></tr> <tr> <td>2.Driver's License</td><td>LTO</td></tr> <tr> <td>3.UMID</td><td>SSS, GSIS</td></tr> <tr> <td>4.Voter's ID</td><td>COMELEC</td></tr> <tr> <td>5.Passport</td><td>DFA</td></tr> <tr> <td>6.Digitized Postal ID</td><td>Post Office</td></tr> <tr> <td>7.PRC ID</td><td>PRC</td></tr> <tr> <td>8.OWWA ID</td><td>OWWA</td></tr> </tbody> </table>		Example ID	Issuing Agency	1.Birth Certificate	PSA, Local Civil Registry	2.Driver's License	LTO	3.UMID	SSS, GSIS	4.Voter's ID	COMELEC	5.Passport	DFA	6.Digitized Postal ID	Post Office	7.PRC ID	PRC	8.OWWA ID	OWWA
Example ID	Issuing Agency																			
1.Birth Certificate	PSA, Local Civil Registry																			
2.Driver's License	LTO																			
3.UMID	SSS, GSIS																			
4.Voter's ID	COMELEC																			
5.Passport	DFA																			
6.Digitized Postal ID	Post Office																			
7.PRC ID	PRC																			
8.OWWA ID	OWWA																			
<b>Additional documents, if applicable to local employees:</b>																				
1. Marriage contract, for married female; (1 photocopy)	1. PSA, Local Civil Registry																			



<b>B. FOR ALIEN EMPLOYEES</b>				
1. BIR Form No. 1902 version January 2018; (2 originals)		1.1 RDO – Client Support Section Area 1.2 Downloadable at BIR website (www.bir.gov.ph)		
2. Passport (Bio page, including date of entry/arrival and exit/departure stamp, if applicable); (1 photocopy)		2. Foreign government		
3. Employment contract or equivalent document indicating duration of employment, compensation and other benefits, and scope of duties. (1 certified true copy)		3. Local employer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Employee submits to the employer the duly accomplished application forms, together with the required complete documentary requirements.	1. None	None	None	None
2. Employer secures TIN for their employees by accessing the eREG System.	2. None	None	None	None
3. Employer submits the printed eREG Confirmation Page and BIR Form No.1902 together with the required complete documentary requirements to the designated registration counter.	3. Receive BIR Form with the complete documentary requirements.	None	30 Minutes	<i>Registration Officer</i> RDO-CSS
<b>TOTAL :</b>		<b>None</b>	<b>30 Minutes</b>	



## 2. Manual Processing of Application for Taxpayer Identification Number (TIN) of Local Employee

Individuals who are registering with the Bureau of Internal Revenue for the first time by reason of employment are required to register within ten (10) days from the date of employment.

Where to Avail: Revenue District Office having jurisdiction over the place of office of the principal employer where such employee is expected to report for work.

<b>Office or Division:</b>	Revenue District Office (RDO) – Client Support Section (CSS)																				
<b>Classification:</b>	Simple																				
<b>Type of Transaction:</b>	G2C – Government to Citizen																				
<b>Who may avail:</b>	All Hired Employees Earning Purely Compensation Income in the Philippines																				
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>																			
<b>Document</b>																					
<b>A. FOR LOCAL EMPLOYEES</b>																					
1. BIR Form No. 1902 version January 2018; (2 originals)		1.1 RDO – Client Support Section Area 1.2 Downloadable at BIR website (www.bir.gov.ph)																			
2. Any government-issued ID (e.g. Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address, and birthdate of the applicant, in case the ID has no address, any proof of residence. (1 photocopy)  Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.		2. Issuing Agency  <table border="1"> <thead> <tr> <th>Example ID</th><th>Issuing Agency</th></tr> </thead> <tbody> <tr> <td>1. Birth Certificate</td><td>PSA, Local Civil Registry</td></tr> <tr> <td>2. Driver's License</td><td>LTO</td></tr> <tr> <td>3. UMID</td><td>SSS, GSIS</td></tr> <tr> <td>4. Voter's ID</td><td>COMELEC</td></tr> <tr> <td>5. Passport</td><td>DFA</td></tr> <tr> <td>6. Digitized Postal ID</td><td>Post Office</td></tr> <tr> <td>7. PRC ID</td><td>PRC</td></tr> <tr> <td>8. OWWA ID</td><td>OWWA</td></tr> </tbody> </table>		Example ID	Issuing Agency	1. Birth Certificate	PSA, Local Civil Registry	2. Driver's License	LTO	3. UMID	SSS, GSIS	4. Voter's ID	COMELEC	5. Passport	DFA	6. Digitized Postal ID	Post Office	7. PRC ID	PRC	8. OWWA ID	OWWA
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<b>B. FOR ALIEN EMPLOYEES</b>																					
1. BIR Form No. 1902 version January 2018; (2 originals)		1.1 RDO – Client Support Section Area																			



	1.2 Downloadable at BIR website ( <a href="http://www.bir.gov.ph">www.bir.gov.ph</a> )
2. Passport (Bio page, including date of entry/arrival and exit/departure stamp, if applicable); (1 photocopy)	2. Foreign government
3. Employment contract or equivalent document indicating duration of employment, compensation and other benefits, and scope of duties. (1 certified true copy)	3. Local employer
<b>Additional Documents, if applicable to the following cases:</b>	
<p>1. If transacting through a Representative:</p> <p>1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)</p> <p>1.2 Any government-issued ID of the authorized representative; (1 photocopy).</p> <p>Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.</p>	<p>1.1 Taxpayer-applicant being represented</p> <p>1.2 Taxpayer-applicant's Authorized Representative</p>
<p>2. Employer Securing TIN in behalf of its employees:</p> <p>2.1 Letter of Authority (LOA) with company letter head (if applicable) signed by the President or HR Head indicating the company name and its authorized representative; (1 original)</p> <p>2.2 Any government-issued ID of the signatory (for signature validation); (1 certified true copy)</p> <p>2.3 Any government-issued ID of authorized person of the employer; (1 photocopy)</p> <p>Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.</p> <p>2.4 Transmittal List of Newly Hired Employees with place of assignment and certifying that the list is</p>	<p>2.1 Employer</p> <p>2.2 Employer</p> <p>2.3 Employer's Authorized Representative</p> <p>2.4 Employer</p>



its newly hired employees; (1 original)				
2.5 Letter of Authority from the employee/s; (1 original)		2.5 Employee		
2.6 Printed copy of eREG System message that the employee has a similar record, if applicable. (1 original)		2.6 eREG System (website)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements to the Registration Officer Counter.  Note: Secure one queuing number per application.	1. None	None	2 Hours	<i>Officer-of-the Day/ Registration Officer RDO-CSS</i>
None	1.1 Call the next queuing number.	None	2 Minutes	<i>Registration Officer RDO-CSS</i>
None	1.2 Verify taxpayer's and employer's existence in the eREG TIN Query/ITS/IRIS.	None	13 Minutes	<i>Registration Officer RDO-CSS</i>
None	1.3 Validate the accuracy and completeness of documentary requirements	None	1 Hour, 30 minutes	<i>Registration Officer RDO-CSS</i>



	submitted by the applicant.			
None	1.3.1 Check for completeness of documentary requirements:	None		
None	a. If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR).	None		
1.1 If with incomplete requirements, receive the submitted documents and CDR from the Registration Officer Counter, by acknowledging the identified lacking documentary requirements.	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking requirements by signing the CDR.	None		
None	1.4 Assign a Document Locator Number (DLN).	None	10 Minutes	Registration Officer RDO-CSS
None	1.5 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1902.	None	2 Hour	Registration Officer RDO-CSS



2. Receive TIN and copy of BIR Form 1902 from the same Registration Officer Counter.	2. Release TIN - indicate in taxpayer's receiving copy of BIR Form 1902.	None	5 Minutes	Registration Officer (Releasing) RDO-CSS
<b>TOTAL :</b>		<b>None</b>	<b>6 Hours</b>	



### 3. Manual Processing of Application for Taxpayer Identification Number (TIN) of Local Employee *[Bulk Transactions consisting of six (6) applications and above]*

Individuals who are registering with the Bureau of Internal Revenue for the first time by reason of employment are required to register within ten (10) days from the date of employment.

Where to Avail: Revenue District Office having jurisdiction over the place of office of the principal employer where such employee is expected to report for work.

Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)																				
Classification:	Simple																				
Type of Transaction:	G2C – Government to Citizen																				
Who may avail:	All Hired Employees Earning Purely Compensation Income in the Philippines																				
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE																			
Document																					
C. FOR LOCAL EMPLOYEES																					
1. BIR Form No. 1902 version January 2018; (2 originals)		1.1 RDO – Client Support Section Area 1.2 Downloadable at BIR website (www.bir.gov.ph)																			
2. Any government-issued ID (e.g. Birth Certificate, passport, driver’s license, Community Tax Certificate) that shows the name, address, and birthdate of the applicant, in case the ID has no address, any proof of residence. (1 photocopy)  Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.		2. Issuing Agency <table><tr><th>Example ID</th><th>Issuing Agency</th></tr><tr><td>1.Birth Certificate</td><td>PSA, Local Civil Registry</td></tr><tr><td>2.Driver’s License</td><td>LTO</td></tr><tr><td>3.UMID</td><td>SSS, GSIS</td></tr><tr><td>4.Voter’s ID</td><td>COMELEC</td></tr><tr><td>5.Passport</td><td>DFA</td></tr><tr><td>6.Digitized Postal ID</td><td>Post Office</td></tr><tr><td>7.PRC ID</td><td>PRC</td></tr><tr><td>8.OWWA ID</td><td>OWWA</td></tr></table>		Example ID	Issuing Agency	1.Birth Certificate	PSA, Local Civil Registry	2.Driver’s License	LTO	3.UMID	SSS, GSIS	4.Voter’s ID	COMELEC	5.Passport	DFA	6.Digitized Postal ID	Post Office	7.PRC ID	PRC	8.OWWA ID	OWWA
Example ID	Issuing Agency																				
1.Birth Certificate	PSA, Local Civil Registry																				
2.Driver’s License	LTO																				
3.UMID	SSS, GSIS																				
4.Voter’s ID	COMELEC																				
5.Passport	DFA																				
6.Digitized Postal ID	Post Office																				
7.PRC ID	PRC																				
8.OWWA ID	OWWA																				
Additional documents, if applicable to local employees:																					
1. Marriage contract, for married female; (1 photocopy)		2. PSA, Local Civil Registry																			





<b>B. FOR ALIEN EMPLOYEES</b>	
1. BIR Form No. 1902 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area 1.2 Downloadable at BIR website ( <a href="http://www.bir.gov.ph">www.bir.gov.ph</a> )
2. Passport (Bio page, including date of entry/arrival and exit/departure stamp, if applicable); (1 photocopy)	2. Foreign government
3. Employment contract or equivalent document indicating duration of employment, compensation and other benefits, and scope of duties. (1 certified true copy)	3. Local employer
<b>Additional Documents, if applicable to the following cases:</b>	
1. If transacting through a Representative: <ul style="list-style-type: none"> <li>1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)</li> <li>1.2 Any government-issued ID of the authorized representative; (1 photocopy).</li> </ul> <p>Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.</p>	1.1 Taxpayer-applicant being represented  1.2 Taxpayer-applicant's Authorized Representative
2. Employer Securing TIN in behalf of its employees: <ul style="list-style-type: none"> <li>2.1 Letter of Authority (LOA) with company letter head (if applicable) signed by the President or HR Head indicating the company name and its authorized representative; (1 original)</li> <li>2.2 Any government-issued ID of the signatory (for signature validation); (1 certified true copy)</li> <li>2.3 Any government-issued ID of authorized person of the employer; (1 photocopy)</li> </ul> <p>Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.</p>	2.1 Employer  2.2 Employer  2.3 Employer's Authorized Representative



<p>2.4 Transmittal List of Newly Hired Employees with place of assignment and certifying that the list is its newly hired employees; (1 original)</p> <p>2.5 Letter of Authority from the employee/s; (1 original)</p> <p>2.6 Printed copy of eREG System message that the employee has a similar record, if applicable. (1 original)</p>		<p>2.4 Employer</p> <p>2.5 Employee</p> <p>2.6 eREG System (website)</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements to the Registration Officer Counter.</p> <p>Note: Secure one queuing number per application.</p>	1. None	None	2 Hours	<i>Officer-of-the Day/ Registration Officer</i> RDO-CSS
None	1.1 Call the next queuing number.	None	2 Minutes	<i>Registration Officer</i> RDO-CSS
None	1.2 Verify taxpayer's and employer's existence in the eREG TIN Query/ITS/IRIS.	None	43 Minutes	<i>Registration Officer</i> RDO-CSS
None	1.3 Validate the accuracy and completeness of documentary	None	1 Hour, 30 Minutes	<i>Registration Officer</i> RDO-CSS



	requirements submitted by the applicant.			
None	1.3.1 Check for completeness of documentary requirements:	None		
None	a. If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR).	None		
If with incomplete requirements, receive the submitted documents and CDR from the Registration Officer Counter, by acknowledging the identified lacking documentary requirements.	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking requirements by signing the CDR.	None		
None	1.4 Assign a Document Locator Number (DLN).	None	40 Minutes	Registration Officer RDO-CSS
None	1.5 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1902.	None	2 days, 3 Hours	Registration Officer RDO-CSS



2. Receive TIN and copy of BIR Form 1902 from the same Registration Officer Counter.	2. Release TIN - indicate in taxpayer's receiving copy of BIR Form 1902.	None	5 Minutes	<i>Registration Officer (Releasing)</i> RDO-CSS
<b>TOTAL :</b>		<b>None</b>	<b>3 Days</b>	



#### 4. Manual Processing of Application for Executive Order (E.O) No. 98/ One-Time Transaction (ONETT) Taxpayer

Pursuant to EO 98, series of 1998, persons whether natural or juridical, dealing with all government agencies and instrumentalities, including Government-Owned and/ -or Controlled Corporations (GOCCs), and all Local Government Units (LGUs), are thereby required to incorporate their TIN in all forms, permits, licenses, clearances, official papers and documents which they secure from these government agencies, instrumentalities, including GOCCs and LGUs. Parties to ONETT transactions who, at the time of their transaction, have not yet been issued a TIN shall apply for issuance thereof at the time of payment of the tax due.

Taxpayer Classification	Where to Register
1. Applicants under E. O. 98	1. Any RDO provided the RDO shall use eREG System to generate the Taxpayer Identification Number (TIN); or at the RDO having jurisdiction over the residence address of the applicant;
2. Non-Resident Applicants	2. Office of the Commissioner of Internal Revenue through RDO No. 39, South Quezon City;
2.1 Foreign Nationals whose purpose of TIN application is for the application of Provisional Work Permit, Special Work Permit, Special Temporary Permit or other permits to be issued by government agencies requiring TIN	2.1 Office of the Commissioner of Internal Revenue through RDO No. 39, South Quezon City;
2.2 Foreign Nationals whose purpose of TIN application is for employment	2.2 RDO having jurisdiction over the employer's place of business (Head Office or Branch);
3. Taxpayer (TP) with ONETT (Donation)	3. RDO having jurisdiction over the residence of the donor;
4. TP with ONETT (ESTATE without proprietary activities)	4. RDO having jurisdiction over the residence of the decedent at the time of death;
5. TP with ONETT (Sale of Real Property)	5. RDO where the real property is located;



6. TP with ONETT (Sale of Shares of Stocks)	6. For shares of stock not traded in the Stock Exchange - RDO having jurisdiction over the address of the seller. In the case of listed shares, the venue shall be with the RDO having jurisdiction over the place where the particular Local Stock Exchange is located.																		
<b>Office or Division:</b>	Revenue District Office (RDO) – Client Support Section (CSS)																		
<b>Classification:</b>	Simple																		
<b>Type of Transaction:</b>	G2C – Government to Citizen																		
<b>Who may avail:</b>	1. Persons (applicants under E.O. 98) whether natural or juridical, dealing with all government agencies and instrumentalities; 2. Parties to ONETT transactions who, at the time of their transaction, have not yet been issued a TIN; 3. Non-Resident Applicants.																		
<b>CHECKLIST OF REQUIREMENTS</b>																			
<b>Document</b>																			
<b>A. FOR EO 98 - INDIVIDUALS</b>																			
1. BIR Form No. 1904; (2 originals)	1.1 RDO – Client Support Section Area 1,2 Downloadable at BIR website (www.bir.gov.ph)																		
2. Any government-issued ID (e.g. Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address, and birthdate of the applicant, in case the ID has no address, any proof of residence. (1 photocopy)  Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.	2. Issuing Agency  <table border="1"> <thead> <tr> <th>Example ID</th> <th>Issuing Agency</th> </tr> </thead> <tbody> <tr> <td>1.Birth Certificate</td> <td>PSA, Local Civil Registry</td> </tr> <tr> <td>2.Driver's License</td> <td>LTO</td> </tr> <tr> <td>3.UMID</td> <td>SSS, GSIS</td> </tr> <tr> <td>4.Voter's ID</td> <td>COMELEC</td> </tr> <tr> <td>5.Passport</td> <td>DFA</td> </tr> <tr> <td>6.Digitized Postal ID</td> <td>Post Office</td> </tr> <tr> <td>7.PRC ID</td> <td>PRC</td> </tr> <tr> <td>8.OWWA ID</td> <td>OWWA</td> </tr> </tbody> </table>	Example ID	Issuing Agency	1.Birth Certificate	PSA, Local Civil Registry	2.Driver's License	LTO	3.UMID	SSS, GSIS	4.Voter's ID	COMELEC	5.Passport	DFA	6.Digitized Postal ID	Post Office	7.PRC ID	PRC	8.OWWA ID	OWWA
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5.Passport	DFA																		
6.Digitized Postal ID	Post Office																		
7.PRC ID	PRC																		
8.OWWA ID	OWWA																		
<b>Additional documents, if applicable to individuals:</b>																			
1. Barangay Certification for First Time Job Seeker; (1 certified true copy)	1.Barangay Hall																		



<b>B. FOR FOREIGN NATIONALS</b>	
1. BIR Form No. 1904; (2 originals)	1. RDO – Client Support Section Area Downloadable at BIR website (www.bir.gov.ph)
2. Passport (Bio page, including date of entry/arrival and exit/departure stamp, if applicable); (1 photocopy)	2. Foreign government
Note: For employment purposes, refer to the Employee's Checklist of Documentary Requirements.	
<b>C. FOR E.O. 98 – NON-INDIVIDUAL</b>	
1. BIR Form No. 1904; (2 originals)	1.1 RDO - Client Support Section Area 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Any Apostollized official documentation issued by an authorized 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); (1 certified true copy)	2. Foreign government
<b>D. FOR ONETT – Transfer of Properties by Succession (Estate with No Proprietary Activities)</b>	
1. BIR Form No. 1904; (2 originals)	1.1 RDO Client Support Section Area 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Death Certificate of decedent; or Extrajudicial Settlement of the Estate/Affidavit of Self Adjudication; (1 photocopy)	2. PSA







2. Marriage contract, for married female; (1 photocopy)	2. PSA, Local Civil Registry
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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements to the Registration Officer Counter.  Note: Secure one queuing number per application.	1. None	None	2 Hours	Registration Officer RDO-CSS
None	1.1 Call the next queuing number.	None	2 Minutes	Registration Officer RDO-CSS
None	1.2 Verify taxpayer's existence in the eREG TIN Query/ITS/IRIS.	None	13 Minutes	Registration Officer RDO-CSS
None	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant.	None	1 Hour, 30 Minutes	Registration Officer RDO-CSS
None	1.3.1 Check for completeness of documentary requirements:	None		



None	a. If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR).	None		
If with incomplete requirements, receive the submitted documents and CDR from the Registration Officer Counter, by acknowledging the identified lacking documentary requirements.	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking requirements by signing the CDR.	None		
None	1.3.2 Assign a Document Locator Number (DLN).	None	10 Minutes	Registration Officer RDO-CSS
None	1.4 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1904.	None	2 Hours	Registration Officer RDO-CSS
2. Receive TIN and copy of BIR Form 1904 from the same Registration Officer Counter.	2. Release TIN - indicate in taxpayer's receiving copy of BIR Form 1904.	None	5 Minutes	Registration Officer (Releasing) RDO-CSS
<b>TOTAL :</b>		<b>None</b>	<b>6 Hours</b>	



## 5. Processing of Application for TIN and Registration of Individual New Business Registrants (Head Office Only), Including Facilities Together with The Application for Authority To Print (ATP).

Self-employed individual who may either be a single proprietor engaged in business or in practice of his/her profession shall register with the BIR on or before the commencement of business which shall be reckoned from the day when the first sale transaction occurred or within thirty (30) calendar days from the issuance of Mayor's Permit/Professional Tax Receipt by LGU. The Certificate of Registration (COR) shall be issued to individuals engaged in business or practice of profession upon compliance with the requirements for registration.

Taxpayer Classification	Where to Register
1. Single Proprietor	1. RDO having jurisdiction over the place where the Head Office is located.
2. Professional	2. RDO having jurisdiction over the place of residence. If there is a physical business address, RDO having jurisdiction over the place of business.
3. Estate	3. RDO having jurisdiction over the domicile of the decedent at the time of death. In the case of a non-resident decedent, the estate shall be registered with the RDO where the executor or administrator is registered. Provided, however, that in case of such executor or administrator is not registered, registration of the estate shall be made with the RDO having jurisdiction over the legal residence of the executor or administrator.
4. Trust	4. RDO having jurisdiction over the registered address of the Trustee. Provided, however, that in case of such Trustee is not registered, registration of the estate shall be made with the RDO having jurisdiction over the business address of the Trustee.
5. In the case of those who conduct business transactions in a nomadic or roving manner, such as peddlers,	5. RDO having jurisdiction over the place of residence



mobile store operators, privilege store owners, and the like.																				
<b>Office or Division:</b>	Revenue District Office (RDO) – Client Support Section (CSS)																			
<b>Classification:</b>	Simple																			
<b>Type of Transaction:</b>	G2C – Government to Citizen																			
<b>Who may avail:</b>	Individuals engaged in the trade or business or those in the practice of Profession.																			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>																		
<b>Document</b>																				
1. BIR Form No. 1901 version January 2018; (2 originals)		1.1 RDO – Client Support Section Area 1.2 Downloadable at BIR website (www.bir.gov.ph)																		
<b>2. For Sole Proprietor/Professionals not regulated by the Professional Regulation Commission (PRC):</b>  Any government-issued ID (e.g. Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address, and birthdate of the applicant, in case the ID has no address, any proof of residence or business address; (1 photocopy) or  <b>In case of the practice of profession regulated by PRC:</b>  Valid PRC ID and government ID showing address or proof of residence or business address. (1 photocopy)  Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.		2. Issuing Agency  <table border="1"> <thead> <tr> <th>Example ID</th> <th>Issuing Agency</th> </tr> </thead> <tbody> <tr> <td>1.Birth Certificate</td> <td>PSA, Local Civil Registry</td> </tr> <tr> <td>2.Driver's License</td> <td>LTO</td> </tr> <tr> <td>3.UMID</td> <td>SSS, GSIS</td> </tr> <tr> <td>4.Voter's ID</td> <td>COMELEC</td> </tr> <tr> <td>5.Passport</td> <td>DFA</td> </tr> <tr> <td>6.Digitized Postal ID</td> <td>Post Office</td> </tr> <tr> <td>7.PRC ID</td> <td>PRC</td> </tr> <tr> <td>8.OWWA ID</td> <td>OWWA</td> </tr> </tbody> </table>	Example ID	Issuing Agency	1.Birth Certificate	PSA, Local Civil Registry	2.Driver's License	LTO	3.UMID	SSS, GSIS	4.Voter's ID	COMELEC	5.Passport	DFA	6.Digitized Postal ID	Post Office	7.PRC ID	PRC	8.OWWA ID	OWWA
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5.Passport	DFA																			
6.Digitized Postal ID	Post Office																			
7.PRC ID	PRC																			
8.OWWA ID	OWWA																			
3. BIR Printed Receipt/Invoice (For sale); or  Final & clear sample of OWN Principal Receipts Invoices; (1 original)  <b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.		3.1 New Business Registrant Counter  3.2 Taxpayer-applicant  The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.																		



<p>4. Payment of P530.00 if applicable, for the following:</p> <ul style="list-style-type: none"> <li>▪ P500.00 Registration Fee (RF); and</li> <li>▪ P30.00 Loose DST to be affixed on the Certificate of Registration.</li> </ul> <p><b>Note:</b> If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.</p>	4. New Business Registrant Counter
<b>Additional Documents, if applicable to the following cases:</b>	
<p>1. If transacting through a Representative:</p> <p>1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)</p> <p>1.2 Any government-issued ID of the authorized representative; (1 photocopy).</p> <p>Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.</p>	<p>1.1 Taxpayer-applicant being represented</p> <p>1.2 Taxpayer-applicant's Authorized Representative</p>
2. DTI Certificate (if with business name); (1 photocopy)	2. DTI
3. Work Visa (9g) for Foreign Nationals; (1 photocopy)	3. Bureau of Immigration (BI)
4. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)	4. E.g. LTFRB, Parties involve
5. Trust Agreement (for Trusts); (1 photocopy)	5. Parties involve
6. Death Certificate of the deceased (for Estate under judicial settlement); (1 photocopy)	6. PSA/Local Civil Registrar
7. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)	7. DTI
8. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc.; (1 photocopy)	8. BOI, PEZA, BCDA, SBMA, TIEZA



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements to the New Business Registrant Counter (NBRC).  Note: Secure one queuing number per application.	1. None	None	2 Hours	New Business Registrant Officer (NBRO) RDO-CSS
None	1.1 Call queuing number and receive the application.	None	2 Minutes	NBRO RDO-CSS
None	1.2 Verify existence in the eREG TIN QUERY/ITS/IRIS	None	10 Minutes	NBRO/OD RDO-CSS
None	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant.	None	1 Hour	NBRO RDO-CSS
None	1.3.1 Interview TP to determine the applicable tax types, PSIC, ATC and compute penalty for late	None	33 Minutes	NBRO RDO-CSS



	registration, if any.			
None	1.3.2 Check for completeness of documentary requirements:	None		
None	a. If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR).	None		
If with incomplete requirements, receive the submitted documents and CDR from the Registration Officer Counter, by acknowledging the identified lacking documentary requirements.	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking requirements by signing the CDR.	None	5 Minutes	NBRO RDO-CSS
None	1.4 Assign a Document Locator Number (DLN).	None	1 Hour	NBRO/ Registration Officer RDO-CSS
None	1.5 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1901 for payment of RF, including other tax liabilities or penalties, if applicable.	None		



	NOTE: Update records of TP if the registrants have been issued or have existing TIN.			
2. Pay Registration Fee (RF) and BIR Printed Receipt/Invoice (BPR/BPI) through New Business Registrant Counter (NBRC), including other liabilities and penalties, if applicable.  Note: Pay at the NBRO in the NBRC. Do not pay at the Authorized Agent Bank.	2. Receive payment of RF and BPR/BPI, including other liabilities and penalties, if applicable and forward to Revenue Collection Officer (RCO).	<p>₱500.00 - Annual Registration Fee;</p> <p>₱30.00 - DST</p> <p>Procured printing cost of BPR/BPI</p> <p>Note: Price of BPR/BPI varies depending per RDO, but should not be more than the procured printing cost of the Revenue Region.</p>	5 Minutes	NBRO RDO-CSS
None	2.1 Receive the payment from NBRO and encode the pertinent payment information using the MRCOS.	None	1 Hour	RCO RDO-CSS
None	2.2 Generate Certificate of Registration (COR)	None	1 Hour	Registration Officer RDO-CSS





None	and process ATP* and forward it to CSS Chief for review and initial.  2.3 Review and initial/sign COR and ATP*.	None	1 Hour	CSS Chief/ARDO RDO-CSS
3. Receive BIR Form 1901, COR, Notice to Issue Receipt/Invoice (NIRI), BPR/BPI or ATP* (if applicable), together with the eReceipt as proof of payment of the RF and/or other tax liabilities or penalties by signing on the log sheet indicating the date of receipt of the COR and ATP* (if applicable), at the same New Business Registrant Counter.	3. Release BIR Form 1901, COR, NIRI, BPR/BPI or ATP* (if applicable), together with the eReceipt as proof of payment of the RF and/or other tax liabilities or penalties.	None	5 Minutes	NBRO RDO-CSS
	<b>TOTAL :</b>	<b>PHP 530 plus procured printing cost of BPR/BPI</b>	<b>1 Day</b>	

\*Authority to Print is not required in the application of new business registrants if the taxpayer requested or opted to use the BIR Printed Receipt/Invoice during registration.



**6. Processing of Application for TIN and Registration of Individual New Business Registrants (Head Office Only), Including Facilities Together with The Application for Authority To Print (ATP). *[Bulk Transactions consisting of six (6) applications and above]***

Self-employed individual who may either be a single proprietor engaged in business or in practice of his/her profession shall register with the BIR on or before the commencement of business which shall be reckoned from the day when the first sale transaction occurred or within thirty (30) calendar days from the issuance of Mayor's Permit/Professional Tax Receipt by LGU. The Certificate of Registration (COR) shall be issued to individuals engaged in business or practice of profession upon compliance with the requirements for registration.

Taxpayer Classification	Where to Register
<ol style="list-style-type: none"> <li>1. Single Proprietor</li> <li>2. Professional</li> <li>3. Estate</li> <li>4. Trust</li> </ol>	<ol style="list-style-type: none"> <li>1. RDO having jurisdiction over the place where the Head Office is located.</li> <li>2. RDO having jurisdiction over the place of residence. If there is a physical business address, RDO having jurisdiction over the place of business.</li> <li>3. RDO having jurisdiction over the domicile of the decedent at the time of death. In the case of a non-resident decedent, the estate shall be registered with the RDO where the executor or administrator is registered. Provided, however, that in case of such executor or administrator is not registered, registration of the estate shall be made with the RDO having jurisdiction over the legal residence of the executor or administrator.</li> <li>4. RDO having jurisdiction over the registered address of the Trustee. Provided, however, that in case of such Trustee is not registered, registration of the estate shall be made with the RDO having jurisdiction over the business address of the Trustee.</li> </ol>



5. In the case of those who conduct business transactions in a nomadic or roving manner, such as peddlers, mobile store operators, privilege store owners, and the like.		5. RDO having jurisdiction over the place of residence																			
<b>Office or Division:</b>	Revenue District Office (RDO) – Client Support Section (CSS)																				
<b>Classification:</b>	Simple																				
<b>Type of Transaction:</b>	G2C – Government to Citizen																				
<b>Who may avail:</b>	Individuals engaged in the trade or business or those in the practice of Profession.																				
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>																			
<b>Document</b>																					
1. BIR Form No. 1901 version January 2018; (2 originals)		1.1 RDO – Client Support Section Area 1.2 Downloadable at BIR website ( <a href="http://www.bir.gov.ph">www.bir.gov.ph</a> )																			
<b>2. For Sole Proprietor/Professionals not regulated by the Professional Regulation Commission (PRC):</b>  Any government-issued ID (e.g. Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address, and birthdate of the applicant, in case the ID has no address, any proof of residence or business address; (1 photocopy) or  <b>In case of the practice of profession regulated by PRC:</b>  Valid PRC ID and government ID showing address or proof of residence or business address. (1 photocopy)  Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.		2. Issuing Agency  <table border="1"> <thead> <tr> <th>Example ID</th> <th>Issuing Agency</th> </tr> </thead> <tbody> <tr> <td>1.Birth Certificate</td> <td>PSA, Local Civil Registry</td> </tr> <tr> <td>2.Driver's License</td> <td>LTO</td> </tr> <tr> <td>3.UMID</td> <td>SSS, GSIS</td> </tr> <tr> <td>4.Voter's ID</td> <td>COMELEC</td> </tr> <tr> <td>5.Passport</td> <td>DFA</td> </tr> <tr> <td>6.Digitized Postal ID</td> <td>Post Office</td> </tr> <tr> <td>7.PRC ID</td> <td>PRC</td> </tr> <tr> <td>8.OWWA ID</td> <td>OWWA</td> </tr> </tbody> </table>		Example ID	Issuing Agency	1.Birth Certificate	PSA, Local Civil Registry	2.Driver's License	LTO	3.UMID	SSS, GSIS	4.Voter's ID	COMELEC	5.Passport	DFA	6.Digitized Postal ID	Post Office	7.PRC ID	PRC	8.OWWA ID	OWWA
Example ID	Issuing Agency																				
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5.Passport	DFA																				
6.Digitized Postal ID	Post Office																				
7.PRC ID	PRC																				
8.OWWA ID	OWWA																				
3. BIR Printed Receipt/Invoice (For sale); or  Final & clear sample of OWN Principal Receipts Invoices; (1 original)		3.1 New Business Registrant Counter  3.2 Taxpayer-applicant																			



<p><b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.</p>	<p>The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.</p>
<p>4. Payment of P530.00 if applicable, for the following:</p> <ul style="list-style-type: none"> <li>▪ P500.00 Registration Fee (RF); and</li> <li>▪ P30.00 Loose DST to be affixed on the Certificate of Registration.</li> </ul> <p><b>Note:</b> If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.</p>	<p>4. New Business Registrant Counter</p>
<p><b>Additional Documents, if applicable to the following cases:</b></p>	
<p>1. If transacting through a Representative:</p> <p>1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)</p> <p>1.2 Any government-issued ID of the authorized representative; (1 photocopy).</p> <p>Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.</p>	<p>1.1 Taxpayer-applicant being represented</p> <p>1.2 Taxpayer-applicant's Authorized Representative</p>
<p>2. DTI Certificate (if with business name); (1 photocopy)</p>	<p>2. DTI</p>
<p>3. Work Visa (9g) for Foreign Nationals; (1 photocopy)</p>	<p>3. Bureau of Immigration (BI)</p>
<p>4. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)</p>	<p>4. E.g. LTFRB, Parties involve</p>
<p>5. Trust Agreement (for Trusts); (1 photocopy)</p>	<p>5. Parties involve</p>
<p>6. Death Certificate of the deceased (for Estate under judicial settlement); (1 photocopy)</p>	<p>6. PSA/Local Civil Registrar</p>
<p>7. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)</p>	<p>7. DTI</p>
<p>8. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc.; (1 photocopy)</p>	<p>8. BOI, PEZA, BCDA, SBMA, TIEZA</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements to the New Business Registrant Counter (NBRC).  Note: Secure one queuing number per application.	1. None	None	2 Hours	New Business Registrant Officer (NBRO) RDO-CSS
None	1.1 Call queuing number and receive the application.	None	2 Minutes	NBRO RDO-CSS
None	1.2 Verify existence in the eREG TIN QUERY/ITS/IRIS.	None	30 Minutes	NBRO/OD RDO-CSS
None	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant.	None		
None	1.3.1 Interview TP to determine the applicable tax types, PSIC, ATC	None	1 Hour	NBRO RDO-CSS



None	and compute penalty for late registration, if any.	None	33 Minutes	NBRO RDO-CSS
None	1.3.2 Check for completeness of documentary requirements:	None		
	c. If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR).	None		
If with incomplete requirements, receive the submitted documents and CDR from the Registration Officer Counter, by acknowledging the identified lacking documentary requirements.	d. If incomplete, return the submitted documents and duly inform the applicant of the lacking requirements by signing the CDR.	None		
None	1.4 Assign a Document Locator Number (DLN).	None	30 Minutes	NBRO RDO-CSS
2. Pay Registration Fee (RF) and BIR Printed Receipt/Invoice (BPR/BPI) through New	2. Receive payment of RF and BPR/BPI, including other liabilities and penalties, if	₱500.00 - Annual Registration Fee;	20 Minutes	NBRO RDO-CSS



<p>Business Registrant Counter (NBRC), including other liabilities and penalties, if applicable.</p> <p>Note: Pay at the NBRO in the NBRC. Do not pay at the Authorized Agent Bank.</p> <p>None</p>	<p>applicable and forward to Revenue Collection Officer (RCO).</p> <p>2.1 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1901 for payment of RF, including other tax liabilities or penalties, if applicable.</p> <p>NOTE: Update records of TP if the registrants have been issued or have existing TIN.</p>	<p>₱30.00 - DST</p> <p>Procured printing cost of BPR/BPI</p> <p>Note: Price of BPR/BPI varies depending per RDO, but should not be more than the procured printing cost of the Revenue Region.</p> <p>None</p>	<p>2 Days</p>	<p>NBRO/ Registration Officer RDO-CSS</p>
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None	2.2 Receive the payment from NBRO and encode the pertinent payment information using the MRCOS.	None	1 Hour	RCO RDO-CSS
None	2.3 Generate Certificate of Registration (COR) and process ATP* and forward it to CSS Chief for review and initial.	None	1 Hour	Registration Officer RDO-CSS
None	2.4 Review and initial/sign COR and ATP*.	None	1 Hour	CSS Chief/ARDO RDO-CSS
3 Receive BIR Form 1901, COR, Notice to Issue Receipt/Invoice (NIRI), BPR/BPI or ATP* (if applicable), together with the eReceipt as proof of payment of the RF and/or other tax liabilities or penalties by signing on the log sheet indicating the date of receipt of the COR and ATP* (if applicable), at the same New Business Registrant Counter.	3. Release BIR Form 1901, COR, NIRI, BPR/BPI or ATP* (if applicable), together with the eReceipt as proof of payment of the RF and/or other tax liabilities or penalties.	None	5 Minutes	NBRO RDO-CSS





	<b>TOTAL :</b>	<b>PHP 530.00 plus procured printing cost of BPR/BPI</b>	<b>3 Days</b>	
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\*Authority to Print is not required in the application of new business registrants if the taxpayer requested or opted to use the BIR Printed Receipt/Invoice during registration.



## 7. Processing of Application for TIN and Registration of Non-Individual New Business Registrants (Head Office Only), Including Facilities Together with the Application for Authority To Print (ATP).

Corporations and their branches, if any shall register with the BIR on or before the commencement of business which shall be reckoned from the day when the first sale transaction occurred or within thirty (30) calendar days from the issuance of Mayor's Permit/Professional Tax Receipt by LGU, or Securities and Exchange Commission's Certificate of Registration, or the date of its first sales transaction prior to its registration. The Certificate of Registration (COR) shall be issued to juridical persons (whether taxable or exempt) upon compliance with the requirements for registration.

Taxpayer Classification		Where to Register	
1. Corporations/Partnerships/ Cooperatives/Home Owner’s Associations/Labor Organizations, etc./Others		1. RDO having jurisdiction over the place where the Head Office is located.	
2. Government Agencies and Instrumentalities (GAIs), GOCCs, LGUs		2. RDO having jurisdiction over the place where the principal office is located.	
Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)		
Classification:	Simple		
Type of Transaction:	G2B – Government to Business		
Who may avail:	Corporations, Partnerships, Cooperatives, and Associations (whether taxable or non-taxable), GAIs, GOCC’s, and LGUs		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
Document			
A. For Corporations/Partnerships			
1. BIR Form No. 1903 version January 2018; (2 originals)		1.1 RDO – Client Support Section Area	
		1.2 Downloadable at BIR website (www.bir.gov.ph)	
2. For Domestic Corporations: SEC Certificate of Incorporation; (1 photocopy)		2. Securities and Exchange Commission (SEC)	
For Partnerships: SEC Certificate of Recording; (1 photocopy)			
For Foreign Corporations:			



License to Do Business in the Philippines. (1 photocopy)	
3. Articles of Incorporation; (1 photocopy) or Articles of Partnerships; (1 photocopy)	3. Taxpayer
4. BIR Printed Receipt/Invoice (For sale); or  Final & clear sample of OWN Principal Receipts Invoices; (1 original)  <b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.	4.1 New Business Registrant Counter  4.2 Taxpayer-applicant  The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.
5. Payment of P530.00 if applicable, for the following: <ul style="list-style-type: none"> <li>▪ P500.00 Registration Fee (RF); and</li> <li>▪ P30.00 Loose DST to be affixed on the Certificate of Registration.</li> </ul> <b>Note:</b> If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.	5. New Business Registrant Counter
<b>B. For Cooperatives</b>	
1. BIR Form No. 1903 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area  1.2 Downloadable at BIR website (www.bir.gov.ph)
2. For Cooperative Development Authority (CDA) Certificate of Registration; (1 photocopy)	2. CDA
3. Articles of Cooperation; (1 photocopy)	3. Taxpayer



<p>4. BIR Printed Receipt/Invoice (For sale); or</p> <p>Final &amp; clear sample of OWN Principal Receipts Invoices; (1 original)</p> <p><b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.</p>	<p>4.1 New Business Registrant Counter</p> <p>4.2 Taxpayer-applicant</p> <p>The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.</p>
<p>5. Payment of P30.00 Loose DST to be affixed on the Certificate of Registration.</p>	<p>5. New Business Registrant Counter</p>
<p><b>C. For Home Owner's Associations</b></p>	
<p>1. BIR Form No. 1903 version January 2018; (2 originals)</p>	<p>1.1 RDO – Client Support Section Area</p> <p>1.2 Downloadable at BIR website (www.bir.gov.ph)</p>
<p>2. Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB); (1 photocopy)</p>	<p>2. HLURB</p>
<p>3. Articles of Association; (1 photocopy)</p>	<p>3. Taxpayer</p>
<p>4. BIR Printed Receipt/Invoice (For sale); or</p> <p>Final &amp; clear sample of OWN Principal Receipts Invoices; (1 original)</p> <p><b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.</p>	<p>4.1 New Business Registrant Counter</p> <p>4.2 Taxpayer-applicant</p> <p>The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.</p>
<p>5. Payment of P530.00 if applicable, for the following:</p> <ul style="list-style-type: none"> <li>▪ P500.00 Registration Fee (RF); and</li> <li>▪ P30.00 Loose DST to be affixed on the Certificate of Registration.</li> </ul> <p><b>Note:</b> If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.</p>	<p>5. New Business Registrant Counter</p>



<b>D. For Labor Organizations, Associations or Group of Unions or Workers</b>	
1. BIR Form No. 1903 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area  1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Certificate of Registration issued by Department of Labor and Employment (DOLE); (1 photocopy)	2. DOLE
3. Constitution and by-laws of the applicant union; (1 photocopy)	3. Taxpayer
4. BIR Printed Receipt/Invoice (For sale); or  Final & clear sample of OWN Principal Receipts Invoices; (1 original)  <b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.	4.1 New Business Registrant Counter  4.2 Taxpayer-applicant  The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.
5. Payment of P530.00 if applicable, for the following: <ul style="list-style-type: none"> <li>▪ P500.00 Registration Fee (RF); and</li> <li>▪ P30.00 Loose DST to be affixed on the Certificate of Registration.</li> </ul> <b>Note:</b> If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.	5. New Business Registrant Counter
<b>E. For GAIs and LGUs</b>	
1. BIR Form No. 1903 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area  1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Photocopy of Unit or Agency's Charter or Proof of Registration. (1 photocopy)	2. Concerned GAI, LGU



<b>F. For Foreign Embassies</b>	
1. BIR Form No. 1903 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Endorsement from Department of Foreign Affairs (DFA). (1 photocopy)	2. DFA
<b>G. For International Organizations</b>	
1. BIR Form No. 1903 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Consularized/Apostilized Host agreement or any international agreement. (1 photocopy)	2. Taxpayer-applicant
<b>Additional Documents, if applicable to the following cases:</b>	
1. If transacting through a Representative: 1.1 Board Resolution indicating purpose and the name of the authorized representative; (1 original) or Secretary's Certificate; (1 original)  1.2 Any government-issued ID of the authorized representative; (1 photocopy)  Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.	1.1 Incorporators, Board of Directors  1.2 Taxpayer-applicant's Authorized Representative
2. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)	2. E.g. LTFRB, Parties involve
3. Franchise Agreement; (1 photocopy)	3. Parties involve
4. Memorandum of Agreement (for JOINT VENTURE); (1 photocopy)	4. Parties involve
5. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)	5. DTI



6. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc. (1 photocopy)			6. BOI, PEZA, BCDA, SBMA, TIEZA	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements to the New Business Registrant Counter (NBRC).  Note: Secure one queuing number per application.	1. None	None	2 Hours	New Business Registrant Officer (NBRO) RDO-CSS
None	1.1 Call queuing number and receive the application.	None	2 Minutes	NBRO RDO-CSS
None	1.2 Verify existence in the eREG TIN QUERY/ITS/IRIS	None	10 Minutes	NBRO/OD RDO-CSS
None	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant.	None		



None	1.3.1 Interview TP to determine the applicable tax types, PSIC, ATC and compute penalty for late registration, if any.	None	1 Hour	NBRO RDO-CSS
None	1.3.2 Check for completeness of documentary requirements:	None	33 Minutes	NBRO RDO-CSS
None	a.If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR).	None		
If with incomplete requirements, receive the submitted documents and CDR from the New Business Registrant Counter, by acknowledging the identified lacking documentary requirements.	b.If incomplete, return the submitted documents and duly inform the applicant of the lacking requirements by signing the CDR.	None		
None	1.4 Assign a Document Locator Number (DLN).	None	5 Minutes	NBRO RDO-CSS





None	<p>1.5 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1903 for payment of RF, including other tax liabilities or penalties, if applicable.</p> <p>NOTE: Update records of TP if the registrants have been issued or have existing TIN.</p>	None	1 Hour	NBRO/ Registration Officer RDO-CSS
<p>2 Pay Registration Fee (RF) and BIR Printed Receipt/Invoice (BPR/BPI) through New Business Registrant Counter (NBRC), including other liabilities and penalties, if applicable.</p> <p>Note: Pay at the NBRO in the NBRC. Do not pay at the Authorized Agent Bank.</p>	<p>2. Receive payment of RF and BPR/BPI, including other liabilities and penalties, if applicable and forward to Revenue Collection Officer (RCO).</p>	<p>₱500.00 - Annual Registration Fee;</p> <p>₱30.00 - DST</p> <p>Procured printing cost of BPR/BPI</p> <p>Note: Price of BPR/BPI varies depending per RDO, but should not be more than the procured printing cost of the</p>	5 Minutes	NBRO RDO-CSS



None	2.1 Receive the payment from NBRO and encode the pertinent payment information using the MRCOS.	Revenue Region.	None	1 Hour	RCO RDO-CSS
None	2.2 Generate Certificate of Registration (COR) and process ATP* and forward it to CSS Chief for review and initial.	None	None	1 Hour	Registration Officer RDO-CSS
None	2.3 Review and initial/sign COR and ATP*.	None	None	1 Hour	CSS Chief/ARDO RDO-CSS
3 Receive BIR Form 1903, COR, Notice to Issue Receipt/Invoice (NIRI), BPR/BPI or ATP* (if applicable), together with the eReceipt as proof of payment of the RF and/or other tax liabilities or penalties by signing on the log sheet indicating the date of receipt of the COR and ATP* (if applicable), at the same New	3. Release BIR Form 1903, COR, NIRI, BPR/BPI or ATP* (if applicable), together with the eReceipt as proof of payment of the RF and/or other tax liabilities or penalties.	None	None	5 Minutes	NBRO RDO-CSS



Business Registrant Counter.				
	<b>TOTAL :</b>	<b>PHP 530.00 plus procured printing cost of BPR/BPI</b>	<b>1 Day</b>	

\*Authority to Print is not required in the application of new business registrants if the taxpayer requested or opted to use the BIR Printed Receipt/Invoice during registration.



**8. Processing of Application for TIN and Registration of Non-Individual New Business Registrants (Head Office Only), Including Facilities Together with the Application for Authority To Print (ATP).  
[Bulk Transactions consisting of six (6) applications and above]**

Corporations and their branches, if any shall register with the BIR on or before the commencement of business which shall be reckoned from the day when the first sale transaction occurred or within thirty (30) calendar days from the issuance of Mayor's Permit/Professional Tax Receipt by LGU, or Securities and Exchange Commission's Certificate of Registration, or the date of its first sales transaction prior to its registration. The Certificate of Registration (COR) shall be issued to juridical persons (whether taxable or exempt) upon compliance with the requirements for registration.

Taxpayer Classification		Where to Register	
1. Corporations/Partnerships/ Cooperatives/Home Owner's Associations/Labor Organizations, etc./Others		1. RDO having jurisdiction over the place where the Head Office is located.	
2. Government Agencies and Instrumentalities (GAls), GOCCs, LGUs		2. RDO having jurisdiction over the place where the principal office is located.	
Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)		
Classification:	Simple		
Type of Transaction:	G2B – Government to Business		
Who may avail:	Corporations, Partnerships, Cooperatives, and Associations (whether taxable or non-taxable), GAls, GOCC's, and LGUs		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
Document			
A. For Corporations/Partnerships			
1. BIR Form No. 1903 version January 2018; (2 originals)		1.1 RDO – Client Support Section Area	
		1.2 Downloadable at BIR website ( <a href="http://www.bir.gov.ph">www.bir.gov.ph</a> )	
2. For Domestic Corporations: SEC Certificate of Incorporation; (1 photocopy)		2. Securities and Exchange Commission (SEC)	
For Partnerships: SEC Certificate of Recording; (1 photocopy)			



For Foreign Corporations:  License to Do Business in the Philippines. (1 photocopy)	
3. Articles of Incorporation; (1 photocopy) or Articles of Partnerships; (1 photocopy)	3. Taxpayer
4. BIR Printed Receipt/Invoice (For sale); or  Final & clear sample of OWN Principal Receipts Invoices; (1 original)  <b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.	4.1 New Business Registrant Counter  4.2 Taxpayer-applicant  The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.
5. Payment of P530.00 if applicable, for the following: ▪ P500.00 Registration Fee (RF); and  ▪ P30.00 Loose DST to be affixed on the Certificate of Registration.  <b>Note:</b> If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.	5. New Business Registrant Counter
<b>B. For Cooperatives</b>	
1. BIR Form No. 1903 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area  1.2 Downloadable at BIR website (www.bir.gov.ph)
2. For Cooperative Development Authority (CDA) Certificate of Registration; (1 photocopy)	2. CDA
3. Articles of Cooperation; (1 photocopy)	3. Taxpayer



<p>4. BIR Printed Receipt/Invoice (For sale); or</p> <p>Final &amp; clear sample of OWN Principal Receipts Invoices; (1 original)</p> <p><b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.</p>	<p>4.3 New Business Registrant Counter</p> <p>4.4 Taxpayer-applicant</p> <p>The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.</p>
<p>5. Payment of P30.00 Loose DST to be affixed on the Certificate of Registration.</p>	<p>5. New Business Registrant Counter</p>
<p><b>C. For Home Owner's Associations</b></p>	
<p>1. BIR Form No. 1903 version January 2018; (2 originals)</p>	<p>1.1 RDO – Client Support Section Area</p> <p>1.2 Downloadable at BIR website (www.bir.gov.ph)</p>
<p>2. Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB); (1 photocopy)</p>	<p>2. HLURB</p>
<p>3. Articles of Association; (1 photocopy)</p>	<p>3. Taxpayer</p>
<p>4. BIR Printed Receipt/Invoice (For sale); or</p> <p>Final &amp; clear sample of OWN Principal Receipts Invoices; (1 original)</p> <p><b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.</p>	<p>4.1 New Business Registrant Counter</p> <p>4.2 Taxpayer-applicant</p> <p>The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.</p>
<p>5. Payment of P530.00 if applicable, for the following:</p> <ul style="list-style-type: none"> <li>▪ P500.00 Registration Fee (RF); and</li> <li>▪ P30.00 Loose DST to be affixed on the Certificate of Registration.</li> </ul>	<p>5. New Business Registrant Counter</p>



<p><b>Note:</b> If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.</p>	
<p><b>D. For Labor Organizations, Associations or Group of Unions or Workers</b></p>	
<p>1. BIR Form No. 1903 version January 2018; (2 originals)</p>	<p>1.1 RDO – Client Support Section Area</p> <p>1.2 Downloadable at BIR website (<a href="http://www.bir.gov.ph">www.bir.gov.ph</a>)</p>
<p>2. Certificate of Registration issued by Department of Labor and Employment (DOLE); (1 photocopy)</p>	<p>2. DOLE</p>
<p>3. Constitution and by-laws of the applicant union; (1 photocopy)</p>	<p>3. Taxpayer</p>
<p>4. BIR Printed Receipt/Invoice (For sale); or</p> <p>Final &amp; clear sample of OWN Principal Receipts Invoices; (1 original)</p> <p><b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.</p>	<p>4.1 New Business Registrant Counter</p> <p>4.2 Taxpayer-applicant</p> <p>The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.</p>
<p>5. Payment of P530.00 if applicable, for the following:</p> <ul style="list-style-type: none"> <li>▪ P500.00 Registration Fee (RF); and</li> <li>▪ P30.00 Loose DST to be affixed on the Certificate of Registration.</li> </ul> <p><b>Note:</b> If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.</p>	<p>5. New Business Registrant Counter</p>
<p><b>E. For GAls and LGUs</b></p>	
<p>1. BIR Form No. 1903 version January 2018; (2 originals)</p>	<p>1.1 RDO – Client Support Section Area</p> <p>1.2 Downloadable at BIR website (<a href="http://www.bir.gov.ph">www.bir.gov.ph</a>)</p>



2. Photocopy of Unit or Agency's Charter or Proof of Registration. (1 photocopy)	2. Concerned GAI, LGU
<b>F. For Foreign Embassies</b>	
1. BIR Form No. 1903 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area  1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Endorsement from Department of Foreign Affairs (DFA). (1 photocopy)	2. DFA
<b>G. For International Organizations</b>	
1. BIR Form No. 1903 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area  1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Consularized/Apostilized Host agreement or any international agreement. (1 photocopy)	2. Taxpayer-applicant
<b>Additional Documents, if applicable to the following cases:</b>	
1. If transacting through a Representative:  1.1 Board Resolution indicating purpose and the name of the authorized representative; (1 original) or Secretary's Certificate; (1 original)  1.2 Any government-issued ID of the authorized representative; (1 photocopy)  Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.	1.1 Incorporators, Board of Directors  1.2 Taxpayer-applicant's Authorized Representative
2. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)	2. E.g. LTFRB, Parties involve
3. Franchise Agreement; (1 photocopy)	3. Parties involve
4. Memorandum of Agreement (for JOINT VENTURE); (1 photocopy)	4. Parties involve





5. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)			5. DTI	
6. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc. (1 photocopy)			6. BOI, PEZA, BCDA, SBMA, TIEZA	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements to the New Business Registrant Counter (NBRC).  Note: Secure one queuing number per application.	1. None	None	2 Hours	New Business Registrant Officer (NBRO) RDO-CSS
None	1.1 Call queuing number and receive the application.	None	2 Minutes	NBRO RDO-CSS
None	1.2 Verify existence in the eREG TIN QUERY/ITS/IRIS	None	30 Minutes	NBRO/OD RDO-CSS
None	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant.	None		



None	1.3.1 Interview TP to determine the applicable tax types, PSIC, ATC and compute penalty for late registration, if any.	None	1 Hour	NBRO RDO-CSS
None	1.3.2 Check for completeness of documentary requirements:	None	33 Minutes	NBRO RDO-CSS
None	a. If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR).	None		
If with incomplete requirements, receive the submitted documents and CDR from the New Business Registrant Counter, by acknowledging the identified lacking documentary requirements.	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking requirements by signing the CDR.	None		
None	1.4 Assign a Document Locator Number (DLN).	None	30 Minutes	NBRO RDO-CSS



<p>2 Pay Registration Fee (RF) and BIR Printed Receipt/Invoice (BPR/BPI) through New Business Registrant Counter (NBRC), including other liabilities and penalties, if applicable.</p> <p>Note: Pay at the NBRO in the NBRC. Do not pay at the Authorized Agent Bank.</p>	<p>2. Receive payment of RF and BPR/BPI, including other liabilities and penalties, if applicable and forward to Revenue Collection Officer (RCO).</p>	<p>₱500.00 - Annual Registration Fee;</p> <p>₱30.00 - DST</p> <p>Procured printing cost of BPR/BPI</p> <p>Note: Price of BPR/BPI varies depending per RDO, but should not be more than the procured printing cost of the Revenue Region.</p>	<p>20 Minutes</p>	<p>NBRO RDO-CSS</p>
<p>None</p>	<p>2.1 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1903 for payment of RF, including other tax liabilities or penalties, if applicable.</p> <p>NOTE: Update records of TP if the registrants</p>	<p>None</p>	<p>2 Days</p>	<p>NBRO/ Registration Officer RDO-CSS</p>



None	have been issued or have existing TIN.	None	1 Hour	RCO RDO-CSS
None	2.2 Receive the payment from NBRO and encode the pertinent payment information using the MRCOS.	None	1 Hour	Registration Officer RDO-CSS
None	2.3 Generate Certificate of Registration (COR) and process ATP* and forward it to CSS Chief for review and initial.	None	1 Hour	CSS Chief/ARDO RDO-CSS
None	2.4 Review and initial/sign COR and ATP*.	None	1 Hour	CSS Chief/ARDO RDO-CSS
3 Receive BIR Form 1903, COR, Notice to Issue Receipt/Invoice (NIRI), BPR/BPI or ATP* (if applicable), together with the eReceipt as proof of payment of the RF and/or other tax liabilities or penalties by signing on the log sheet indicating the date of receipt of the COR and ATP* (if	3. Release BIR Form 1903, COR, NIRI, BPR/BPI or ATP* (if applicable), together with the eReceipt as proof of payment of the RF and/or other tax liabilities or penalties.	None	5 Minutes	NBRO RDO-CSS



applicable), at the same New Business Registrant Counter.				
	<b>TOTAL :</b>	<b>PHP 530.00 plus procured printing cost of BPR/BPI</b>	<b>3 Days</b>	

\*Authority to Print is not required in the application of new business registrants if the taxpayer requested or opted to use the BIR Printed Receipt/Invoice during registration.



## 9. Processing of Application for Registration of Branches (Individual/Non-Individual)

Branch means a separate or distinct establishment or place of business where sales transactions are conducted independently from the Head Office. The Certificate of Registration (COR) shall be issued to juridical persons (whether taxable or exempt) upon compliance with the requirements for registration.

Taxpayer Group		Where to Register
1. Regular (non-large) Taxpayers		1.1 RDO having jurisdiction over the place where the Branch is located.
		1.2 RDO having jurisdiction over the place of business/Head Office, in case of Branch with no fixed business location or Branch of Domestic Corporation located abroad.
2. Large Taxpayers		2. Large Taxpayer Division where the Head Office is registered.
<b>Office or Division:</b>	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2C – Government to Citizen; G2B – Government to Business.	
<b>Who may avail:</b>	1. Individuals engaged in the trade or business or those in the practice of Profession, Estates and Trusts with proprietary activities; and  2. Corporations, Partnerships, Cooperatives, and Associations (whether taxable or non-taxable), GAls, GOCC's, and LGUs.	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Document		
<b>A. For Individuals</b>		
1. BIR Form No. 1901 version January 2018; (2 originals)		1.1 RDO – Client Support Section Area 1.2 Downloadable at BIR website ( <a href="http://www.bir.gov.ph">www.bir.gov.ph</a> )



<p>2. BIR Printed Receipt/Invoice (For sale); or</p> <p>Final &amp; clear sample of OWN Principal Receipts Invoices; (1 original)</p> <p><b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.</p>	<p>2.1 New Business Registrant Counter</p> <p>2.2 Taxpayer-applicant</p> <p>The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.</p>
<p>3. Payment of P530.00 if applicable, for the following:</p> <ul style="list-style-type: none"> <li>▪ P500.00 Registration Fee (RF); and</li> <li>▪ P30.00 Loose DST to be affixed on the Certificate of Registration.</li> </ul> <p><b>Note:</b> If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.</p>	<p>3. New Business Registrant Counter</p>
<p><b>B. For Non-Individuals</b></p>	
<p>1. BIR Form No. 1903 version January 2018; (2 originals)</p>	<p>1.1 RDO – Client Support Section Area or Large Taxpayer Division (LTD)</p> <p>1.2 Downloadable at BIR website (<a href="http://www.bir.gov.ph">www.bir.gov.ph</a>)</p>
<p>2. BIR Printed Receipt/Invoice (For sale); or</p> <p>Final &amp; clear sample of OWN Principal Receipts Invoices; (1 original)</p> <p><b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.</p>	<p>2.1 New Business Registrant Counter</p> <p>2.2 Taxpayer-applicant</p> <p>The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.</p>
<p>3. Payment of P530.00 if applicable, for the following:</p> <ul style="list-style-type: none"> <li>▪ P500.00 Registration Fee (RF); and</li> <li>▪ P30.00 Loose DST to be affixed on the Certificate of Registration.</li> </ul>	<p>3. New Business Registrant Counter</p>



<p><b>Note:</b> If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.</p>	
<p><b>Additional Documents, if applicable to the following cases:</b></p>	
<p>1. If transacting through a Representative:</p> <p>For Individuals:</p> <p>1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)</p> <p>1.2 Any government-issued ID of the authorized representative; (1 photocopy).</p> <p>Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.</p> <p>For Corporations/Non-individual:</p> <p>1.1 Board Resolution indicating purpose and the name of the authorized representative; (1 original) or Secretary's Certificate; (1 original)</p> <p>1.2 Any government-issued ID of the authorized representative. (1 photocopy)</p>	<p>1.1 Taxpayer-applicant being represented</p> <p>1.2 Taxpayer-applicant's Authorized Representative</p> <p>1.1 Incorporators, Board of Directors</p> <p>1.2 Taxpayer-applicant's Authorized Representative</p>
<p>2. DTI Certificate or SEC Registration Certificate (if with business name); (1 photocopy)</p>	<p>2. DTI, SEC</p>
<p>3. Articles of Incorporation/Partnership (if line of business is different from the Head Office); (1 photocopy)</p>	<p>3. SEC</p>
<p>4. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)</p>	<p>4. E.g. LTFRB, Parties involve</p>
<p>5. Franchise Agreement; (1 photocopy)</p>	<p>5. Parties involve</p>
<p>6. Memorandum of Agreement (for JOINT VENTURE); (1 photocopy)</p>	<p>6. Parties involve</p>
<p>7. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)</p>	<p>7. DTI</p>
<p>8. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc. (1 photocopy)</p>	<p>8. BOI, PEZA, BCDA, SBMA, TIEZA</p>





CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements to the New Business Registrant Counter (NBRC)/Registration Counter.</p> <p>Note: Secure one queuing number per application.</p>	1. None	None	2 Hours	<p><i>New Business Registrant Officer (NBRO)</i>  <i>RDO-CSS/Registration Officer (RO)</i>  <i>LTD</i></p>
None	1.1 Call queuing number and receive the application.	None	2 Minutes	<i>NBRO/RO</i> <i>RDO-CSS/LTD</i>
None	1.2 Verify existence in the eREG TIN QUERY/ITS/IRIS.	None	10 Minutes	<i>NBRO/OD/RO</i> <i>RDO-CSS/LTD</i>
None	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant.	None		
None	1.3.1 Interview TP to determine the applicable tax types, PSIC, ATC and compute penalty for	None	1 Hour	<i>NBRO/RO</i> <i>RDO-CSS/LTD</i>



None	late registration, if any.	None	33 Minutes	NBRO/RO RDO-CSS/LTD
None	1.3.2 Check for completeness of documentary requirements:	None		
	a. If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR).	None		
If with incomplete requirements, receive the submitted documents and CDR from the New Business Registrant Counter/Registration Counter, by acknowledging the identified lacking documentary requirements.	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking requirements by signing the CDR.	None		
None	1.4 Assign a Document Locator Number (DLN).	None	5 Minutes	NBRO/RO RDO-CSS/LTD
None	1.5 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1903 for payment of RF, including other tax liabilities or penalties, if applicable.	None	1 Hour	NBRO/ RO RDO-CSS/LTD



	NOTE: Update records of TP if the registrants have been issued or have existing TIN.			
<p>2. Pay Registration Fee (RF) through New Business Registrant Counter (NBRC), including BIR Printed Receipt/Invoice (BPR/BPI) and other liabilities and penalties, if applicable.</p> <p>Note: Pay at the NBRO in the NBRC. Do not pay at the Authorized Agent Bank except for Large Taxpayers.</p>	<p>2. Receive payment of RF, including BPR/BPI and other liabilities and penalties, if applicable and forward to Revenue Collection Officer (RCO).</p>	<p>₱500.00 - Annual Registration Fee;</p> <p>₱30.00 - DST</p> <p>Procured printing cost of BPR/BPI</p> <p>Note: Price of BPR/BPI varies depending per RDO, but should not be more than the procured printing cost of the Revenue Region.</p>	<p>5 Minutes</p>	<p>NBRO RDO-CSS/LTD</p>
None	<p>2.1 Receive the payment from NBRO and encode the pertinent payment information using the MRCOS.</p>	None	1 Hour	<p>RCO RDO-CSS/LTD</p>



None	2.2 Generate Certificate of Registration (COR) and process ATP* and forward it to CSS Chief for review and initial.	None	1 Hour	Registration Officer RDO-CSS/LTD
None	2.3 Review and initial/sign COR and ATP*.	None	1 Hour	CSS Chief/ARDO RDO-CSS or Section Chief- Registration/ Asst. Chief/ Chief/HREA LTD
3. Receive BIR Form 1901/1903, COR, Notice to Issue Receipt/ Invoice (NIRI), BPR/BPI or ATP* (if applicable), together with the eReceipt as proof of payment of the RF and/or other tax liabilities or penalties by signing on the log sheet indicating the date of receipt of the COR and ATP* (if applicable), at the same New Business Registrant Counter/Registration Counter.	3. Release BIR Form 1901/1903, COR, NIRI, BPR/BPI or ATP* (if applicable), together with the eReceipt as proof of payment of the RF and/or other tax liabilities or penalties.	None	5 Minutes	NBRO/RO RDO-CSS/LTD



	<b>TOTAL :</b>	<b>PHP 530.00 plus procured printing cost of BPR/BPI</b>	<b>1 Day</b>	
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\*Authority to Print is not required in the application of new business registrants if the taxpayer requested or opted to use the BIR Printed Receipt/Invoice during registration. ATP application is at the RDO where the Head Office is registered.



## 10. Processing of Application for Registration of Branches (Individual/Non Individual) *[Bulk Transactions consisting of six (6) applications and above]*

Branch means a separate or distinct establishment or place of business where sales transactions are conducted independently from the Head Office. The Certificate of Registration (COR) shall be issued to juridical persons (whether taxable or exempt) upon compliance with the requirements for registration.

Taxpayer Group		Where to Register
1. Regular (non-large) Taxpayers		1.1 RDO having jurisdiction over the place where the Branch is located.
		1.2 RDO having jurisdiction over the place of business/Head Office, in case of Branch with no fixed business location or Branch of Domestic Corporation located abroad.
2. Large Taxpayers		2. Large Taxpayer Division where the Head Office is registered.
<b>Office or Division:</b>	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2C – Government to Citizen; G2B – Government to Business.	
<b>Who may avail:</b>	1. Individuals engaged in the trade or business or those in the practice of Profession, Estates and Trusts with proprietary activities; and  2. Corporations, Partnerships, Cooperatives, and Associations (whether taxable or non-taxable), GAls, GOCC's, and LGUs.	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Document		
<b>A. For Individuals</b>		
1. BIR Form No. 1901 version January 2018; (2 originals)		1.1 RDO – Client Support Section Area  1.2 Downloadable at BIR website (www.bir.gov.ph)



<p>2. BIR Printed Receipt/Invoice (For sale); or</p> <p>Final &amp; clear sample of OWN Principal Receipts Invoices; (1 original)</p> <p><b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.</p>	<p>2.1 New Business Registrant Counter</p> <p>2.2 Taxpayer-applicant</p> <p>The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.</p>
<p>3. Payment of P530.00 if applicable, for the following:</p> <ul style="list-style-type: none"> <li>▪ P500.00 Registration Fee (RF); and</li> <li>▪ P30.00 Loose DST to be affixed on the Certificate of Registration.</li> </ul> <p><b>Note:</b> If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.</p>	<p>3. New Business Registrant Counter</p>
<p><b>B. For Non-Individuals</b></p>	
<p>1. BIR Form No. 1903 version January 2018; (2 originals)</p>	<p>1.1 RDO – Client Support Section Area or Large Taxpayer Division (LTD)</p> <p>1.2 Downloadable at BIR website (<a href="http://www.bir.gov.ph">www.bir.gov.ph</a>)</p>
<p>2. BIR Printed Receipt/Invoice (For sale); or</p> <p>Final &amp; clear sample of OWN Principal Receipts Invoices; (1 original)</p> <p><b>Note:</b> In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.</p>	<p>2.1 New Business Registrant Counter</p> <p>2.2 Taxpayer-applicant</p> <p>The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.</p>
<p>3. Payment of P530.00 if applicable, for the following:</p> <ul style="list-style-type: none"> <li>▪ P500.00 Registration Fee (RF); and</li> <li>▪ P30.00 Loose DST to be affixed on the Certificate of Registration.</li> </ul>	<p>3. New Business Registrant Counter</p>



<p><b>Note:</b> If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.</p>	
<p><b>Additional Documents, if applicable to the following cases:</b></p>	
<p>1. If transacting through a Representative:</p> <p>For Individuals:</p> <p>1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)</p> <p>1.2 Any government-issued ID of the authorized representative; (1 photocopy).</p> <p>Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.</p> <p>For Corporations/Non-individual:</p> <p>1.1 Board Resolution indicating purpose and the name of the authorized representative; (1 original) or Secretary's Certificate; (1 original)</p> <p>1.2 Any government-issued ID of the authorized representative. (1 photocopy)</p>	<p>1.1 Taxpayer-applicant being represented</p> <p>1.2 Taxpayer-applicant's Authorized Representative</p> <p>1.1 Incorporators, Board of Directors</p> <p>1.2 Taxpayer-applicant's Authorized Representative</p>
<p>2. DTI Certificate or SEC Registration Certificate (if with business name); (1 photocopy)</p>	<p>2. DTI, SEC</p>
<p>3. Articles of Incorporation/Partnership (if line of business is different from the Head Office); (1 photocopy)</p>	<p>3. SEC</p>
<p>4. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)</p>	<p>4. E.g. LTFRB, Parties involve</p>
<p>5. Franchise Agreement; (1 photocopy)</p>	<p>5. Parties involve</p>
<p>6. Memorandum of Agreement (for JOINT VENTURE); (1 photocopy)</p>	<p>6. Parties involve</p>
<p>7. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)</p>	<p>7. DTI</p>
<p>8. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc. (1 photocopy)</p>	<p>8. BOI, PEZA, BCDA, SBMA, TIEZA</p>





CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements to the New Business Registrant Counter (NBRC)/Registration Counter.  Note: Secure one queuing number per application.	1. None	None	2 Hours	New Business Registrant Officer (NBRO) RDO-CSS/ Registration Officer (RO) LTD
None	1.1 Call queuing number and receive the application.	None	2 Minutes	NBRO/RO RDO-CSS/LTD
None	1.2 Verify existence in the eREG TIN QUERY/ITS/IRIS.	None	30 Minutes	NBRO/OD/RO RDO-CSS/LTD
None	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant.	None		
None	1.3.1 Interview TP to determine the applicable tax types, PSIC, ATC and compute penalty for late registration, if any.	None	1 Hour	NBRO/RO RDO-CSS/LTD
None	1.3.2 Check for completeness of	None	33 Minutes	NBRO/RO RDO-CSS/LTD



None	documentary requirements:  a. If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR).	None		
1.1 If with incomplete requirements, receive the submitted documents and CDR from the New Business Registrant Counter/Registration Counter, by acknowledging the identified lacking documentary requirements.	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking requirements by signing the CDR.	None		
None	1.4 Assign a Document Locator Number (DLN).	None	30 Minutes	NBRO/RO RDO-CSS/LTD
2. Pay Registration Fee (RF) through New Business Registrant Counter (NBRC), including BIR Printed Receipt/Invoice (BPR/BPI) and other liabilities	2. Receive payment of RF, including BPR/BPI and other liabilities and penalties, if applicable and forward to Revenue Collection Officer (RCO).	₱500.00 - Annual Registration Fee;  ₱30.00 - DST  Procured printing cost BPR/BPI	20 Minutes	NBRO RDO-CSS/LTD



and penalties, if applicable.		Note: Price of BPR/BPI varies depending per RDO, but should not be more than the procured printing cost of the Revenue Region.		
Note: Pay at the NBRO in the NBRC. Do not pay at the Authorized Agent Bank except for Large Taxpayers, where payment is made online using eFPS.				
None	2.1 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1903 for payment of RF, including other tax liabilities or penalties, if applicable. NOTE: Update records of TP if the registrants have been issued or have existing TIN.	None	2 days	NBRO/ RO RDO-CSS/LTD
None	2.2 Receive the payment from NBRO and encode the pertinent payment information using the MRCOS.	None	1 Hour	RCO RDO-CSS/LTD
None	2.3 Generate Certificate of Registration (COR) and process ATP*	None	1 Hour	Registration Officer RDO-CSS/LTD



None	and forward it to CSS Chief for review and initial.  2.4 Review and initial/sign COR and ATP*.	None	1 Hour	CSS Chief/ARDO RDO-CSS or Section Chief- Registration/ Asst. Chief/ Chief/HREA LTD
3. Receive BIR Form 1901/1903, COR, Notice to Issue Receipt/ Invoice (NIRI), BPR/BPI or ATP* (if applicable), together with the eReceipt as proof of payment of the RF and/or other tax liabilities or penalties by signing on the log sheet indicating the date of receipt of the COR and ATP* (if applicable), at the same New Business Registrant Counter/Registration Counter.	3. Release BIR Form 1901/1903, COR, NIRI, BPR/BPI or ATP* (if applicable), together with the eReceipt as proof of payment of the RF and/or other tax liabilities or penalties.	None	5 Minutes	NBRO/RO RDO-CSS/LTD
	<b>TOTAL :</b>	<b>PHP 530.00 plus procured printing cost of BPR/BPI</b>	<b>3 Days</b>	

\*Authority to Print (ATP) is not required in the application of new business registrants if the taxpayer requested or opted to use the BIR Printed Receipt/Invoice during registration. ATP application is at the RDO where the Head Office is registered.



## 11. Processing of Application for Request for Authority to Print (ATP) Receipts/Invoices

All persons, whether private or government, who are engaged in business shall secure from the BIR an Authority to Print principal and supplementary receipts/invoices. They shall, at the point of each sale and transfer of merchandise or for services rendered valued at P100.00 or more, issue a duly registered receipts or sales or commercial invoices.

Where to Avail: RDO where the Head Office is registered.

Office or Division	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.	
Classification	Simple	
Type of Transaction	G2C – Government to Citizen;  G2B – Government to Business.	
Who may avail	All persons who are engaged in business.	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Document		
a. Manual Bound Receipts/Invoices		
1. BIR Form No. 1906 version January 2018; (2 originals)  (Note: Indicate the selected Accredited Printer)		1.1 RDO – Client Support Section Area or Large Taxpayer Division (LTD)  1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Final & clear sample of OWN Principal/Supplementary Receipts Invoices; (1 original)		2. New Business Registrant Counter/Taxpayer-applicant
3. Last issued Authority to Print (ATP) (1 photocopy); or Printer’s Certificate of Delivery (PCD); (1 photocopy); or  Any booklet from the last issued ATP for subsequent application. (Booklet need to be presented)		3. Taxpayer



<b>b. Loose Leaf Receipts/Invoices</b>	
<p>1. BIR Form No. 1906 version January 2018; (2 originals)</p> <p>(Note: Indicate the selected Accredited Printer)</p>	<p>1.1 RDO – Client Support Section Area or LTD</p> <p>1.2 Downloadable at BIR website (www.bir.gov.ph)</p>
2. Permit to Use Loose Leaf Official Receipts or Sales Invoices; (1 photocopy)	2. BIR Client Support Section
3. Final & clear sample of OWN Principal Receipts Invoices; (1 original)	3. New Business Registrant Counter/Taxpayer-applicant
4. Last issued Authority to Print (ATP). (1 photocopy)	4. Taxpayer
<b>Additional Documents, if applicable to the following cases:</b>	
<p>1. If transacting through a Representative:</p> <p>For Individuals:</p> <p>1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)</p> <p>1.2 Any government-issued ID of the authorized representative; (1 photocopy).</p> <p>Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.</p> <p>For Corporations/Non-individual:</p> <p>1.1 Board Resolution indicating purpose and the name of the authorized representative; (1 original) or Secretary's Certificate; (1 original)</p> <p>1.2 Any government-issued ID of the authorized representative. (1 photocopy)</p>	<p>1.1 Taxpayer-applicant being represented</p> <p>1.2 Taxpayer-applicant's Authorized Representative</p> <p>1.1 Incorporators, Board of Directors</p> <p>1.2 Taxpayer-applicant's Authorized Representative</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements in the Registration Counter.  Note: Secure one queuing number per application.	1. None	None	2 Hours	Registration Officer RDO-CSS/LTD
None	1.1 Call queuing number and receive the application.	None	2 Minutes	Registration Officer RDO-CSS/LTD
None	1.2 Verify existence in the eREG TIN QUERY/ITS/IRIS.	None	13 Minutes	Registration Officer RDO-CSS/LTD
None	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant.	None		



None	1.3.1 Check for completeness of documentary requirements:	None	1 Hour, 30 Minutes	Registration Office RDO-CSS/LTD
None	a. If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR).	None		
If with incomplete requirements, receive the submitted documents and CDR from the Registration Counter, by acknowledging the identified lacking documentary requirements.	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking requirements by signing the CDR.	None		
None	1.4 Assign a Document Locator Number (DLN).	None	10 Minutes	Registration Officer RDO-CSS/LTD
None	1.5 Encode and generate ATP correspondence.  NOTE: Update records of TP if needed.	None	2 Hours	Registration Officer RDO-CSS/LTD
None	1.6 Review and initial/sign ATP	None	2 Hours	CSS Chief/ARDO RDO-CSS or Section Chief- Registration/ Asst. Chief/ Chief LTD





2	Receive approved ATP and copy of BIR Form No. 1906 in the Registration Counter by signing on the log sheet indicating the date of receipt of ATP.	2. Release approved ATP and BIR Form No. 1906.	None	5 Minutes	Registration Officer (Releasing) RDO-CSS/LTD
TOTAL :			None	1 Day	



## 12. Processing of Application for Request for Authority to Print (ATP) Receipts/Invoices *[Bulk Transactions consisting of six (6) applications and above]*

All persons, whether private or government, who are engaged in business shall secure from the BIR an Authority to Print principal and supplementary receipts/invoices. They shall, at the point of each sale and transfer of merchandise or for services rendered valued at P100.00 or more, issue a duly registered receipts or sales or commercial invoices.

Where to Avail: RDO where the Head Office is registered.

<b>Office or Division</b>	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.
<b>Classification</b>	Simple
<b>Type of Transaction</b>	G2C – Government to Citizen; G2B – Government to Business.
<b>Who may avail</b>	All persons who are engaged in business.
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>Document</b>	
<b>WHERE TO SECURE</b>	
<b>a. Manual Bound Receipts/Invoices</b>	
1. BIR Form No. 1906 version January 2018; (2 originals)  (Note: Indicate the selected Accredited Printer)	1.1 RDO – Client Support Section Area or Large Taxpayer Division (LTD) 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Final & clear sample of OWN Principal/Supplementary Receipts Invoices; (1 original)	2. New Business Registrant Counter/Taxpayer-applicant
3. Last issued Authority to Print (ATP) (1 photocopy); or Printer's Certificate of Delivery (PCD); (1 photocopy); or  Any booklet from the last issued ATP for subsequent application. (Booklet need to be presented)	3. Taxpayer
<b>b. Loose Leaf Receipts/Invoices</b>	
1. BIR Form No. 1906 version January 2018; (2 originals)  (Note: Indicate the selected Accredited Printer)	1.1 RDO – Client Support Section Area or LTD 1.2 Downloadable at BIR website (www.bir.gov.ph)



2. Permit to Use Loose Leaf Official Receipts or Sales Invoices; (1 photocopy)	2. BIR Client Support Section
3. Final & clear sample of OWN Principal Receipts Invoices; (1 original)	5. New Business Registrant Counter/Taxpayer-applicant
4. Last issued Authority to Print (ATP). (1 photocopy)	4. Taxpayer

**Additional Documents, if applicable to the following cases:**

<p>1. If transacting through a Representative:</p> <p>For Individuals:</p> <p>1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)</p> <p>1.2 Any government-issued ID of the authorized representative; (1 photocopy).</p> <p>Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.</p> <p>For Corporations/Non-individual:</p> <p>1.1 Board Resolution indicating purpose and the name of the authorized representative; (1 original) or Secretary's Certificate; (1 original)</p> <p>1.2 Any government-issued ID of the authorized representative. (1 photocopy)</p>		<p>1.1 Taxpayer-applicant being represented</p> <p>1.2 Taxpayer-applicant's Authorized Representative</p>
		<p>1.1 Incorporators, Board of Directors</p> <p>1.2 Taxpayer-applicant's Authorized Representative</p>

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary	1. None	None	2 Hours	Registration Officer RDO-CSS/LTD



requirements in the Registration Counter.				
Note: Secure one queuing number per application.				
None	1.1 Call queuing number and receive the application.	None	2 Minutes	Registration Officer RDO-CSS/LTD
None	1.2 Verify existence in the eREG TIN QUERY/ITS/IRIS.	None	33 Minutes	Registration Officer RDO-CSS/LTD
None	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant.	None		
None	1.3.1 Check for completeness of documentary requirements:	None	1 Hour, 30 Minutes	Registration Office RDO-CSS/LTD
None	a. If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR).	None		
If with incomplete requirements, receive the submitted documents and	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking	None		



CDR from the Registration Counter, by acknowledging the identified lacking documentary requirements.	requirements by signing the CDR.			
None	1.4 Assign a Document Locator Number (DLN).	None	30 Minutes	Registration Officer RDO-CSS/LTD
None	1.5 Encode and generate ATP correspondence.  NOTE: Update records of TP if needed.	None	2 Days	Registration Officer RDO-CSS/LTD
None	1.6 Review and initial/sign ATP	None	3 Hours, 20 Minutes	CSS Chief/ARDO RDO-CSS or Section Chief-Registration/ Asst. Chief/ Chief LTD
2 Receive approved ATP and copy of BIR Form No. 1906 in the Registration Counter by signing on the log sheet indicating the date of receipt of ATP.	2. Release approved ATP and BIR Form No. 1906.	None	5 Minutes	Registration Officer (Releasing) RDO-CSS/LTD
<b>TOTAL :</b>		<b>None</b>	<b>3 Days</b>	



### 13. Processing of Application for Registration of Books of Accounts

All corporations, companies, partnerships or persons required by law to pay internal revenue taxes shall keep and use relevant and appropriate set of bookkeeping records.

Where to Avail: RDO where the Head Office or Branch is registered.

<b>Office or Division:</b>	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2C – Government to Citizen; G2B – Government to Business.
<b>Who may avail:</b>	All persons who are engaged in business.
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>Document</b>	
<b>WHERE TO SECURE</b>	
<b>A. Manual Books of Accounts</b>	
1. BIR Form No. 1905 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area or Large Taxpayer Division (LTD)  1.2 Downloadable at BIR website (www.bir.gov.ph)
2. New sets of permanently bound books of accounts.	2. Bookstore
<b>B. Manual Loose Leaf Books of Accounts</b>	
1. BIR Form No. 1905 version January 2018; (2 originals)	1.1 RDO - Client Support Section Area or LTD  1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Permit to Use Loose Leaf Books of Accounts; (1 photocopy)	2. RDO - Client Support Section or LTD
3. Permanently bound Loose Leaf Books of Accounts;	3. Taxpayer
4. Affidavit attesting the completeness, accuracy and correctness of entries in Books of Accounts and the number of Loose Leaf used for period covered. (1 original)	4. Taxpayer



<b>C. Computerized Books of Accounts</b>	
1. BIR Form No. 1905 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area or LTD  1.2 Downloadable at BIR website ( <a href="http://www.bir.gov.ph">www.bir.gov.ph</a> )
2. Permit to Use Computerized Accounting System (CAS)/Computerized Books of Accounts (CBA) and/or its Components; (1 photocopy)	2. BIR National Office Regular Taxpayer – Client Support Service;  Large Taxpayer – Large Taxpayer Service
3. DVDs containing Electronic Books of Accounts and Records. The DVDs should be properly authenticated and its labels duly signed by the responsible official(s) of the company who are required to sign the tax returns under the Tax Code, using a permanent marker; (1 copy)	3. Taxpayer
4. Affidavit attesting the completeness, accuracy and appropriateness of the computerized accounting books/records, in accordance with the keeping of books of accounts and records for internal revenue tax purposes; (1 original)	4. Taxpayer
<b>Additional Documents, if applicable to the following cases:</b>	
1. If transacting through a Representative:  For Individuals: 1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)  1.2 Any government-issued ID of the authorized representative; (1 photocopy).  Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.  For Corporations/Non-individual: 1.1 Board Resolution indicating purpose and the name of the authorized representative; (1 original) or Secretary's Certificate; (1 original)  1.2 Any government-issued ID of the authorized representative. (1 photocopy)	1.1 Taxpayer-applicant being represented  1.2 Taxpayer-applicant's Authorized Representative        1.1 Incorporators, Board of Directors   1.2 Taxpayer-applicant's Authorized Representative



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Stamp registration details on books in the CSS Area as instructed and complete details on books presented for registration (except CBA).	1. Direct taxpayer to stamp required details on front page of each book for registration.	None	1 Hour	Registration Officer RDO-CSS/LTD
2. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements.  Note: Secure one queuing number per application.	2. None	None	2 Hours	Registration Officer RDO-CSS/LTD
None	2.1 Call queuing number and receive the application.	None	2 Minutes	Registration Officer RDO-CSS/LTD
None	2.2 Verify existence in the eREG TIN QUERY/ITS/ IRIS.	None	13 Minutes	Registration Officer RDO-CSS/LTD
None	2.3 Validate the accuracy and completeness of documentary	None		





None	<p>requirements submitted by the applicant.</p> <p>2.3.1 Check for completeness of documentary requirements:</p> <p>a. If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR) and check the submitted books or properly labeled CD-R/DVD-R for registration.</p>	None	1 Hour	Registration Officer RDO-CSS/LTD
If with incomplete requirements, receive the submitted documents and CDR from the Registration Officer, by acknowledging the identified lacking documentary requirements.	<p>b. If incomplete, return the submitted documents and duly inform the applicant of the lacking requirements by signing the CDR.</p>	None		
None	2.4 Assign a Document Locator Number (DLN).	None	10 Minutes	Registration Officer RDO-CSS/LTD



None	2.5 Encode details of books for registration in ITS as indicated in Update Form.	None	2 Hours	<i>Registration Officer</i> RDO-CSS/LTD
None	2.6 Forward filled out books or properly labeled CD-R/DVD-R for signature of ARDO/RDO/ CSS Chief.	None	30 Minutes	<i>Registration Officer</i> RDO-CSS/LTD
None	2.7 Sign manual or loose-leaf books of accounts /stamp and sign CD-R/DVD-R.	None	1 Hour	CSS <i>Chief/ARDO/ RDO</i> RDO-CSS <i>or Asst. Chief/ Chief</i> LTD
3. Receive approved manual /loose leaf books of accounts and copy of BIR Form 1905 in the Registration Counter.	3. Release signed manual/loose-leaf books of accounts.	None	5 Minutes	<i>Registration Officer (Releasing Officer)</i> RDO-CSS
<b>TOTAL :      NONE                      1 Day</b>				



## 14. Processing of Application for Registration of Books of Accounts

### *[Bulk Transactions consisting of six (6) applications and above]*

All corporations, companies, partnerships or persons required by law to pay internal revenue taxes shall keep and use relevant and appropriate set of bookkeeping records.

Where to Avail: RDO where the Head Office or Branch is registered.

<b>Office or Division:</b>	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2C – Government to Citizen; G2B – Government to Business.
<b>Who may avail:</b>	All persons who are engaged in business.
CHECKLIST OF REQUIREMENTS	
Document	
D. Manual Books of Accounts	
1. BIR Form No. 1905 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area or Large Taxpayer Division (LTD)  1.2 Downloadable at BIR website (www.bir.gov.ph)
2. New sets of permanently bound books of accounts.	2. Bookstore
E. Manual Loose Leaf Books of Accounts	
1. BIR Form No. 1905 version January 2018; (2 originals)	1.2 RDO - Client Support Section Area or LTD  1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Permit to Use Loose Leaf Books of Accounts; (1 photocopy)	3. RDO - Client Support Section or LTD
3. Permanently bound Loose Leaf Books of Accounts;	3. Taxpayer
4. Affidavit attesting the completeness, accuracy and correctness of entries in Books of Accounts and the number of Loose Leaf used for period covered. (1 original)	4. Taxpayer



<b>F. Computerized Books of Accounts</b>	
1. BIR Form No. 1905 version January 2018; (2 originals)	1.1 RDO – Client Support Section Area or LTD  1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Permit to Use Computerized Accounting System (CAS)/Computerized Books of Accounts (CBA) and/or its Components; (1 photocopy)	2. BIR National Office Regular Taxpayer – Client Support Service;  Large Taxpayer – Large Taxpayer Service
3. DVDs containing Electronic Books of Accounts and Records. The DVDs should be properly authenticated and its labels duly signed by the responsible official(s) of the company who are required to sign the tax returns under the Tax Code, using a permanent marker; (1 copy)	3. Taxpayer
4. Affidavit attesting the completeness, accuracy and appropriateness of the computerized accounting books/records, in accordance with the keeping of books of accounts and records for internal revenue tax purposes; (1 original)	4. Taxpayer
<b>Additional Documents, if applicable to the following cases:</b>	
1. If transacting through a Representative:  For Individuals: 1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)  1.2 Any government-issued ID of the authorized representative; (1 photocopy).  Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.  For Corporations/Non-individual: 1.1 Board Resolution indicating purpose and the name of the authorized representative; (1 original) or Secretary's Certificate; (1 original)  1.2 Any government-issued ID of the authorized representative. (1 photocopy)	1.1 Taxpayer-applicant being represented  1.2 Taxpayer-applicant's Authorized Representative        1.1 Incorporators, Board of Directors   1.2 Taxpayer-applicant's Authorized Representative



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Stamp registration details on books in the CSS Area as instructed and complete details on books presented for registration (except CBA).	1. Direct taxpayer to stamp required details on front page of each book for registration.	None	1 Hour	Registration Officer RDO-CSS/LTD
2. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements.  Note: Secure one queuing number per application.	2. None	None	2 Hours	Registration Officer RDO-CSS/LTD
None	2.1 Call queuing number and receive the application.	None	2 Minutes	Registration Officer RDO-CSS/LTD
None	2.2 Verify existence in the eREG TIN QUERY/ITS/ IRIS.	None	33 Minutes	Registration Officer RDO-CSS/LTD
None	2.3 Validate the accuracy and completeness of documentary	None		



None	<p>requirements submitted by the applicant.</p> <p>2.3.1 Check for completeness of documentary requirements:</p> <p>a. If complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR) and check the submitted books or properly labeled CD-R/DVD-R for registration.</p>	None	1 Hour	Registration Officer RDO-CSS/LTD
If with incomplete requirements, receive the submitted documents and CDR from the Registration Officer, by acknowledging the identified lacking documentary requirements.	<p>b. If incomplete, return the submitted documents and duly inform the applicant of the lacking requirements by signing the CDR.</p>	None		
None	2.4 Assign a Document Locator Number (DLN).	None	30 Minutes	Registration Officer RDO-CSS/LTD
None	2.5 Encode details of books for	None	2 Days	Registration Officer RDO-CSS/LTD



	registration in ITS as indicated in Update Form.			
None	2.6 Forward filled out books or properly labeled CD-R/DVD-R for signature of ARDO/RDO/ CSS Chief.	None	30 Minutes	<i>Registration Officer</i> RDO-CSS/LTD
None	2.7 Sign manual or loose-leaf books of accounts /stamp and sign CD-R/DVD-R.	None	2 Hours, 20 Minutes	CSS <i>Chief/ARDO/ RDO</i> RDO-CSS <i>or Asst. Chief LTD</i>
3. Receive approved manual /loose leaf books of accounts and copy of BIR Form 1905 in the Registration Counter.	3. Release signed manual/loose-leaf books of accounts.	None	5 Minutes	<i>Registration Officer (Releasing Officer)</i> RDO-CSS
<b>TOTAL :</b>		<b>NONE</b>	<b>3 Days</b>	



## 15. Processing of Request for Certification of Certificate of Registration (COR)/Authority to Print (ATP)/TIN Card

Any request for certification that may be requested by a taxpayer from the BIR district office where he is registered on matters relating to its registration shall be charged with a fee in an amount not exceeding one hundred pesos (P100.00), in addition to the documentary stamp tax imposed under Section 188 of the National Internal Revenue Code, as amended.

Where to Avail: RDO where the taxpayer is registered.

<b>Office or Division</b>	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.			
<b>Classification</b>	Simple			
<b>Type of Transaction</b>	G2C – Government to Citizen; G2B – Government to Business			
<b>Who may avail</b>	All taxpayers requesting for Certification.			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
<b>Document</b>				
1. Letter Request bearing the letter head of the company; (1 original)			1. Taxpayer	
2. Authorization Letter (for non-individuals, stating name and position of Company Officer signing the Authorization and/or for individuals other than person requesting for the certification); (1 original)			2. Taxpayer being represented	
3. Original document (for presentation) for certification, if applicable.			3. Taxpayer	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements in the	1. None	None	2 Hours	Registration Officer RDO-CSS/LTD





Registration Counter.				
Note: Secure one queuing number per application.				
None	1.1 Call queuing number and receive the application.	None	2 Minutes	Registration Officer RDO-CSS/LTD
None	1.2 Verify existence in the eREG TIN QUERY/ITS/IRIS.	None	10 Minutes	Registration Officer RDO-CSS/LTD
2. Pay Certification Fee and loose Documentary Stamp Tax at the Collection Section and present the proof of payment to the Client Support Section (CSS).	2. Receive payment and issue Official Receipt/Revenue Official Receipt.	₱100.00 – Certification Fee; ₱30.00 – DST	1 Hour	Revenue Collection Officer (RCO) RDO-CSS/LTD
None	2.1 Prepare the Certification of documents as requested.	None	1 Hour	Registration Officer RDO-CSS/LTD
None	2.3 Sign Certification documents.	None	2 Hours	ARDO/RDO RDO-CSS or Asst. Chief/ Chief LTD
3. Receive requested documents in the Registration Counter.	3. Release Certification of documents.	None	5 Minutes	Registration Officer (Releasing) RDO-CSS/LTD
	<b>TOTAL :</b>	<b>PHP 130.00</b>	<b>6 Hours, 17 Minutes</b>	



## 16. Processing of Application for Certificate of Exemption for Scholarship and Job/Livelihood Programs

Persons with low income/no income who want to avail of Scholarship and Job/Livelihood Programs may apply for a Certificate of Exemption.

Where to Avail: RDO having jurisdiction over the residence of the taxpayer or where the taxpayer is registered.

<b>Office or Division:</b>	Revenue District Office (RDO) – Administrative Section (AS)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	Persons with low income/no income who want to avail of Scholarship and Job/Livelihood Programs			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
<b>Document</b>				
1. Certification of Low Income/No Income signed by the Barangay Chairman of the place where the applicant resides; (1 original)			1. Barangay	
2. Duly Notarized Affidavit of Low Income/No Income; (1 original)			2. Taxpayer/Notary Public	
3. Proof of Payment of P100.00 Certification Fee and P30.00 loose Documentary Stamp Tax. (1 photocopy)			3. Collection Section	
<b>Additional Documents, if applicable to the following cases:</b>				
1. If transacting through a Representative: 1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)  1.2 Any government-issued ID of the authorized representative; (1 photocopy).  Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.			1.1 Taxpayer-applicant being represented  1.2 Taxpayer-applicant's Authorized Representative	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the required complete documentary requirements in the Administrative Section.	1. Interview and evaluate the income status of the taxpayer.	None	1 Hour	<i>Administrative Section Chief</i> RDO - AS



None	1.1 Validate accuracy and completeness.	None	1 Hour	<i>Administrative Section Chief</i> RDO - AS
None	1.2 Verify existence in the eREG TIN QUERY/ITS/IRIS.	None	1 Hour	<i>Registration Officer</i> RDO – Client Support Section (CSS)
2. Pay Certification Fee and loose Documentary Stamp Tax at the Collection Section and present to proof of payment to the Administrative Section.	2. Receive payment and issue Official Receipt/Revenue Official Receipt.	₱100.00 Certification Fee; ₱30.00 – DST	1 Hour	<i>Revenue Collection Officer (RCO)</i> RDO – Collection Section
None	2.1 Prepare Certification documents as requested.	None	1 Hour	<i>Administrative Section Chief</i> RDO - AS
None	2.2 Approve and sign Certification documents.	None	1 Hour	<i>ARDO/RDO</i> RDO
3. Receive requested documents in the Administrative Section.	3. Release Certification of documents.	None	5 Minutes	<i>Administrative Section Chief</i> RDO - CSS
<b>TOTAL :</b>		<b>PHP 130.00</b>	<b>6 Hours, 5 Minutes</b>	



# 17. Processing of Online Enrollment of New Applicants for Accreditation of Cash Register Machine (CRM), Point-Of-Sale (POS) and/or Other Sales Machine / Receipting Software thru the Electronic Accreditation and Registration System (EACCREGG) of the Bureau of Internal Revenue (BIR)

Approval of the application for Account Enrollment in the eAccreg System.

<b>Office or Division:</b>	Revenue District Office (RDO) – Client Support Section (CSS)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All CRM, POS and Other Sales Machine / Receipting Software Developer/ Distributor / Dealer / Supplier-vendor/ Psuedo-Supplier, and Others Concerned			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Sworn Statement [ANNEX “A” of Revenue Memorandum Circular (RMC) No. 58-2015] (1 original)		1. Taxpayer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Enroll account in the eAccReg System	1. None	None	None	None
2. Submit Sworn Statement* (Annex “A” of RMC No. 68-2015)	2. Receive the required Sworn Statement.	None	5 Minutes	<i>Client Support Section (CSS)</i> RDO-CSS
None	2.1 Evaluate the information as declared by the taxpayer.	None	5 Minutes	<i>CSS Officer</i> RDO-CSS
	Activate the application for Account	None	5 Minutes**	<i>CSS Officer</i> RDO-CSS



	Enrollment in the eAccReg System.			
3. Receive e-mail confirmation approving the Account Enrollment in the eAccReg System	None (System automatically sends e-mail confirmation upon approval in the system by the CSS)	None	5 Minutes**	None (System automatically sends e-mail confirmation upon approval in the system by the CSS)
**Will depend on the availability of the eAccReg System.				
<b>TOTAL :</b>		<b>None</b>	<b>20 Minutes</b>	



## 18. Processing of Request for Application for POS Cancellation Application

For retirement and new franchisee or closed branch.

<b>Office or Division:</b>	LT Assistance Division, LTD Davao and Cebu, LT Excise Regulatory Division			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2B- Government to Business			
<b>Who may avail:</b>	All Business			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Letter Requesting for Cancellation of CRM/POS/SPM Machines (1 original copy)		1. Requesting Taxpayer		
2. Duly Notarized Sworn Statement stating therein the details/readings of the machines due for cancellation (1 original copy)		2. Requesting Taxpayer		
3. Original Permit Issued (1 original copy)		3. Requesting Taxpayer		
4. Original Decal (1 original copy)		4. Requesting Taxpayer		
5. Reprint copy of Sales Invoice/Official Receipt issued on the last day of use (1 reprint copy)		5. Requesting Taxpayer		
6. Print-out of Back-end Report (1 reprint copy)		6. Requesting Taxpayer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get number from the queuing system. (LTAD, LTD Cebu/Davao/ELTRD)	None	None	None	<i>Taxpayer</i>
2. Submit Request letter for POS Cancellation together with the checklist of requirements	2. Receive, validate the completeness of requirement and assign DLN then forward the application to Chief, SCES	None	1 hour	<i>System Compliance and Evaluation Section (SCES) Revenue officer Officer of the Day LTAD, LTD Cebu/Davao/ ELTRD</i>



None	2.1. Forward all the received applications to Admin Officer for assignment and prepare, initial and sign transmittal for endorsement to RLTD.	None	1 working day	<i>Admin Officer/ Section Chief, SCES/Division Chief LTAD, LTD Cebu/Davao/ ELTRD</i>
3. Facilitate in the conduct of ocular inspection	3. Receive and process the application and coordinate the schedule of ocular inspection.	None	2 hours	<i>RLTAD Revenue Officer (Audit Group) LTAD, LTD Cebu/Davao/ ELTRD</i>
None	3.1 Conduct ocular inspection of CRM/POS/ SPM and evaluate, prepare and route memorandum report for approval.	None	4 working days	<i>RLTAD Revenue Officer (Audit Group) LTAD, LTD Cebu/Davao/ ELTRD</i>
None	3.2.Receive the approved memorandum report and cancel online the CRM/POS/SPM and generate Certificate of Cancellation	None	1 working day, 3 hours & 30 minutes	<i>SCES Officer LTAD, LTD Cebu/Davao/ ELTRD</i>
None	3.3. Sign the Certificate of Cancellation	None	1 hour	<i>Division Chief, LTAD/ELTRD/ LTD LTAD, LTD Cebu/Davao/ ELTRD</i>
4. Receive the Certificate of Cancellation	4. Release Certificate of Cancellation	None	30 minutes	<i>SCES Officer LTAD, LTD Cebu/Davao/ ELTRD</i>
<b>TOTAL :</b>		<b>None</b>	<b>7 days</b>	



## 19. Application for Account Enrollment and POS Permit to Use

For PTU Registration and permit to use POS machine.

<b>Office or Division:</b>	LT Assistance Division, LTD Davao and Cebu, LT Excise Regulatory Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B- Government to Business			
<b>Who may avail:</b>	All Business			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Duly notarized letter to enroll in the Account Enrollment Facility (1 original copy)			LT Assistance Division, LTD Davao and Cebu, LT Excise Regulatory Division	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.Enroll online for the authorized representative in the eACCREG system. (LTAD, LTD Cebu/Davao/ ELTRD )	1. None	None	None	<i>Taxpayer</i>
2. Get number from the queuing system.	2. None	None	None	<i>Taxpayer</i>
3. Submit the Notarized Application for Account Enrollment	3.Receive and forward the notarized application for account enrollment to Chief, SCES for approval	None	15 minutes	<i>System Compliance and Evaluation Section (SCES) LTAD, LTD Cebu/Davao/ ELTRD</i>
None	3.1. Approve the account enrollment online.	None	1 hour and 45 minutes	<i>SCES Officer LTAD, LTD Cebu/Davao/ ELTRD</i>
4. Register online for POS Permit to Use after the approval of	4. Evaluate and approve online the Permit to Use CRM/POS/SPM	None	1 hour and 30 minutes	<i>Division Chief LTAD, LTD Cebu/Davao/ ELTRD</i>





Account enrollment				
5. Print the PTU for CRM/POS/SPM	5. None	None	None	<i>Taxpayer</i>
<b>TOTAL :</b>		<b>None</b>	<b>3 hours and 30 minutes</b>	



## 20. Processing of Request for Application for Computerized Accounting System (CAS) Permit to Use

For approval of the CAS, LT Mandatory requirements.

<b>Office or Division:</b>	LT Assistance Division, LTD Davao and Cebu, LT Excise Regulatory Division
<b>Classification:</b>	Highly Technical
<b>Type of Transaction:</b>	G2B- Government to Business
<b>Who may avail:</b>	All Business
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
1.Detailed description of the core system/sub-system/interfaced/middleware such as but not limited to (1 original copy of): <ul style="list-style-type: none"> <li>• Software name and version number;</li> <li>• Release no./date (if any);</li> <li>• Type of software;</li> <li>• Software provider's name, address and TIN (if applicable); and</li> <li>• Database platform.</li> </ul>	1. Requesting Taxpayer
2.Back-up and Disaster Recovery Procedures (1 original copy)	2. Requesting Taxpayer
3.Duly signed and notarized Sworn Statement by an authorized officer of the company per Board Secretary's Certificate (1 original copy)	3. Requesting Taxpayer
4.Board Secretary's Certificate for authorized signatory required under Annex B and C (1 original copy);	4. Requesting Taxpayer
5.Summary of System Description, Commercial Invoice/Receipts/Document Description, Forms/Records and Reports Specification (Annex "C"), in word format (1 original copy);	5. Requesting Taxpayer
6.Chart of Accounts (1 original copy);	6. Requesting Taxpayer
7.System and Process Flow (including screenshot/snapshot of each process when navigating the system) (1 original copy);	7. Requesting Taxpayer
8. Network Diagram (1 original copy);	8. Requesting Taxpayer
9.Technical Checklist Part 1 and 2 (1 original copy);	9. Requesting Taxpayer



10. System Audit Trail/System Log (1 original copy);		10. Requesting Taxpayer		
11. Migration Procedure (for those taxpayers with existing system) (1 original copy); 12. Copy of Subscription Agreement shall be submitted in case of cloud-based system/software or if server is hosted by a cloud service provider (1 original copy);		11. Requesting Taxpayer 12. Requesting Taxpayer		
13. Sample Format/s of System-generated principal and/or supplementary receipts/invoices available in the system either for external or internal purposes (1 original copy);		13. Requesting Taxpayer		
14. Sample Books of Accounts (in text file format) including the list of fields/column headers available in each book for a better/easier understanding of the accounting system per Chart of Accounts based on Revenue Regulations 9-2009 (1 original copy);		14. Requesting Taxpayer		
15. Sample Reports (1 original copy);		15. Requesting Taxpayer		
16. Sample BIR Forms (1 original copy).		16. Requesting Taxpayer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit 2 sets of Form 1900 Application together with the basic requirements to NAB Secretariat (LTAD, LTD Cebu/Davao/ELTRD)	1. NAB Secretariat forward application to Chief, LTAD	None	None	NAB Secretariat
2. Get number from the queuing system.	2. None	None	None	
3. Submits additional requirements	3. Receive and forward application to Chief, LTAD, for assignment and referral.	None	5 minutes	System Compliance and Evaluation Section (SCES) LTAD, LTD Cebu/Davao/ ELTRD



None	3.1. Receive and validate application and send Notification Letter for the submission of additional requirement	None	1 day, 7 hours and 50 minutes	SCES Officer LTAD, LTD Cebu/Davao/ ELTRD
None	3.2. Process application based on the completeness of the documentary requirements and recommend for approval of PTU- CAS.	None	17 days	SCES Officer LTAD, LTD Cebu/Davao/ ELTRD
None	3.3. HREA/ ACIR of LTS/ISDOS signs the CAS PTU	None	1 day	HREA/ACIR LTAD, LTD Cebu/Davao/ ELTRD
4. Receives CAS Permit to Use	4. Receive signed CAS Permit to Use to for release to Taxpayer.	None	5 minutes	SCES Officer LTAD, LTD Cebu/Davao/ ELTRD
<b>TOTAL :</b>		<b>None</b>	<b>20 Days</b>	



## 21. Processing of Delinquency Verification Certificate (DVC)

The DVC is a certification issued to taxpayer certifying that he/she/it is a tax compliant and has no outstanding tax liability within the Bureau. This is issued to individuals/corporations who have the purpose of TCC Revalidation, tax refund, issuance of Tax Debit Memo, closing of business and accreditation of printers.

Office or Division:	Revenue District Office (RDO) where the taxpayer is registered Regional Collection Division (RCD) – who has jurisdiction over the Revenue District Office where the taxpayer is registered		
Classification:	Simple		
Type of Transaction:	G2B – Government to Business G2C – Government to Citizen		
Who may avail:	Taxpayer securing the following documents or for the following purpose: <ul style="list-style-type: none"><li>- TCC Revalidation</li><li>- Tax Refund</li><li>- Tax Debit Memo (TDM) Issuance</li><li>- Closure of Business</li><li>- Accreditation of Printers</li></ul>		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
1. One (1) original Letter Request indicating the TIN and purpose/s;		Concerned Revenue District Office Concerned Regional Collection Division	
2. For individual taxpayer, one (1) original copy of the Special Power of Attorney (SPA) or Authorization Letter signed by the applicant with one (1) photocopy of valid Identification Cards (any government issued ID) with three (3) original specimen signatures of both the applicant and the authorized representative (if applicable);			
3. For non-individual taxpayer, one (1) original copy of the Special Power of Attorney (SPA) or Authorization Letter signed by the authorized person as indicated in the Board Resolution with one (1) photocopy for each of valid Identification Cards (Company ID and any government issued ID) with three (3) original specimen signatures of both the applicant and the authorized representative, <b><i>applicable only to applications through an authorized representative</i></b> ; and			
4. One (1) photocopy of proof of payment for P 100 certification fee and loose documentary stamp tax worth P30.00.			



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Taxpayer accomplish the application form and file the same together with the letter of intent/request to the Receiving Officer of RDO or RCD	1. Check the completeness of the application and the required attachments to the application form.	P 100.00 Certification Fee and P 30.00 loose Documentary Stamp to be attached to the DVC	10 minutes	Receiving Revenue Officer
None	1.1. Check if the person physically filing the application is duly authorized by the concerned taxpayer-applicant (applicable only in cases where the filer is a non-individual or a person other than the individual taxpayer-applicant).		3 minutes	Receiving Revenue Officer
None	1.2. Check from the ITS-REG/eTIS-TRS if the applicant is registered and under its jurisdiction. Otherwise, application should not be received and instruct the taxpayer to register and/or proceed to the Office having jurisdiction over the said applicant.  <i>(Note: with dependency on the availability/accessibility of the system)</i>		4 hours	Receiving Revenue Officer
None	1.3. Forward the application with complete requirements to the Chief, RACES/		5 minutes	Receiving Revenue Officer



None	Collection Section Chief.		30 minutes	Chief, RACES/ Collection Section Chief
None	1.4. Check the existence of any record of tax liabilities, both from the Accounts Receivable Management System (if applicable) and the manually-maintained database/record /inventory.			
None	1.5. Request for Certificate of No Pending Criminal Information filed at any competent court from Legal Division.  <i>(Note: with dependency on the release of reply from Legal Division)</i>		4 hours	Chief, RACES/ Collection Section Chief
None	1.6. Transmit the application, together with the results of verification, whether with or without delinquent accounts, to the Receiving Officer.		5 minutes	Chief, RACES/ Collection Section Chief
None	1.7. Encode in the database and prepare the DVC indicating the details of the tax liabilities, if any.		15 minutes	Receiving Revenue Officer
None	1.8. Forward the prepared DVC to the Section Chief for review.		5 minutes	Receiving Revenue Officer
None	1.9. Review the prepared DVC and affix initial thereon.		10 minutes	Chief, RACES/ Collection Section Chief



None	1.10. Forward the DVC to the Head of Office for approval/signature.		5 minutes	Chief, RACES/ Collection Section Chief
None	1.11. Approve/sign the DVC		10 minutes	Division Chief/ RDO
None	1.12. Forward the approved DVC to the Releasing Officer		5 minutes	Division Chief/ RDO
None	1.13. Affix the documentary stamp tax and imprint seal, if any.		10 minutes	Receiving Revenue Officer
2. Receive the DVC	2. Release to the taxpayer/applicant or his authorized representative		10 minutes	Releasing Officer
<b>TOTAL :</b>		<b>P130</b>	<b>10 hours and 3 minutes</b>	

**NOTES:**

- 1. The length of time to be spent on the verification of taxpayer's registration details and the absence of delinquent accounts may vary depending on the system's availability/accessibility.*
- 2. The total processing time indicated above is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. The same may be extended depending on the volume of the received applications for the day.*
- 3. The processing of applications for DVCs are being done on a per batch basis, where in processing of applications received in the morning commences in the afternoon, while applications received in the afternoon are processed in the morning of the next working day.*





## 22. Processing and Issuance of Approved ONETT Computation Sheet (OCS) of Tax Due On Sale of Real Property/Shares of Stocks

OCS shall be prepared/accomplished in duplicate by the ONETT Officers of the Revenue District Office (RDO) having jurisdiction over the place where the property being transferred is located, in case of real property, or the RDO where the taxpayer is registered, in case of shares of stock, upon receipt of complete documentary requirements and to be approved by the Head, ONETT Team.

<b>Office or Division:</b>	Revenue District Office (RDO)
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2C - Government to Citizen
<b>Who may avail:</b>	Taxpayers transferring ownership of real / personal properties arising from sale
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<b>For Real Properties</b>	
<b>Mandatory Requirements:</b>	
<ul style="list-style-type: none"> <li>TIN of Seller/s and Buyer/s ;(One (1) original copy for presentation only)</li> <li>Notarized Deed of Absolute Sale/ Deed of Transfer but only photocopied documents shall be retained by BIR; (One (1) original copy and two (2) photocopies)</li> <li>Certified True Copy/ies of the Tax Declaration at the time or nearest to the date of the transaction issued by the Local Assessor's Office for land and improvement; (One (1) original copy and two (2) photocopies)</li> <li>Certified True Copy/ies of Original/ Transfer/ Condominium Certificate/s of Title (OCT/TCT/CCT); (One (1) original copy and two (2) photocopies)</li> <li>Duly notarized Special Power of Attorney (SPA) from the transacting party/ies if the person signing is not one of the parties to the Deed of Transfer; (One (1) original copy and two (2) photocopies)</li> <li>Sworn Declaration of No Improvement by at least one (1) of the transferees or Certificate of No Improvement issued by the Assessor's Office, if applicable; (One (1) original copy and two (2) photocopies)</li> <li>Official Receipt/Deposit Slip and duly validated return as proofs of payment of taxes; (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Bureau of Internal Revenue</p> <p>Transferor/Transferee</p> <p>Provincial, City or Municipal Assessor</p> <p>Registry of Deeds</p> <p>Transferor/Transferee</p> <p>Provincial, City or Municipal Assessor</p> <p>Transferor/Transferee</p>



<ul style="list-style-type: none"> <li>• Secretary's Certificate or Board Resolution, approving the sale/transfer of the real property and indicating the name and position of the authorized signatory to the Deed of Sale/Assignment, if the seller/transferor is a corporation. (One (1) original copy and two (2) photocopies)</li> </ul>	Transferor/Transferee
<p><b>Other Additional Requirements, if applicable:</b></p> <ul style="list-style-type: none"> <li>• Special Power of Attorney (SPA), if the person transacting/processing the transfer is not a party to the transaction; (One (1) original copy and two (2) photocopies)</li> <li>• Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad); (One (1) original copy and two (2) photocopies)</li> <li>• Location Plan/Vicinity map if zonal value cannot be readily determined from the documents submitted; (One (1) original copy and two (2) photocopies)</li> <li>• Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)</li> <li>• Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Transferor/Transferee</p> <p>Philippine Consulate</p> <p>Provincial, City or Municipal Assessor</p> <p>Transferor/Transferee/BIR</p> <p>Transferor/Transferee</p>
<p><b>For Antedated Sales</b></p> <ul style="list-style-type: none"> <li>• Certified True Copy of Deed of Sale / Assignment / Exchange issued by the Clerk of Court of City/ Municipality or Regional Trial Court (RTC) or the Office of the Executive Judge of the City/Municipality where the Notary Public is registered or certification of notarization from the National Archives Office. (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Clerk of Court of City/Municipality or Regional Trial Court (RTC) or the Office of the Executive Judge of the City/Municipality where the Notary Public is registered/ National Archives Office</p>
<p><b>For Shares of Stock</b></p> <p><b>Mandatory Requirements:</b></p> <ul style="list-style-type: none"> <li>• TIN of Seller/s and Buyer/s; One (1) original copy for presentation only)</li> <li>• Notarized Deed of Absolute Sale/Document of Transfer but only photocopied documents</li> </ul>	<p>Bureau of Internal Revenue</p> <p>Transferor/Transferee</p>



<p>shall be retained by BIR; (One (1) original copy and two (2) photocopies)</p> <ul style="list-style-type: none"> <li>• Photocopy of stock certificate; (One (1) original copy and two (2) photocopies)</li> <li>• Proof of acquisition cost (i.e. Deed of Sale; FMV at the time of acquisition); (One (1) original copy and two (2) photocopies)</li> <li>• Official Receipt/Deposit Slip and duly validated return as proof of payment; (One (1) original copy and two (2) photocopies)</li> <li>• Duly Notarized Special Power of Attorney (SPA) for the transacting party if the latter is not one of the parties to the Deed of Transfer; (One (1) original copy and two (2) photocopies)</li> <li>• Secretary's Certificate or Board Resolution, approving the sale/transfer of the shares of stocks and indicating the name and position of the authorized signatory to the Deed of Sale/Assignment, if the seller/transferor is a corporation. (One (1) original copy and two (2) photocopies)</li> </ul> <p><b>Other Additional Requirements, if applicable:</b></p> <ul style="list-style-type: none"> <li>• For claiming expenses of sale - Proof of claimed deductions such as official receipt and/or invoices; (One (1) original copy and two (2) photocopies)</li> <li>• For shares of stocks not listed/not traded - Latest Audited Financial Statement of the issuing corporation with computation of the book value per share; (One (1) original copy and two (2) photocopies)</li> <li>• For shares of stocks listed/traded - Price index from the PSE/latest FMV published in the newspaper at the time of transaction; (One (1) original copy and two (2) photocopies)</li> <li>• For club shares - Price published in newspapers on the transaction date or nearest to the transaction date; (One (1) original copy and two (2) photocopies)</li> <li>• Special Power of Attorney (SPA), if the person transacting/processing the transfer is not a party to the transaction; (One (1) original copy and two (2) photocopies)</li> <li>• Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Transferor/Transferee</p> <p>Transferor/Transferee</p> <p>Transferor/Transferee</p> <p>Transferor/Transferee</p> <p>Transferor/Transferee</p> <p>Transferor/Transferee</p> <p>Transferor/Transferee</p> <p>Issuing Corporation</p> <p>Transferor/Transferee/PSE</p> <p>Transferor/Transferee</p> <p>Transferor/Transferee</p> <p>Bureau of Internal Revenue</p>
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<ul style="list-style-type: none"> <li>Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)</li> </ul>			Transferor/Transferee	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete documentary requirements with duly accomplished BIR Form 1904 to the Revenue Officer (RO) of the Assessment Section assigned for the day	1. Receive and check completeness of documents from Taxpayer (TP)	None	10 minutes	ONETT Team Member of the concerned RDO
None	1.1 Verify TIN of TP  a. If no TIN, refer to CSS for registration	None	5 minutes	ONETT Team Member of the concerned RDO
None	1.2 Accomplish Checklist of Documentary Requirements (CDR) (if incomplete, inform TP of lacking documents)	None	30 minutes	ONETT Team Member of the concerned RDO
2.Receive approved CDR from the RO - Officer-of-the-Day (OD)	2. Release copy of CDR indicating the requirements that have been complied with by the TP	None	10 minutes	ONETT Team Member of the concerned RDO
None	2.1 If necessary, conduct ocular inspection per approval	None	1 day per property	ONETT Team Member of the concerned RDO



	of the Head, ONETT Team			
None	2.2 Determine the value of the property, whichever is higher from the following: a. zonal value b. fair market value of the Provincial/City Assessor; c. selling price For basis of computing the tax due	None	10 minutes	<i>ONETT Team Member of the concerned RDO</i>
None	2.3 Evaluate and compute the Tax Due using the ONETT Computation Sheet (OCS)	None	2 days	<i>ONETT Team Member of the concerned RDO</i>
None	2.4 Stamp "TIN VERIFIED" on the OCS if TIN was verified to be duly registered in REG System	None	5 minutes	<i>ONETT Team Member of the concerned RDO</i>
None	2.5 Forward the complete documents together with CDR to the Head, ONETT Team for review	None	1 hour per docket	<i>ONETT Team Member/ Head, ONETT Team of the concerned RDO</i>
None	2.6 Review/ sign/ approve the CDR and OCS; Return to ONETT Team Member	None	2 days per CDR and OCS	<i>Head, ONETT Team/ ONETT Team Member of the concerned RDO</i>
3.Receive approved OCS from the RO-OD and pay the computed tax due to	3. Release duplicate copy of approved OCS to the TP	None	15 minutes	<i>ONETT Team Member of the concerned RDO</i>



any Authorized Agent Bank (AAB) of the RDO having jurisdiction over the place where the property being transferred is located or authorized Revenue Collection Officer (RCO) of the concerned RDO				
<b>TOTAL :</b>		<b>None</b>	<b>5 days 2 hours 25 minutes</b>	

NOTES:

1. *The total processing time indicated above is computed on a per application basis.*
2. *The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.*



## 23. Processing and Issuance of Approved ONETT Computation Sheet (OCS) of Tax Due On Donation of Property/ies

OCS shall be prepared/accomplished in duplicate by the ONETT Officers of the Revenue District Office (RDO) having jurisdiction over the place of domicile of the donor at the time of donation, or if the donor has no legal residence in the Philippines, it shall be issued by RDO No. 39, South Quezon City, upon receipt of complete documentary requirements and to be approved by the Head, ONETT Team.

<b>Office or Division:</b>	Revenue District Office (RDO)	
<b>Classification:</b>	Complex	
<b>Type of Transaction:</b>	G2C - Government to Citizen	
<b>Who may avail:</b>	Taxpayers transferring ownership of real / personal properties arising from donation	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
<b>Mandatory Requirements:</b>		
<ul style="list-style-type: none"> <li>• Notarized Deed of Donation but only photocopied documents shall be retained by BIR; (One (1) original copy and two (2) photocopies)</li> </ul>		Donor
<ul style="list-style-type: none"> <li>• TIN of Donor and Donee/s; One (1) original copy for presentation only)</li> </ul>		Bureau of Internal Revenue
<ul style="list-style-type: none"> <li>• Proof of claimed tax credit, if applicable; (One (1) original copy and two (2) photocopies)</li> </ul>		Donor
<ul style="list-style-type: none"> <li>• Duly Notarized Special Power of Attorney (SPA) for the transacting party if the latter is not one of the parties to the Deed of Donation; (One (1) original copy and two (2) photocopies)</li> </ul>		Donor
<ul style="list-style-type: none"> <li>• Official Receipt/Deposit Slip and duly validated return as proof of payment; (One (1) original copy and two (2) photocopies)</li> </ul>		Donor
<ul style="list-style-type: none"> <li>• Copy of Tax Debit Memo used as payment, if applicable. (One (1) original copy and two (2) photocopies)</li> </ul>		Donor
<b>For Real Properties:</b>		
<ul style="list-style-type: none"> <li>• Certified True Copy/ies of the Original/Transfer/ Condominium Certificate/s of Title (front and back pages) of the donated property, if applicable; (One (1) original copy and two (2) photocopies)</li> </ul>		Registry of Deeds
<ul style="list-style-type: none"> <li>• Certified True Copy/ies of the Tax Declaration at the time or nearest to the date of the transaction</li> </ul>		Provincial, City or Municipal Assessor



<p>issued by the Local Assessor's Office for land and improvement, if applicable; (One (1) original copy and two (2) photocopies)</p> <ul style="list-style-type: none"> <li>• Sworn Declaration of No Improvement by at least one (1) of the transferees or Certificate of No Improvement issued by the Assessor's Office, if applicable. (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Provincial, City or Municipal Assessor</p>
<p><b>For Personal Properties:</b></p> <ul style="list-style-type: none"> <li>• Proof of valuation of shares of stock at the time of donation, if applicable: (One (1) original copy and two (2) photocopies) <ul style="list-style-type: none"> <li>a. For shares of stocks not listed/not traded - Latest Audited Financial Statement of the issuing corporation with computation of the book value per share;</li> <li>b. For shares of stocks listed/traded - Price index from the PSE/latest FMV published in the newspaper at the time of transaction;</li> <li>c. For club shares - Price published in newspapers on the transaction date or nearest to the transaction date.</li> </ul> </li> <li>• Photocopy of stock certificate; (One (1) original copy and two (2) photocopies)</li> <li>• Proof of valuation of other types of personal properties, if applicable; (One (1) original copy and two (2) photocopies)</li> <li>• Proof of claimed deductions, if applicable; (One (1) original copy and two (2) photocopies)</li> <li>• Certificate of deposit/ investment/ indebtedness/ stocks for donated cash or securities; (One (1) original copy and two (2) photocopies)</li> <li>• Certificate of registration of motor vehicle, if any. (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Issuing Corporation</p> <p>Donor/PSE</p> <p>Donor</p> <p>Donor</p> <p>Donor</p> <p>Donor</p> <p>Donor/Bank</p> <p>Donor/LTO</p> <p>Donor</p>
<p><b>Other Additional Requirements, if applicable:</b></p> <ul style="list-style-type: none"> <li>• Special Power of Attorney (SPA), if the person transacting/processing the transfer is not a party to the transaction; (One (1) original copy and two (2) photocopies)</li> <li>• Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad); (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Philippine Consulate</p> <p>Provincial, City or Municipal Assessor</p>





<ul style="list-style-type: none"> <li>• Location Plan/Vicinity map if zonal value cannot be readily determined from the documents submitted; (One (1) original copy and two (2) photocopies)</li> <li>• Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)</li> <li>• Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)</li> </ul>		Bureau of Internal Revenue		
		Donor		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete documentary requirements with duly accomplished BIR Form 1904 to the Revenue Officer (RO) of the Assessment Section assigned for the day	1. Receive and check completeness of documents from Taxpayer (TP)	None	10 minutes	<i>ONETT Team</i> Member of the concerned RDO
None	1.1 Verify TIN of TP  a. If no TIN, refer to CSS for registration	None	5 minutes	<i>ONETT Team</i> Member of the concerned RDO
None	1.2 Accomplish Checklist of Documentary Requirements (CDR) (if incomplete, inform TP of lacking documents)	None	30 minutes	<i>ONETT Team</i> Member of the concerned RDO
2.Receive approved CDR from the RO -	2. Release copy of CDR indicating the requirements that have	None	10 minutes	<i>ONETT Team</i> Member of the concerned RDO



Officer-of-the-Day (OD)	been complied with by the TP			
None	2.1 If necessary, conduct ocular inspection per approval of the Head, ONETT Team	None	1 day per property	<i>ONETT Team</i> Member of the concerned RDO
None	2.2 Determine the value of the property at of the time of donation whichever is higher from the following: a. zonal value b. fair market value of the Provincial/City Assessor. For basis of computing the tax due.	None	10 minutes	<i>ONETT Team</i> Member of the concerned RDO
None	2.3 Evaluate and compute the Tax Due using the ONETT Computation Sheet (OCS)	None	2 days	<i>ONETT Team</i> Member of the concerned RDO
None	2.4 Stamp "TIN VERIFIED" on the OCS if TIN was verified to be duly registered in REG System	None	5 minutes	<i>ONETT Team</i> Member of the concerned RDO
None	2.5 Forward the complete documents together with CDR to the Head, ONETT Team for review	None	1 hour per docket	<i>ONETT Team</i> Member/Head, ONETT Team of the concerned RDO
None	2.6 Review/sign/ approve the CDR and OCS; Return to ONETT Team Member	None	2 days per CDR and OCS	<i>Head, ONETT Team/ ONETT Team</i> Member of the concerned RDO



3.Receive approved OCS from the RO-OD and pay the computed tax due to any Authorized Agent Bank (AAB) of the RDO having jurisdiction over the place of domicile of the donor at the time of donation or authorized Revenue Collection Officer (RCO) of the concerned RDO	3. Release duplicate copy of approved OCS to the TP	None	15 minutes	ONETT Team Member of the concerned RDO
<b>TOTAL :</b>		<b>None</b>	<b>5 days 2 hours 25 minutes</b>	

**NOTES:**

- 1. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.*
- 2. The total processing time indicated above is computed on a per application basis.*



## 24. Processing and Issuance of Approved ONETT Computation Sheet of Tax Due On Estate with No Other Tax Liabilities

ONETT Computation Sheet/s shall be prepared/accomplished in duplicate by the ONETT Officers of the Revenue District Office (RDO) having jurisdiction over the place of domicile of the decedent at the time of his death, or if the decedent has no legal residence in the Philippines, it shall be issued by the Revenue District Office No. 39, South Quezon City, upon receipt of complete documentary requirements and to be approved by the Head, ONETT Team.

<b>Office or Division:</b>	Revenue District Office (RDO)
<b>Classification:</b>	Highly Technical
<b>Type of Transaction:</b>	G2C - Government to Citizen
<b>Who may avail:</b>	Taxpayers transferring ownership of real / personal properties arising from estate
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<b>Mandatory Requirements:</b>	
<ul style="list-style-type: none"> <li>• Certified true copy of the Death Certificate; (One (1) original copy and two (2) photocopies)</li> <li>• TIN of decedent and heir/s; One (1) original copy for presentation only)</li> <li>• Any of the following: (One (1) original copy and two (2) photocopies) <ul style="list-style-type: none"> <li>a) Affidavit of Self Adjudication;</li> <li>b) Deed of Extra-Judicial Settlement of the Estate, if the estate has been settled extra judicially;</li> <li>c) Court order if settled judicially;</li> <li>d) Sworn Declaration of all properties of the Estate;</li> </ul> </li> <li>• A certified copy of the schedule of partition and the order of the court approving the same within thirty (30) days after the promulgation of such order, in case of judicial settlement. (One (1) original copy and two (2) photocopies)</li> <li>• Proof of Claimed Tax Credit, if applicable; (One (1) original copy and two (2) photocopies)</li> <li>• CPA Statement on the itemized assets of the decedent, itemized deductions from gross estate and the amount due if the gross value of the estate exceeds five million pesos (P5,000,000) for decedent's death on or after</li> </ul>	<p>Executor/Administrator/Heirs/PSA</p> <p>Executor/Administrator/Heirs</p> <p>Executor/Administrator/Heirs Executor/Administrator/Heirs</p> <p>Regional Trial Court Executor/Administrator/Heirs/</p> <p>Regional Trial Court</p> <p>Executor/Administrator/Heirs</p> <p>Executor/Administrator/Heirs/CPA</p>



<p>January 1, 2018 or two million pesos (P2,000,000) for decedent's death from January 1, 1998 to December 31, 2017. (One (1) original copy and two (2) photocopies)</p> <ul style="list-style-type: none"> <li>• Certification of the Barangay Captain for the claimed Family Home (If the family home is conjugal property and does not exceed Php10 Million, the allowable deduction is one-half (1/2) of the amount only); (One (1) original copy and two (2) photocopies)</li> <li>• Duly notarized Promissory Note for "Claims Against the Estate" arising from Contract of Loan; (One (1) original copy and two (2) photocopies)</li> <li>• Accounting of the proceeds of loan contracted within three (3) years prior to death of the decedent; (One (1) original copy and two (2) photocopies)</li> <li>• Proof of the claimed "Property Previously Taxed"; (One (1) original copy and two (2) photocopies)</li> <li>• Proof of the claimed "Transfer for Public Use"; (One (1) original copy and two (2) photocopies)</li> <li>• Copy of Tax Debit Memo used as payment, if applicable. (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Executor/Administrator/Heirs/ Barangay</p> <p>Executor/Administrator/Heirs</p> <p>Executor/Administrator/Heirs/CPA</p> <p>Executor/Administrator/Heirs</p> <p>Executor/Administrator/Heirs</p> <p>Executor/Administrator/Heirs</p>
<p><b>For Real Properties:</b></p> <ul style="list-style-type: none"> <li>• Certified true copy/ies of the Transfer/Original/ Condominium Certificate/s of Title of real property/ies (front and back pages), if applicable; (One (1) original copy and two (2) photocopies)</li> <li>• Certified true copy of the Tax Declaration of real properties at the time of death, if applicable; (One (1) original copy and two (2) photocopies)</li> <li>• Certificate of No Improvement issued by the Assessor's Office where declared properties have no improvement. (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Registry of Deeds</p> <p>Provincial, City or Municipal Assessor</p> <p>Provincial, City or Municipal Assessor</p>
<p><b>For Personal Properties:</b></p> <ul style="list-style-type: none"> <li>• Certificate of Deposit/ Investment/ Indebtedness owned by the decedent and the surviving spouse,</li> </ul>	<p>Executor/Administrator/Heirs/Bank</p>



<p>if applicable; (One (1) original copy and two (2) photocopies)</p> <ul style="list-style-type: none"> <li>• Photocopy of Certificate of Registration of vehicles and other proofs showing the correct value of the same, if applicable; (One (1) original copy and two (2) photocopies)</li> <li>• Proof of valuation of shares of stock at the time of death, if applicable: (One (1) original copy and two (2) photocopies) <ul style="list-style-type: none"> <li>a. For shares of stocks not listed/not traded - Latest Audited Financial Statement of the issuing corporation with computation of the book value per share;</li> <li>b. For shares of stocks listed/traded - Price index from the PSE/latest FMV published in the newspaper at the time of transaction;</li> <li>c. For club shares - Price published in newspapers on the transaction date or nearest to the transaction date.</li> </ul> </li> <li>• Photocopy of certificate of stocks, if applicable; (One (1) original copy and two (2) photocopies)</li> <li>• Proof of valuation of other types of personal property, if applicable. (One (1) original copy and two (2) photocopies)</li> </ul> <p><b>Other Additional Requirements, if applicable:</b></p> <ul style="list-style-type: none"> <li>• Special Power of Attorney (SPA), if the person transacting/processing the transfer is not a party to the transaction and/or Sworn Statement if one of the heirs is designated as executor/administrator; (One (1) original copy and two (2) photocopies)</li> <li>• Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad); (One (1) original copy and two (2) photocopies)</li> <li>• Location Plan/Vicinity map if zonal value cannot be readily determined from the documents submitted; (One (1) original copy and two (2) photocopies)</li> <li>• Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Executor/Administrator/Heirs/LTO</p> <p>Issuing Corporation</p> <p>Executor/Administrator/Heirs/PSE</p> <p>Executor/Administrator/Heirs</p> <p>Executor/Administrator/Heirs</p> <p>Executor/Administrator/Heirs</p> <p>Executor/Administrator/Heirs</p> <p>Philippine Consulate</p> <p>Provincial, City or Municipal Assessor</p> <p>Bureau of Internal Revenue</p>
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<ul style="list-style-type: none"> <li>• BIR-approved request for installment payment of Estate tax due; (One (1) original copy and two (2) photocopies)</li> <li>• BIR-approved request for partial disposition of Estate; (One (1) original copy and two (2) photocopies)</li> <li>• Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)</li> </ul>		Bureau of Internal Revenue		
		Bureau of Internal Revenue		
		Executor/Administrator/Heirs		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete documentary requirements with duly accomplished BIR Form 1904 to the Revenue Officer (RO) of the Assessment Section assigned for the day	1. Receive and check completeness of documents from Taxpayer (TP)	None	10 minutes	ONETT Team Member of the concerned RDO
None	1.1 Verify TIN of TP  a. If no TIN, refer to CSS for registration	None	5 minutes	ONETT Team Member of the concerned RDO
None	1.2 Accomplish Checklist of Documentary Requirements (CDR) (if incomplete, inform TP of lacking documents)	None	30 minutes	ONETT Team Member of the concerned RDO
2.Receive approved CDR from the RO - Officer-of-the-Day (OD)	2. Release copy of CDR indicating the requirements that have been complied with by the TP	None	10 minutes	ONETT Team Member of the concerned RDO



None	2.1 If necessary, conduct ocular inspection per approval of the Head, ONETT Team	None	1 day per property	ONETT Team Member of the concerned RDO
None	2.2 Determine the value of the property at of the time of decedent's death, whichever is higher from the following: a. zonal value b. fair market value of the Provincial/City Assessor. For basis of computing the tax due	None	10 minutes	ONETT Team Member of the concerned RDO
None	2.3 Evaluate and compute the Tax Due using the ONETT Computation Sheet (OCS) NOTE: Computation of Tax Due may vary depending on the number of decedents and number of properties included in the transaction	None	15 days	ONETT Team Member of the concerned RDO
None	2.4 Stamp "TIN VERIFIED" on the OCS if TIN was verified to be duly registered in REG System	None	5 minutes	ONETT Team Member of the concerned RDO





None	2.5 Forward the complete documents together with CDR to the Head, ONETT Team for review	None	1 hour per docket	ONETT Team Member/ Head, ONETT Team of the concerned RDO
None	2.6 Review/sign/ approve the CDR and OCS; Return to ONETT Team Member of the concerned RDO	None	2 days per CDR and OCS	Head, ONETT Team/ ONETT Team Member of the concerned RDO
3. Receive approved OCS from the RO-OD and pay the computed tax due to any Authorized Agent Bank (AAB) of the RDO having jurisdiction over the place of domicile of the decedent at the time of his death or authorized Revenue Collection Officer (RCO) of the concerned RDO	3. Release duplicate copy of approved OCS to the TP	None	15 minutes	ONETT Team Member of the concerned RDO
<b>TOTAL :</b>		<b>None</b>	<b>18 days 2 hours 25 minutes</b>	

**NOTES:**

1. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.
2. The total processing time indicated above is computed on a per application basis.



**25. Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR) for Sale of Real Property/Shares of Stock (Where Tax Paid is Based on the Approved ONETT Computation Sheet)**

eCAR shall be issued by the Revenue District Office (RDO) having jurisdiction over the place where the property being transferred is located, in case of real property, or the RDO where the taxpayer is registered, in case of shares of stock, upon receipt of complete documentary requirements and to be signed by the Revenue District Officer (RDO)/ Assistant Revenue District Officer (ARDO)/ Chief, Assessment Section (CAS).

<b>Office or Division:</b>	Revenue District Office (RDO)	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2C - Government to Citizen	
<b>Who may avail:</b>	Taxpayers transferring ownership of real / personal properties arising from sale	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
<b>Mandatory Requirements for Simple Transactions:</b>		
<ul style="list-style-type: none"> <li>• Tax Returns filed with proof of payment [Revenue Official Receipt or Duly Validated Bank Deposit Slip with Certification from the Authorized Agent Bank (AAB) which received the tax payment] or Certificate of Tax Exemption; (One (1) original copy and two (2) photocopies)</li> <li>• ONETT Computation Sheet of Tax Due duly approved by the authorized Revenue Officer; (One (1) original copy and two (2) photocopies)</li> <li>• Any of the following applicable document if the person presenting is not among the parties to the transaction: (One (1) original copy and two (2) photocopies)               <ul style="list-style-type: none"> <li>a. Notarized Special Power of Attorney;</li> <li>b. Secretary's Certificate or Board Resolution;</li> <li>c. Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad).</li> </ul> </li> </ul>		<p>Taxpayer (RCO/AAB)</p> <p>Concerned RDO</p> <p>Transferor/Transferee Transferor/Transferee</p> <p>Philippine Consulate</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the above stated mandatory requirements to the Revenue Officer (RO) of the Assessment Section assigned for the day	1. Receive and check completeness of documents from Taxpayer (TP)	None	10 minutes	<i>ONETT Team</i> Member of the concerned RDO
None	1.1 Validate the submitted Approved ONETT Computation Sheet (OCS) from the Office file. Check if paid within the date indicated in the OCS. If the payment is correct, endorse to Collection Section	None	20 minutes	<i>ONETT Team</i> Member of the concerned RDO
None	1.2 Verify ROR paid thru RCO or validate the certificate issued by the AAB.	None	2 working days – ROR/ 1 hour – AAB Certification	<i>Chief,</i> Collection Section of the concerned RDO
None	1.3 If the amount paid by taxpayer (TP) is same with the amount indicated in the OCS, affix signature in the OCS with “Payment Verified”.	None	5 minutes	<i>Chief,</i> Collection Section of the concerned RDO
2. Pay Certification fee and loose Documentary	2.1 Require TP to pay Certification fee (CF) and loose Documentary	P100.00/ eCAR - (Certification fee)	30 minutes	<i>ONETT Team</i> Member of the concerned RDO



Stamp at the Collection Section and submit proof of payment to the RO -Officer-of-the-Day (OD)	Stamp (DST) at the Collection Section	P30.00/ eCAR - (DST)		
None	2.2 Record in the ONETT Logbook	None	15 minutes	<i>ONETT Team Member of the concerned RDO</i>
3. Receive Claim Slip from RO-OD	3.1 Receive proof of payment of CF and DST, then Issue Claim Slip (CS) to TP indicating therein the date of release of eCAR	None	30 minutes	<i>ONETT Team Member of the concerned RDO</i>
None	3.2 Encode the necessary details in the eCAR System	None	2 hours per eCAR	<i>ONETT Support Staff of the concerned RDO</i>
None	3.3 Generate/Print the eCAR	None	30 minutes per eCAR	<i>ONETT Support Staff of the concerned RDO</i>
None	3.4 Review eCAR	None	1 hour per eCAR	<i>Revenue District Officer/Assistant Revenue District Officer/Chief, Assessment Section of the concerned RDO</i>
None	3.5 Sign/Approve eCAR	None	1 hour per eCAR	<i>Revenue District Officer/Assistant Revenue District Officer/Chief, Assessment Section of the concerned RDO</i>



4. Claim eCAR from RO-OD	4. Release eCAR to TP upon presentation of CS	None	30 minutes	ONETT Team Member of the concerned RDO
<b>TOTAL :</b>		<b>PHP 100.00/ eCAR - (Certificatio n fee) PHP 30.00/ eCAR - (DST)</b>	<b>2 days 6 hours 50 minutes</b>	

NOTES:

1. *The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.*
2. *The total processing time indicated above is computed on a per application basis.*



## 26. Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR) for Sale of Real Property/Shares of Stock (Where Applicant Computed its Own Tax Due)

eCAR shall be issued by the Revenue District Office (RDO) having jurisdiction over the place where the property being transferred is located, in case of real property, or the RDO where the taxpayer is registered, in case of shares of stock, upon receipt of complete documentary requirements and to be signed by the Revenue District Officer (RDO)/ Assistant Revenue District Officer (ARDO)/ Chief, Assessment Section (CAS).

<b>Office or Division:</b>	Revenue District Office (RDO)
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2C - Government to Citizen
<b>Who may avail:</b>	Taxpayers transferring ownership of real / personal properties arising from sale
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<b>For Real Properties</b>	
<b>Mandatory Requirements:</b>	
<ul style="list-style-type: none"> <li>TIN of Seller/s and Buyer/s; One (1) original copy for presentation only)</li> <li>Notarized Deed of Absolute Sale/ Deed of Transfer but only photocopied documents shall be retained by BIR; (One (1) original copy and two (2) photocopies)</li> <li>Certified True Copy/ies of the Tax Declaration at the time or nearest to the date of the transaction issued by the Local Assessor's Office for land and improvement; (One (1) original copy and two (2) photocopies)</li> <li>Certified True Copy/ies of Original/ Transfer/Condominium Certificate/s of Title (OCT/TCT/CCT); (One (1) original copy and two (2) photocopies)</li> <li>Duly notarized Special Power of Attorney (SPA) from the transacting party/ies if the person signing is not one of the parties to the Deed of Transfer; (One (1) original copy and two (2) photocopies)</li> <li>Sworn Declaration of No Improvement by at least one (1) of the transferees or Certificate of No Improvement issued by</li> </ul>	<ul style="list-style-type: none"> <li>Bureau of Internal Revenue</li> <li>Transferor/Transferee</li> <li>Provincial, City or Municipal Assessor</li> <li>Registry of Deeds</li> <li>Transferor/Transferee</li> <li>Provincial, City or Municipal Assessor</li> </ul>



<p>the Assessor's Office, if applicable; (One (1) original copy and two (2) photocopies)</p> <ul style="list-style-type: none"> <li>• Official Receipt/Deposit Slip and duly validated return as proofs of payment of taxes; (One (1) original copy and two (2) photocopies)</li> <li>• Secretary's Certificate or Board Resolution, approving the sale/transfer of the real property and indicating the name and position of the authorized signatory to the Deed of Sale/Assignment, if the seller/transferor is a corporation. (One (1) original copy and two (2) photocopies)</li> </ul> <p><b>Other Additional Requirements, if applicable:</b></p> <ul style="list-style-type: none"> <li>• Special Power of Attorney (SPA), if the person transacting/processing the transfer is not a party to the transaction; (One (1) original copy and two (2) photocopies)</li> <li>• Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad); (One (1) original copy and two (2) photocopies)</li> <li>• Location Plan/Vicinity map if zonal value cannot be readily determined from the documents submitted; (One (1) original copy and two (2) photocopies)</li> <li>• Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)</li> <li>• Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)</li> </ul> <p><b>For Antedated Sales</b></p> <ul style="list-style-type: none"> <li>• Certified True Copy of Deed of Sale / Assignment / Exchange issued by the Clerk of Court of City/Municipality or Regional Trial Court (RTC) or the Office of the Executive Judge of the City/Municipality where the Notary Public is registered or certification of notarization from the National Archives Office. (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Transferor/Transferee</p> <p>Transferor/Transferee</p> <p>Transferor/Transferee</p> <p>Philippine Consulate</p> <p>Provincial, City or Municipal Assessor</p> <p>Transferor/Transferee/BIR</p> <p>Transferor/Transferee</p> <p>Clerk of Court of City/Municipality or Regional Trial Court (RTC) or the Office of the Executive Judge of the City/Municipality where the Notary Public is registered/ National Archives Office</p>
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<b>For Shares of Stock</b>	
<b>Mandatory Requirements:</b>	
<ul style="list-style-type: none"> <li>• TIN of Seller/s and Buyer/s. One (1) original copy for presentation only)</li> </ul>	Bureau of Internal Revenue
<ul style="list-style-type: none"> <li>• Notarized Deed of Absolute Sale/Document of Transfer but only photocopied documents shall be retained by BIR; (One (1) original copy and two (2) photocopies)</li> </ul>	Transferor/Transferee
<ul style="list-style-type: none"> <li>• Photocopy of stock certificate; (One (1) original copy and two (2) photocopies)</li> </ul>	Transferor/Transferee
<ul style="list-style-type: none"> <li>• Proof of acquisition cost (i.e. Deed of Sale; FMV at the time of acquisition). (One (1) original copy and two (2) photocopies)</li> </ul>	Transferor/Transferee
<ul style="list-style-type: none"> <li>• Official Receipt/Deposit Slip and duly validated return as proof of payment; (One (1) original copy and two (2) photocopies)</li> </ul>	Transferor/Transferee
<ul style="list-style-type: none"> <li>• Duly Notarized Special Power of Attorney (SPA) for the transacting party if the latter is not one of the parties to the Deed of Transfer; (One (1) original copy and two (2) photocopies)</li> </ul>	Transferor/Transferee
<ul style="list-style-type: none"> <li>• Secretary's Certificate or Board Resolution, approving the sale/transfer of the shares of stocks and indicating the name and position of the authorized signatory to the Deed of Sale/ Assignment, if the seller/transferor is a corporation. (One (1) original copy and two (2) photocopies)</li> </ul>	Transferor/Transferee
<b>Other Additional Requirements, if applicable:</b>	
<ul style="list-style-type: none"> <li>• For claiming expenses of sale - Proof of claimed deductions such as official receipt and/or invoices; (One (1) original copy and two (2) photocopies)</li> </ul>	Transferor/Transferee
<ul style="list-style-type: none"> <li>• For shares of stocks not listed/not traded - Latest Audited Financial Statement of the issuing corporation with computation of the</li> </ul>	Issuing Corporation





<p>book value per share; (One (1) original copy and two (2) photocopies)</p> <ul style="list-style-type: none"> <li>• For shares of stocks listed/traded - Price index from the PSE/latest FMV published in the newspaper at the time of transaction; (One (1) original copy and two (2) photocopies)</li> <li>• For club shares - Price published in newspapers on the transaction date or nearest to the transaction date; (One (1) original copy and two (2) photocopies)</li> <li>• Special Power of Attorney (SPA), if the person transacting/processing the transfer is not a party to the transaction; (One (1) original copy and two (2) photocopies)</li> <li>• Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)</li> <li>• Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Transferor/Transferee/PSE</p> <p>Transferor/Transferee</p> <p>Transferor/Transferee</p> <p>Bureau of Internal Revenue</p> <p>Transferor/Transferee</p>
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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the above stated documentary requirements to the Revenue Officer (RO) of the Assessment Section assigned for the day	1. Receive and check completeness of documents from Taxpayer (TP)	None	10 minutes	<i>ONETT Team</i> Member of the concerned RDO
None	1.1 Verify TIN of Taxpayer (TP)  a. If the TIN indicated in the Tax Return differs from the ITS-	None	10 minutes	<i>ONETT Team</i> Member of the concerned RDO



	<p>Registration database or the TIN does not belong to the involved parties, refer to CSS for resolution.</p> <p>b. If TIN is valid, proceed to next step after stamping "TIN VERIFIED" on the CDR</p>			
None	1.2. Accomplish Checklist of Documentary Requirements (CDR), based on the submitted documents	None	30 minutes	<i>ONETT Team Member of the concerned RDO</i>
Receive portion of the CDR from the RO - Officer-of-the-Day (OD) as proof of receipt of the submitted documents	<p>1.3 Release copy of CDR indicating the requirements that have been complied with by the TP.</p> <p>a. If incomplete, return the documents and inform TP of the lacking documents.</p>	None	10 minutes	<i>ONETT Team Member of the concerned RDO</i>
None	1.4 If necessary, conduct ocular inspection per approval of the Head, ONETT Team	None	1 day per property	<i>ONETT Team Member of the concerned RDO</i>
None	1.5 Evaluate and compute the Tax Due using the ONETT Computation Sheet (OCS)	None	1 day	<i>ONETT Team Member of the concerned RDO</i>
None	1.6 Compare the amount computed per	None	30 minutes	<i>ONETT Team Member of the concerned RDO</i>



	<p>OCS and tax paid by the taxpayer.</p> <p>a. If the same, require TP to pay Certification fee and loose Documentary Stamp at the Collection Section then proceed to step 3.1.</p> <p>b. If not, forward the complete documents, together with OCS and BIR Form 0605 to the Head, ONETT Team for review, then proceed to next step.</p>	<p>P100.00/ eCAR - (Certification fee)</p> <p>P30.00/ eCAR - (DST)</p>		
None	1.7 Review/ Sign/ Approve the OCS and BIR Form 0605 and return to ONETT Team Member	None	2 hours per docket	<i>ONETT Team Member/ Head, ONETT Team of the concerned RDO</i>
None	1.8 Release to the TP duplicate copy of approved OCS and the signed BIR Form 0605 for payment and retain the other documents submitted. Provide the same document locator number for both the OCS and the retained documents.	None	15 minutes	<i>ONETT Team Member of the concerned RDO</i>
2. Accomplish applicable tax returns File and pay tax due ( <i>time</i>	2. Require TP to pay the computed taxes at the nearest AAB or Authorized RCO of the RDO having	(P100.00 – Certification fee and	10 minutes	<i>ONETT Team Member of the concerned RDO</i>



<i>frame of payment will depend on the location of AAB)</i>	jurisdiction over the property and Certification fee and loose Documentary Stamp at the Collection Section	<i>P30.00/ DST per step 1.7 (a))</i>		
Submit proof of payment to RO-OD	2.1 Receive photocopy of proof of payments of taxes after verifying against TP's copy, together with the copy of the OCS.	None	15 minutes	<i>ONETT Team Member of the concerned RDO</i>
None	2.2 Record in the ONETT Logbook	None	15 minutes	<i>ONETT Team Member of the concerned RDO</i>
3. Receive Claim Slip from the RO-OD	3. Issue Claim Slip (CS) to TP indicating therein the date of release of eCAR	None	10 minutes	<i>ONETT Team Member of the concerned RDO</i>
None	3.1 Verify payment from Collection and Bank Reconciliation (CBR) & Batch Control Sheet (BCS) submitted by AABs or Certificate of Payment issued by the bank duly signed by its teller and countersigned by its authorized official or Revenue Official Receipt (ROR) Deposit Slip, stamped "received" by the AAB with details of payment provided by the RCO  NOTE: Payment information are uploaded to the system overnight if paid before cut-off,	None	3 working days - ITS-CBR/  2 working days - BCS	<i>Chief, Collection Section of the concerned RDO</i>



None	otherwise, on the following day. 3.2 Encode the necessary details in the eCAR System	None	2 hours per eCAR	ONETT Support Staff of the concerned RDO
None	3.3 Generate/Print the eCAR	None	30 minutes per eCAR	ONETT Support Staff of the concerned RDO
None	3.4 Review eCAR	None	1 hour per eCAR	Revenue District Officer/Assistant Revenue District Officer/Chief, Assessment Section of the concerned RDO
None	3.5 Sign/ Approve eCAR	None	1 hour per eCAR	Revenue District Officer/Assistant Revenue District Officer/Chief, Assessment Section of the concerned RDO
4. Claim eCAR from RO-OD	4. Release eCAR to TP upon presentation of Claim Slip (CS)	None	30 minutes	ONETT Team Member of the concerned RDO
<b>TOTAL :</b>		<b>PHP 100.00/ eCAR - (Certification fee) PHP 30.00/ eCAR - (DST)</b>	<b>6 days 1 hour 35 minutes</b>	

**NOTES:**

1. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.
2. The total processing time indicated above is computed on a per application basis.



**27. Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR) for Donation of Properties (Where Tax Paid is Based on the Approved ONETT Computation Sheet)**

eCAR shall be issued by the Revenue District Office (RDO) having jurisdiction over the place of domicile of the donor at the time of donation, or if the donor has no legal residence in the Philippines, it shall be issued by RDO No. 39, South Quezon City, upon receipt of complete documentary requirements and to be signed by the Revenue District Officer (RDO)/ Assistant Revenue District Officer (ARDO)/ Chief, Assessment Section (CAS).

<b>Office or Division:</b>	Revenue District Office (RDO)
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2C - Government to Citizen
<b>Who may avail:</b>	Taxpayers transferring ownership of real / personal properties arising from donation
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
<b>Mandatory Requirements for Simple Transactions:</b> <ul style="list-style-type: none"> <li>• Donor's Tax Returns filed with proof of payment [Revenue Official Receipt or Duly Validated Bank Deposit Slip with Certification from the Authorized Agent Bank (AAB) which received the tax payment] or Certificate of Tax Exemption; (One (1) original copy and two (2) photocopies)</li> <li>• ONETT Computation Sheet of Tax Due duly approved by the authorized Revenue Officer; (One (1) original copy and two (2) photocopies)</li> <li>• Any of the following applicable document if the person presenting is not among the parties to the transaction: (One (1) original copy and two (2) photocopies) <ul style="list-style-type: none"> <li>a. Notarized Special Power of Attorney;</li> <li>b. Secretary's Certificate or Board Resolution;</li> <li>c. Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad).</li> </ul> </li> </ul>	<p>Taxpayer RCO/AAB</p> <p>Concerned RDO</p> <p>Transferor/Transferee</p> <p>Transferor/Transferee</p> <p>Philippine Consulate</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the above stated mandatory requirements to the Revenue Officer (RO) of the Assessment Section assigned for the day	1. Receive and check completeness of documents from Taxpayer (TP)	None	10 minutes	<i>ONETT Team</i> Member of the concerned RDO
None	1.1 Validate the submitted Approved ONETT Computation Sheet (OCS) from the Office file. Check if paid within the date indicated in the OCS. If the payment is correct, endorse to Collection Section	None	20 minutes	<i>ONETT Team</i> Member of the concerned RDO
None	1.2 Verify ROR paid thru RCO or validate the certificate issued by the AAB.	None	2 working days – ROR/ 1 hour – AAB Certification	<i>Chief,</i> Collection Section of the concerned RDO
None	1.3 If the amount paid by taxpayer (TP) is same with the amount indicated in the OCS, affix signature in the OCS with “Payment Verified”.	None	5 minutes	<i>Chief,</i> Collection Section of the concerned RDO
2. Pay Certification fee and loose Documentary Stamp at the Collection Section and submit proof of	2. Require TP to pay Certification fee (CF) and loose Documentary Stamp (DST) at the Collection Section	P100.00/ eCAR - (Certification fee) P30.00/eCAR - (DST)	30 minutes	<i>ONETT Team</i> Member of the concerned RDO



payment to the RO - Officer-of- the-Day (OD)				
None	2.1 Record in the ONETT Logbook	None	15 minutes	<i>ONETT Team Member of the concerned RDO</i>
3. Receive Claim Slip from RO-OD	3. Receive proof of payment of CF and DST, then Issue Claim Slip (CS) to TP indicating therein the date of release of eCAR	None	30 minutes	<i>ONETT Team Member of the concerned RDO</i>
None	3.1 Encode the necessary details in the eCAR System	None	2 hours per eCAR	<i>ONETT Support Staff of the concerned RDO</i>
None	3.2 Generate/Print the eCAR	None	30 minutes per eCAR	<i>ONETT Support Staff of the concerned RDO</i>
None	3.3 Review eCAR	None	1 hour per eCAR	<i>Revenue District Officer/Assistant Revenue District Officer/Chief, Assessment Section of the concerned RDO</i>
None	3.4 Sign/Approve eCAR	None	1 hour per eCAR	<i>Revenue District Officer/Assistant Revenue District Officer/Chief, Assessment Section of the concerned RDO</i>





4. Claim eCAR from RO-OD	4. Release eCAR to TP upon presentation of CS	None	30 minutes	ONETT Team Member of the concerned RDO
<b>TOTAL :</b>		<b>PHP 100.00/ eCAR - (Certificati on fee) PHP 30.00/eCA R - (DST)</b>	<b>2 days 6 hours 50 minutes</b>	

**NOTES:**

1. *The total processing time indicated above is computed on a per application basis.*
2. *The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.*



## 28. Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR) for Donation of Properties (Where Applicant Computed its Own Tax Due)

eCAR shall be issued by the Revenue District Office (RDO) having jurisdiction over the place of domicile of the donor at the time of donation, or if the donor has no legal residence in the Philippines, it shall be issued by RDO No. 39, South Quezon City, upon receipt of complete documentary requirements and to be signed by the Revenue District Officer (RDO)/ Assistant Revenue District Officer (ARDO)/ Chief, Assessment Section (CAS).

<b>Office or Division:</b>	Revenue District Office (RDO)
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2C - Government to Citizen
<b>Who may avail:</b>	Taxpayers transferring ownership of real / personal properties arising from donation
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<b>Mandatory Requirements:</b>	
• Notarized Deed of Donation but only photocopied documents shall be retained by BIR; (One (1) original copy and two (2) photocopies)	Donor
• TIN of Donor and Donee/s; One (1) original copy for presentation only)	Bureau of Internal Revenue
• Proof of claimed tax credit, if applicable; (One (1) original copy and two (2) photocopies)	Donor
• Duly Notarized Special Power of Attorney (SPA) for the transacting party if the latter is not one of the parties to the Deed of Donation; (One (1) original copy and two (2) photocopies)	Donor
• Official Receipt/Deposit Slip and duly validated return as proof of payment; (One (1) original copy and two (2) photocopies)	Donor
• Copy of Tax Debit Memo used as payment, if applicable; (One (1) original copy and two (2) photocopies)	Donor
<b>For Real Properties:</b>	
• Certified True Copy/ies of the Original/ Transfer/ Condominium Certificate/s of Title (front and back pages) of the donated property, if applicable; (One (1) original copy and two (2) photocopies)	Registry of Deeds



<ul style="list-style-type: none"> <li>• Certified True Copy/ies of the Tax Declaration at the time or nearest to the date of the transaction issued by the Local Assessor's Office for land and improvement, if applicable; (One (1) original copy and two (2) photocopies)</li> <li>• Sworn Declaration of No Improvement by at least one (1) of the transferees or Certificate of No Improvement issued by the Assessor's Office, if applicable. (One (1) original copy and two (2) photocopies)</li> </ul>	Provincial, City or Municipal Assessor
<b>For Personal Properties:</b>	Provincial, City or Municipal Assessor
<ul style="list-style-type: none"> <li>• Proof of valuation of shares of stock at the time of donation, if applicable; (One (1) original copy and two (2) photocopies)</li> </ul>	
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>a. For shares of stocks not listed/not traded - Latest Audited Financial Statement of the issuing corporation with computation of the book value per share</li> </ul> </li> </ul>	Issuing Corporation
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>b. For shares of stocks listed/traded - Price index from the PSE/latest FMV published in the newspaper at the time of transaction</li> </ul> </li> </ul>	Donor/PSE
<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>c. For club shares - Price published in newspapers on the transaction date or nearest to the transaction date</li> </ul> </li> </ul>	Donor
<ul style="list-style-type: none"> <li>• Photocopy of stock certificate; (One (1) original copy and two (2) photocopies)</li> </ul>	Donor
<ul style="list-style-type: none"> <li>• Proof of valuation of other types of personal properties, if applicable; (One (1) original copy and two (2) photocopies)</li> </ul>	Donor
<ul style="list-style-type: none"> <li>• Proof of claimed deductions, if applicable; (One (1) original copy and two (2) photocopies)</li> </ul>	Donor
<ul style="list-style-type: none"> <li>• Certificate of deposit/ investment/ indebtedness/ stocks for donated cash or securities; (One (1) original copy and two (2) photocopies)</li> </ul>	Donor/Bank
<ul style="list-style-type: none"> <li>• Certificate of registration of motor vehicle, if any. (One (1) original copy and two (2) photocopies)</li> </ul>	Donor/LTO
<b>Other Additional Requirements, if applicable:</b>	
<ul style="list-style-type: none"> <li>• Special Power of Attorney (SPA), if the person transacting/processing the transfer is not a party to the transaction; (One (1) original copy and two (2) photocopies)</li> </ul>	Donor



<ul style="list-style-type: none"> <li>• Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad); (One (1) original copy and two (2) photocopies)</li> <li>• Location Plan/Vicinity map if zonal value cannot be readily determined from the documents submitted; (One (1) original copy and two (2) photocopies)</li> <li>• Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)</li> <li>• Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)</li> </ul>		Philippine Consulate  Provincial, City or Municipal Assessor  Bureau of Internal Revenue  Donor		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the above stated documentary requirements to the Revenue Officer (RO) of the Assessment Section assigned for the day	1.1 Receive and check completeness of documents from Taxpayer (TP)	None	10 minutes	ONETT Team Member of the concerned RDO
None	1.2 Verify TIN of Taxpayer (TP)  a. If the TIN indicated in the Tax Return differs from the ITS-Registration database or the TIN does not belong to the involved parties, refer to CSS for resolution.	None	10 minutes	ONETT Team Member of the concerned RDO



	b. If TIN is valid, proceed to next step after stamping "TIN VERIFIED" on the CDR			
None	1.3 Accomplish Checklist of Documentary Requirements (CDR), based on the submitted documents	None	30 minutes	<i>ONETT Team Member of the concerned RDO</i>
Receive portion of the CDR from the RO - Officer-of-the-Day (OD) as proof of receipt of the submitted documents	1.4 Release copy of CDR indicating the requirements that have been complied with by the TP.  a. If incomplete, return the documents and inform TP of the lacking documents.	None	10 minutes	<i>ONETT Team Member of the concerned RDO</i>
None	1.5 If necessary, conduct ocular inspection per approval of the Head, ONETT Team	None	1 day per property	<i>ONETT Team Member of the concerned RDO</i>
None	1.6 Evaluate and compute the Tax Due using the ONETT Computation Sheet (OCS)	None	1 day	<i>ONETT Team Member of the concerned RDO</i>
None	1.7 Compare the amount computed per	None	30 minutes	<i>ONETT Team Member of the concerned RDO</i>



	<p>OCS and tax paid by the taxpayer.</p> <p>a. If the same, require TP to pay Certification fee and loose Documentary Stamp at the Collection Section then proceed to step 3.1.</p> <p>b. If not, forward the complete documents, together with OCS and BIR Form 0605 to the Head, ONETT Team for review, then proceed to next step.</p>	<p>100.00/ eCAR - (Certification fee) P30.00/ eCAR - (DST)</p>		
None	1.8 Review/ Sign/ Approve the OCS and BIR Form 0605 and return to ONETT Team Member	None	2 hours per docket	ONETT Team Member/ Head, ONETT Team of the concerned RDO
None	1.9 Release to the TP duplicate copy of approved OCS and the signed BIR Form 0605 for payment and retain the other documents	None	15 minutes	ONETT Team Member of the concerned RDO



	submitted. Provide the same document locator number for both the OCS and the retained documents.			
2. Accomplish applicable tax returns  File and pay tax due ( <i>time frame of payment will depend on the location of AAB</i> )	2.1 Require TP to pay the computed taxes at the nearest AAB or Authorized RCO of the RDO having jurisdiction over the property and the Certification fee and loose Documentary Stamp at the Collection Section	(P100.00 - Certification fee and P30.00/DST per step 1.7 (a))	10 minutes	ONETT Team Member of the concerned RDO
Submit proof of payment to RO-OD	2.2 Receive photocopy of proof of payments of taxes after verifying against TP's copy, together with the copy of the OCS.	None	15 minutes	ONETT Team Member of the concerned RDO
None	2.3 Record in the ONETT Logbook	None	15 minutes	ONETT Team Member of the concerned RDO
3. Receive Claim Slip from RO-OD	3.1 Issue Claim Slip (CS) to TP indicating therein the date of release of eCAR	None	10 minutes	ONETT Team Member of the concerned RDO
None	3.2. Verify payment from Collection and Bank Reconciliation	None	3 working days - ITS-CBR/ 2 working days - BCS	Chief, Collection Section of the concerned RDO



	<p>(CBR) &amp; Batch Control Sheet (BCS) submitted by AABs or Certificate of Payment issued by the bank duly signed by its teller and countersigned by its authorized official or Revenue Official Receipt (ROR) Deposit Slip, stamped "received" by the AAB with details of payment provided by the RCO</p> <p>NOTE: Payment information are uploaded to the system overnight if paid before cut-off, otherwise, on the following day.</p>			
None	3.3 Encode the necessary details in the eCAR System	None	2 hours per eCAR	ONETT Support Staff of the concerned RDO
None	3.4 Generate/Print the eCAR	None	30 minutes per eCAR	ONETT Support Staff of the concerned RDO
None	3.5 Review eCAR	None	1 hour per eCAR	Revenue District Officer/Assistant Revenue District Officer/Chief,





None	3.6 Sign/ Approve eCAR	None	1 hour per eCAR	Assessment Section of the concerned RDO  <i>Revenue District Officer/Assistant Revenue District Officer/Chief, Assessment Section of the concerned RDO</i>
4. Claim eCAR from RO-OD	4.1 Release eCAR to TP upon presentation of Claim Slip (CS)	None	30 minutes	<i>ONETT Team Member of the concerned RDO</i>
<b>TOTAL :</b>		<b>PHP 100.00/ eCAR - (Certification fee) PHP 30.00/ eCAR - (DST)</b>	<b>6 days 1 hour 35 minutes</b>	

**NOTES:**

- 1. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.*
- 2. The total processing time indicated above is computed on a per application basis.*



## 29. Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR) for Estate of the Decedent (Without Other Tax Liabilities/Business and Where Tax Paid is Based on the Approved ONETT Computation Sheet)

eCAR shall be issued by the Revenue District Office (RDO) having jurisdiction over the place of domicile of the decedent at the time of his death, or if the decedent has no legal residence in the Philippines, it shall be issued by the Revenue District Office No. 39, South Quezon City, upon receipt of complete documentary requirements and to be signed by the Revenue District Officer (RDO)/ Assistant Revenue District Officer (ARDO)/ Chief, Assessment Section (CAS).

<b>Office or Division:</b>	Revenue District Office (RDO)
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2C - Government to Citizen
<b>Who may avail:</b>	Taxpayers transferring ownership of real / personal properties arising from estate
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<b>Mandatory Requirements for Simple Transactions:</b> <ul style="list-style-type: none"> <li>• Tax Returns filed with proof of payment [Revenue Official Receipt or Duly Validated Bank Deposit Slip with Certification from the Authorized Agent Bank (AAB) which received the tax payment] or Certificate of Tax Exemption; (One (1) original copy and two (2) photocopies)</li> <li>• ONETT Computation Sheet of Tax Due duly approved by the authorized Revenue Officer; (One (1) original copy and two (2) photocopies)</li> <li>• Any of the following applicable document if the person presenting is not among the parties to the transaction: (One (1) original copy and two (2) photocopies) <ul style="list-style-type: none"> <li>a. Notarized Special Power of Attorney;</li> <li>b. Secretary's Certificate or Board Resolution;</li> <li>c. Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad).</li> </ul> </li> </ul>	Taxpayer RCO/AAB  Concerned RDO  Transferor/Transferee Transferor/Transferee  Philippine Consulate



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the above stated mandatory requirements to the Revenue Officer (RO) of the Assessment Section assigned for the day	1. Receive and check completeness of documents from Taxpayer (TP)	None	10 minutes	<i>ONETT Team</i> Member of the concerned RDO
None	1.1 Validate the submitted Approved ONETT Computation Sheet (OCS) from the Office file. Check if paid within the date indicated in the OCS. If the payment is correct, endorse to Collection Section	None	20 minutes	<i>ONETT Team</i> Member of the concerned RDO
None	1.2 Verify ROR paid thru RCO or validate the certificate issued by the AAB.	None	2 working days –ROR/ 1 hour – AAB Certification	<i>Chief,</i> Collection Section of the concerned RDO
None	1.3 If the amount paid by taxpayer (TP) is same with the amount indicated in the OCS, affix signature in the OCS with “Payment Verified”.	None	5 minutes	<i>Chief,</i> Collection Section of the concerned RDO
2. Pay Certification fee and loose Documentary	2. Require TP to pay Certification fee (CF) and loose Documentary	P100.00/ eCAR - (Certification fee)	30 minutes	<i>ONETT Team</i> Member of the concerned RDO



Stamp at the Collection Section and submit proof of payment to the RO - Officer-of-the-Day (OD)	Stamp (DST) at the Collection Section	P30.00/ eCAR - (DST)		
None	2.1 Record in the ONETT Logbook	None	15 minutes	<i>ONETT Team Member of the concerned RDO</i>
3. Receive Claim Slip from RO-OD	3. Receive proof of payment of CF and DST, then Issue Claim Slip (CS) to TP indicating therein the date of release of eCAR	None	30 minutes	<i>ONETT Team Member of the concerned RDO</i>
None	3.1 Encode the necessary details in the eCAR System	None	2 hours per eCAR	<i>ONETT Support Staff of the concerned RDO</i>
None	3.2 Generate/Print the eCAR	None	30 minutes per eCAR	<i>ONETT Support Staff of the concerned RDO</i>
None	3.3 Review eCAR	None	1 hour per eCAR	<i>Revenue District Officer/Assistant Revenue District Officer/Chief, Assessment Section of the concerned RDO</i>
None	3.4 Sign/Approve eCAR	None	1 hour per eCAR	<i>Revenue District Officer/Assistant Revenue District Officer/Chief, Assessment Section of the concerned RDO</i>



4. Claim eCAR from RO-OD	4.1 Release eCAR to TP upon presentation of CS	None	30 minutes	ONETT Team Member of the concerned RDO
<b>TOTAL :</b>		<b>PHP 100.00/ eCAR - (Certifica- tion fee) PHP 30.00/ eCAR - (DST)</b>	<b>2 days 6 hours 50 minutes</b>	

**NOTES:**

- 1. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.*
- 2. The total processing time indicated above is computed on a per application basis.*



### 30. Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR) for Estate of the Decedent (Without Other Tax Liabilities/Business and Where Applicant Computed its Own Tax Due)

eCAR shall be issued by the Revenue District Office (RDO) having jurisdiction over the place of domicile of the decedent at the time of his death, or if the decedent has no legal residence in the Philippines, it shall be issued by the Revenue District Office No. 39, South Quezon City, upon receipt of complete documentary requirements and to be signed by the Revenue District Officer (RDO)/ Assistant Revenue District Officer (ARDO)/ Chief, Assessment Section (CAS).

<b>Office or Division:</b>	Revenue District Office (RDO)
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2C - Government to Citizen
<b>Who may avail:</b>	Taxpayers transferring ownership of real / personal properties arising from estate
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<b>Mandatory Requirements:</b>	
<ul style="list-style-type: none"> <li>• Certified true copy of the Death Certificate; (One (1) original copy and two (2) photocopies)</li> </ul>	Executor/Administrator/Heirs/PSA
<ul style="list-style-type: none"> <li>• TIN of decedent and heir/s; One (1) original copy for presentation only) (One (1) original copy and two (2) photocopies)</li> </ul>	Executor/Administrator/Heirs
<ul style="list-style-type: none"> <li>• Any of the following: (One (1) original copy and two (2) photocopies)               <ul style="list-style-type: none"> <li>a) Affidavit of Self Adjudication;</li> <li>b) Deed of Extra-Judicial Settlement of the Estate, if the estate has been settled extra judicially;</li> <li>c) Court order if settled judicially;</li> <li>d) Sworn Declaration of all properties of the Estate;</li> </ul> </li> </ul>	Executor/Administrator/Heirs Executor/Administrator/Heirs
<ul style="list-style-type: none"> <li>• A certified copy of the schedule of partition and the order of the court approving the same within thirty (30) days after the promulgation of such order, in case of judicial settlement. (One (1) original copy and two (2) photocopies)</li> </ul>	Regional Trial Court Executor/Administrator/Heirs/
<ul style="list-style-type: none"> <li>• Proof of Claimed Tax Credit, if applicable; (One (1) original copy and two (2) photocopies)</li> </ul>	Regional Trial Court  Executor/Administrator/Heirs



<ul style="list-style-type: none"> <li>• CPA Statement on the itemized assets of the decedent, itemized deductions from gross estate and the amount due if the gross value of the estate exceeds five million pesos (P5,000,000) for decedent's death on or after January 1, 2018 or two million pesos (P2,000,000) for decedent's death from January 1, 1998 to December 31, 2017; (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Executor/Administrator/Heirs/CPA</p>
<ul style="list-style-type: none"> <li>• Certification of the Barangay Captain for the claimed Family Home (If the family home is conjugal property and does not exceed Php10 Million, the allowable deduction is one-half (1/2) of the amount only); (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Executor/Administrator/Heirs/Barangay</p>
<ul style="list-style-type: none"> <li>• Duly notarized Promissory Note for "Claims Against the Estate" arising from Contract of Loan; (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Executor/Administrator/Heirs</p>
<ul style="list-style-type: none"> <li>• Accounting of the proceeds of loan contracted within three (3) years prior to death of the decedent; (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Executor/Administrator/Heirs/CPA</p>
<ul style="list-style-type: none"> <li>• Proof of the claimed "Property Previously Taxed"; (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Executor/Administrator/Heirs</p>
<ul style="list-style-type: none"> <li>• Proof of the claimed "Transfer for Public Use"; (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Executor/Administrator/Heirs</p>
<ul style="list-style-type: none"> <li>• Copy of Tax Debit Memo used as payment, if applicable. (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Executor/Administrator/Heirs</p>
<p><b>For Real Properties:</b></p>	
<ul style="list-style-type: none"> <li>• Certified true copy/ies of the Transfer/Original/Condominium Certificate/s of Title of real property/ies (front and back pages), if applicable; (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Registry of Deeds</p>
<ul style="list-style-type: none"> <li>• Certified true copy of the Tax Declaration of real properties at the time of death, if applicable; (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Provincial, City or Municipal Assessor</p>
<ul style="list-style-type: none"> <li>• Certificate of No Improvement issued by the Assessor's Office where declared properties</li> </ul>	<p>Provincial, City or Municipal Assessor</p>



<p>have no improvement. (One (1) original copy and two (2) photocopies)</p> <p><b>For Personal Properties:</b></p> <ul style="list-style-type: none"> <li>• Certificate of Deposit/ Investment/ Indebtedness owned by the decedent and the surviving spouse, if applicable; (One (1) original copy and two (2) photocopies)</li> <li>• Photocopy of Certificate of Registration of vehicles and other proofs showing the correct value of the same, if applicable; (One (1) original copy and two (2) photocopies)</li> <li>• Proof of valuation of shares of stock at the time of death, if applicable; (One (1) original copy and two (2) photocopies) <ul style="list-style-type: none"> <li>a. For shares of stocks not listed/not traded - Latest Audited Financial Statement of the issuing corporation with computation of the book value per share</li> <li>b. For shares of stocks listed/traded - Price index from the PSE/latest FMV published in the newspaper at the time of transaction</li> <li>c. For club shares - Price published in newspapers on the transaction date or nearest to the transaction date</li> </ul> </li> <li>• Photocopy of certificate of stocks, if applicable; (One (1) original copy and two (2) photocopies)</li> <li>• Proof of valuation of other types of personal property, if applicable. (One (1) original copy and two (2) photocopies)</li> </ul> <p><b>Other Additional Requirements, if applicable:</b></p> <ul style="list-style-type: none"> <li>• Special Power of Attorney (SPA), if the person transacting/processing the transfer is not a party to the transaction and/or Sworn Statement if one of the heirs is designated as executor/administrator; (One (1) original copy and two (2) photocopies)</li> <li>• Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad); (One (1) original copy and two (2) photocopies)</li> <li>• Location Plan/Vicinity map if zonal value cannot be readily determined from the documents submitted; (One (1) original copy and two (2) photocopies)</li> </ul>	<p>Executor/Administrator/Heirs/Bank</p> <p>Executor/Administrator/Heirs/LTO</p> <p>Issuing Corporation</p> <p>Executor/Administrator/Heirs/PSE</p> <p>Executor/Administrator/Heirs</p> <p>Executor/Administrator/Heirs</p> <p>Executor/Administrator/Heirs</p> <p>Executor/Administrator/Heirs</p> <p>Philippine Consulate</p> <p>Provincial, City or Municipal Assessor</p>
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<ul style="list-style-type: none"> <li>• Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)</li> <li>• BIR-approved request for installment payment of Estate tax due; (One (1) original copy and two (2) photocopies)</li> <li>• BIR-approved request for partial disposition of Estate; (One (1) original copy and two (2) photocopies)</li> <li>• Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)</li> </ul>		Bureau of Internal Revenue  Bureau of Internal Revenue  Bureau of Internal Revenue  Executor/Administrator/Heirs		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the above stated documentary requirements to the Revenue Officer (RO) of the Assessment Section assigned for the day	1. Receive and check completeness of documents from Taxpayer (TP)	None	10 minutes	ONETT Team Member of the concerned RDO
None	1.1 Verify TIN of Taxpayer (TP)  a. If the TIN indicated in the Tax Return differs from the ITS-Registration database or the TIN does not belong to the involved parties, refer to CSS for resolution.  b. If TIN is valid, proceed to next step after stamping "TIN	None	10 minutes	ONETT Team Member of the concerned RDO



None	<p>VERIFIED" on the CDR</p> <p>1.2 Accomplish Checklist of Documentary Requirements (CDR), based on the submitted documents</p>	None	30 minutes	ONETT Team Member of the concerned RDO
Receive portion of the CDR from the RO - Officer-of-the-Day (OD) as proof of receipt of the submitted documents	<p>1.3 Release copy of CDR indicating the requirements that have been complied with by the TP.</p> <p>a. If incomplete, return the documents and inform TP of the lacking documents.</p>	None	10 minutes	ONETT Team Member of the concerned RDO
None	1.4 If necessary, conduct ocular inspection per approval of the Head, ONETT Team	None	1 day per property	ONETT Team Member of the concerned RDO
None	<p>1.5 Evaluate and compute the Tax Due using the ONETT Computation Sheet (OCS)</p> <p>NOTE: Computation of Tax Due may vary depending on the number of decedents and number of</p>	None	1 day	ONETT Team Member of the concerned RDO



None	<p>properties included in the transaction</p> <p>1.6 Compare the amount computed per OCS and tax paid by the taxpayer.</p> <p>a. If the same, require TP to pay Certification fee and loose Documentary Stamp at the Collection Section then proceed to step 3.1.</p> <p>b. If not, forward the complete documents, together with OCS and BIR Form 0605 to the Head, ONETT Team for review, then proceed to next step.</p>	<p>None</p> <p>P100.00/ eCAR - (Certification fee) P30.00/ eCAR - (DST)</p>	30 minutes	<p><i>ONETT Team Member of the concerned RDO</i></p>
None	<p>1.7 Review/ Sign/ Approve the OCS and BIR Form 0605 and return to ONETT Team Member.</p>	None	2 hours per docket	<p><i>ONETT Team Member/ Head, ONETT Team of the concerned RDO</i></p>
None	<p>1.8 Release to the TP duplicate copy of approved OCS and the signed BIR Form 0605 for</p>	None	15 minutes	<p><i>ONETT Team Member of the concerned RDO</i></p>



	payment and retain the other documents submitted. Provide the same document locator number for both the OCS and the retained documents.			
2. Accomplish applicable tax returns  File and pay tax due ( <i>time frame of payment will depend on the location of AAB</i> )	2. Require TP to pay the computed taxes at the nearest AAB or Authorized RCO of the RDO having jurisdiction over the property and the Certification fee and loose Documentary Stamp at the Collection Section	(P100.00 – Certification fee and P30.00 /DST per step 1.7 (a))	10 minutes	ONETT Team Member of the concerned RDO
Submit proof of payment to RO-OD	2.1 Receive photocopy of proof of payments of taxes after verifying against TP's copy, together with the copy of the OCS.	None	15 minutes	ONETT Team Member of the concerned RDO
None	2.2. Record in the ONETT Logbook	None	15 minutes	ONETT Team Member of the concerned RDO
3. Receive Claim Slip from RO-OD	3. Issue Claim Slip (CS) to TP indicating therein the date of release of eCAR	None	10 minutes	ONETT Team Member of the concerned RDO
None	3.1 Verify payment from Collection and Bank	None	3 working days - ITS-CBR/	Chief, Collection Section of the concerned RDO



	<p>Reconciliation (CBR) &amp; Batch Control Sheet (BCS) submitted by AABs or Certificate of Payment issued by the bank duly signed by its teller and countersigned by its authorized official or Revenue Official Receipt (ROR) Deposit Slip, stamped "received" by the AAB with details of payment provided by the RCO</p> <p>NOTE: Payment information are uploaded to the system overnight if paid before cut-off, otherwise, on the following day.</p>		2 working days - BCS	
None	3.2 Encode the necessary details in the eCAR System	None	2 hours per eCAR	<i>ONETT Support Staff of the concerned RDO</i>
None	3.3 Generate/Print the eCAR	None	30 minutes per eCAR	<i>ONETT Support Staff of the concerned RDO</i>
None	3.4 Review eCAR	None	1 hour per eCAR	<i>Revenue District Officer/Assistant Revenue District Officer/Chief, Assessment Section of the concerned RDO</i>
None	3.5 Sign/ Approve eCAR	None	1 hour per eCAR	<i>Revenue District Officer/Assistant Revenue District Officer/Chief,</i>



				Assessment Section of the concerned RDO
4. Claim eCAR from RO-OD	4. Release eCAR to TP upon presentation of Claim Slip (CS)	None	30 minutes	<i>ONETT Team</i> <i>Member of the</i> <i>concerned RDO</i>
<b>TOTAL :</b>		<b>PHP 100.00/ eCAR - (Certifica- -tion fee) PHP 30.00/ eCAR - (DST)</b>	<b>5 days 4 hours 11 minutes (this processing time will vary depending on the number of properties of the decedent)</b>	

**NOTES:**

1. *The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.*
2. *The total processing time indicated above is computed on a per application basis.*



## VI. Feedback and Complaints

FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback	<p><b>WRITTEN:</b> Accomplish the “Customer Satisfaction Survey Form” provided and drop in the designated box located within the Taxpayer Service Area (TSA);</p> <p><b>VERBAL:</b> Approach the designated personnel manning the Public Assistance &amp; Complaints Desk (PACD) located in all Revenue District Offices (RDOs); or Call Customer Assistance Division (CAD) at telephone nos. (02) 981-7020 / 981-7452 / 981-7478 / 981-7419 / 981-7030 / 981-7046 / 981-7040 / 981-7003 and 981-7479</p> <p><b>EMAIL:</b> Send to <a href="mailto:contact_us@bir.gov.ph">contact_us@bir.gov.ph</a> Send to <a href="mailto:ecomplaint@bir.gov.ph">ecomplaint@bir.gov.ph</a></p> <ul style="list-style-type: none"> <li>▪ Go to the BIR website at <a href="http://www.bir.gov.ph">www.bir.gov.ph</a></li> <li>▪ Click on other eServices</li> <li>▪ Click the eComplaint icon, then eComplaint Home Page appears</li> <li>▪ Chose the specific type of eComplaint or concern: <ul style="list-style-type: none"> <li>≡ <i>eComplaint NO OR-</i> relative to non-issuance of official receipts/sales invoice</li> <li>≡ <i>eComplaint DISCIPLINA-</i> relative to BIR personnel</li> <li>≡ <i>eComplaint RATE-</i>relative to tax evasion</li> <li>≡ <i>eComplaint OTHERS-</i>relative to complaints other than those mentioned above</li> </ul> </li> <li>* Click on the “Complaint Form” <ul style="list-style-type: none"> <li>▪ Fill up the complaint form with the necessary information regarding your feedback, concerns and /or complaints; and</li> <li>▪ Click “Submit”</li> </ul> </li> </ul>
How feedbacks are processed	Customer Satisfaction Survey Form is being processed and retrieved on a monthly basis by the Regional Offices. Results of which are being issued to the concerned RDO who eventually shall provide the National Office thru the Taxpayer Service Programs and Monitoring Division (TSPMD) of the Client Support Service (CSS) results of action taken on the negative feedback, if any.
How to file a complaint	1. Complaints can be filed through the BIR eComplaint System following the procedures below:



	<ul style="list-style-type: none"> <li>▪ Go to the BIR website at <a href="http://www.bir.gov.ph">www.bir.gov.ph</a></li> <li>▪ Click on other eServices</li> <li>▪ Click the eComplaint icon, then eComplaint Home Page appears</li> <li>▪ Choose the specific type of eComplaint or concern: <ul style="list-style-type: none"> <li>≡ <i>eComplaint NO OR</i>- relative to non-issuance of official receipts/sales invoice</li> <li>≡ <i>eComplaint DISCIPLINA</i>- relative to BIR personnel</li> <li>≡ <i>eComplaint RATE</i>-relative to tax evasion</li> <li>≡ <i>eComplaint OTHERS</i>-relative to complaints other than the above</li> </ul> </li> <li>* Click on the “Complaint Form” <ul style="list-style-type: none"> <li>▪ Fill up the complaint form with the necessary information regarding your feedback, concerns and /or complaints; and</li> <li>▪ Click “Submit”</li> </ul> </li> </ul> <p>2. Complaints can also be filed through the following external channels:</p> <ul style="list-style-type: none"> <li>▪ Anti-Red Tape Authority (ARTA) <a href="mailto:complaints@arta.gov.ph">complaints@arta.gov.ph</a></li> <li>▪ Presidential Complaint Center (PCC):8888</li> <li>▪ Contact Center ng Bayan(CCB): 0908-881-6565 (SMS)</li> </ul> <p>For inquiries and follow ups, clients may contact the hotline nos. indicated in this Charter.</p>
How complaints are processed	<p>The BIR has designated a focal person for each of the abovementioned complaint channel who shall receive and, upon approval of the office head, indorse the complaint to concerned office, as well as monitor/ensure the corresponding actions taken and resolution.</p> <p>The concerned office shall act/provide resolution and inform directly the complainant (copy furnished the focal person) about the actions taken/resolution, following the guidelines below:</p> <p><b><i>Complaints received thru BIR eComplaint System</i></b> shall be evaluated and indorsed to concerned office within one (1) day upon receipt of the complaint.</p> <p><b><i>Complaints received thru ARTA (per RA No. 11032 [EODB])</i></b> - The concerned office shall respond directly to the complainant within 24 hours from receipt of</p>





	<p>complaint and submit copy of the response and supporting document, if any, to ARTA (cc: Public Information and Education Division [PIED] at <a href="mailto:tied_arta@bir.gov.ph">tied_arta@bir.gov.ph</a>).</p> <p><b><i>Complaints received thru 8888 (per EO No. 6), CCB, PCC, etc.</i></b> - The concerned office shall acknowledge receipt of the complaint within 24 hours, and perform “concrete and specific action”, and report the same to the complainant within 72 hours (cc. the complaint channel [8888, CCB, PCC] &amp; PIED [<a href="mailto:tied@bir.gov.ph">tied@bir.gov.ph</a>])</p> <p>For inquiries and follow-ups, clients may contact the hotline nos. indicated in this Charter.</p>
Contact Information	<p>CCB: 0908-881-6565 PCC: 8888 ARTA: <a href="mailto:complaints@arta.gov.ph">complaints@arta.gov.ph</a> BIR Customer Assistance Division: 8-981-3012</p>



## VII. List of BIR Offices

National Office	Address	Contact Information
Accountable Forms Division	Rm. B4/B7 BIR NOB Diliman, Quezon City	8926-55-51, 8922-48-80
Accounting Division	Rm. 1005 BIR NOB Diliman, Quezon City	8926-55-15, 8426-21-68
Accounting Division- Refund Unit	Rm. 1004 BIR NOB Diliman, Quezon City	8926-57-08
Accounts Receivables Monitoring Division	Rm. 909 BIR NOB Diliman, Quezon City	8924-15-52, 8928-74-66
Administrative Service	Rm. 607 BIR NOB Diliman, Quezon City	8924-29-10
Administrative Systems Division	RCC-310 A/C BIR NOB Diliman, Quezon City	8426-21-71
Appellate Division	Rm. 807 BIR NOB Diliman, Quezon City	8926-26-97, 8925-20-87
ARMD Ext. Office (Tax Clearance)	Rm. 115 BIR NOB Diliman, Quezon City	8925-20-43
Assessment Performance Monitoring Division	Rm. 905 BIR NOB Diliman, Quezon City	8926-57-04, 8922-48-73
Assessment Programs Division	Rm. 907 BIR NOB Diliman, Quezon City	8922-48-35, 8922-48-99
Assessment Service	Rm. 509 BIR NOB Diliman, Quezon City	8926-57-51, 8926-57-06
Audit Information, Tax Exemption & Incentives Division	Rm. 910 BIR NOB Diliman, Quezon City	8926-54-16, 8928-81-17
BIR Library	Rm. 705 BIR NOB Diliman, Quezon City	8928-37-49
Budget Division	Rm. 1009 BIR NOB Diliman, Quezon City	8925-52-77, 8926-55-56
Business Intelligence Division	RCC-310 D/F BIR Diliman, Quezon City	8927-41-31, 8925-20-45
Client Support Service	Rm. 611 BIR NOB Diliman, Quezon City	8921-43-24, 8426-21-69
Collection Performance Monitoring Division	Rm. 804 BIR NOB Diliman, Quezon City	8925-20-40, 8926-56-94
Collection Programs Division	Rm. 810 BIR NOB Diliman, Quezon City	8926-38-15, 8928-34-88
Collection Service	Rm. 507 BIR NOB Diliman, Quezon City	8927-92-77, 8926-57-97



<b>National Office</b>	<b>Address</b>	<b>Contact Information</b>
Customer Assistance Division	RCC Bldg. Diliman, Quezon City	8981-7003, 8981-7020, 8981-7030, 8981-7040, 8981-7046, 8981-7419, 8981-7452, 8981-7478
Computer Assisted Audit Tools & Tech System	Rm. 215 BIR NOB Diliman, Quezon City	8926-56-97
Computer Operations Network & Engineering Division	RCC-Ext. Bldg. BIR Diliman, Quezon City	8925-20-46, 8928-85-10
Disbursement & Bonding Section (GSD)	Rm. 1011 BIR NOB Diliman, Quezon City	8926-33-75, 8924-73-12
Database Administrative Section	RCC-114 BIR Diliman, Quezon City	8928-40-55
Data Warehousing & Systems Operations Division	RCC-110/113 BIR Diliman, Quezon City	8929-78-23, 8927-41-18
Excise LT Audit Division I	Rm. 2019 BIR NOB Diliman, Quezon City	8926-36-03, 8926-55-88
Excise LT Audit Division II	Rm. 211-A BIR NOB Diliman, Quezon City	8926-56-86, 8928-79-60
Excise LT Field Operations Division	Rm. 206/207 BIR NOB Diliman, Quezon City	8922-47-70, 8926-93-43
Excise LT Regulatory Division	Rm. 102 BIR NOB Diliman, Quezon City	8928-85-01, 8925-17-92
Enforcement & Advocacy Service	Rm. 309 BIR NOB Diliman, Quezon City	8922-47-51, 8925-26-93
Facilities Management Division	RCC Ext. Bldg. BIR Diliman, Quezon City	8928-85-12
Finance Service	Rm. 505 BIR NOB Diliman, Quezon City	8926-56-37, 8926-57-89
General Services Division	Rm. 1011 BIR NOB Diliman, Quezon City	8920-75-09, 8924-32-52
Human Resource Development Service	Rm. 601 BIR NOB Diliman, Quezon City	8928-31-36, 8927-09-90
Information Systems Development & Operations Service	RCC-309 BIR Diliman, Quezon City	8926-83-69, 8426-21-72
Information Systems Project Management Service	RCC-308 BIR Diliman, Quezon City	8928-32-35, 8928-63-65
Internal Affairs Service	Rm. 609 BIR NOB Diliman, Quezon City	8922-93-45, 8926-56-57



<b>National Office</b>	<b>Address</b>	<b>Contact Information</b>
Internal Communications Division	Rm. 903 BIR NOB Diliman, Quezon City	8922-48-45, 8426-21-90
Internal Investigation Division	Rm. 107 BIR NOB Diliman, Quezon City	8926-38-35, 8926-32-12
International Tax Affairs Division	Rm. 811 BIR NOB Diliman, Quezon City	8927-00-22, 8926-34-20
IT Contract Management Division	RCC-305/306 BIR Diliman, Quezon City	8928-48-50, 8925-20-47
IT Planning & Standards Division	RCC-201B BIR Diliman, Quezon City	8925-19-74, 8927-41-01
Large Taxpayers Service - ACIR	Rm. 307 BIR NOB Diliman, Quezon City	8922-19-26, 8926-55-02
Large Taxpayers Service – HREA/Excise	Rm. 216 A&B BIR NOB Diliman, Quezon City	8920-75-10, 8924-29-11
Large Taxpayers Service – HREA/Regular	Rm. 218 BIR NOB Diliman, Quezon City	8929-76-04, 8927-00-54
Large Taxpayers Service – HREA/Programs and Compliance	Rm.220 BIR NOB Diliman, Quezon City	8924-28-41, 8924-33-57
LT Assistance Division	Rm. 114 BIR NOB Diliman, Quezon City	8925-52-70, 8925-17-96
LT Collection Enforcement Division	Rm. 208 BIR NOB Diliman, Quezon City	8922-47-48, 8925-15-05
LT Document Processing & Quality Assurance Division	Rm. 214-A BIR NOB Diliman, Quezon City	8920-75-12, 8924-73-18
LT Performance Monitoring & Programs Division	Rm. 214-B BIR NOB Diliman, Quezon City	8924-73-21, 8920-75-46
LT VAT Audit Unit	Rm. 213 BIR NOB Diliman, Quezon City	8928-85-19
Legal Service	Rm. 510 BIR NOB Diliman, Quezon City	8922-48-97, 8926-57-02
Law & Legislative Division	Rm. 709 BIR NOB Diliman, Quezon City	8926-55-36, 8927-09-63
Litigation Division	Rm. 703 BIR NOB Diliman, Quezon City	8926-55-08, 8926-38-36
Management Division	Rm. 604 BIR NOB Diliman, Quezon City	8928-01-62, 8926-76-56
Miscellaneous Operations Monitoring Division	Rm. 801 BIR NOB Diliman, Quezon City	8926-93-51, 8926-93-47



<b>National Office</b>	<b>Address</b>	<b>Contact Information</b>
National Investigation Division	Rm. 211-B BIR NOB Diliman, Quezon City	8926-54-49, 8922-48-29
National Office Data Center (NODC)	RCC-203 BIR Diliman, Quezon City	8926-55-72, 8371-24-04
Network Management & Technical Support Division	RCC-202B BIR Diliman, Quezon City	8928-40-82
Office of the Commissioner	Rm. 511 BIR NOB Diliman, Quezon City	8925-17-89, 8922-32-93
OCIR Ext. Office	Rm. 503 BIR NOB Diliman, Quezon City	8925-15-06
Office of DCIR – Legal Group	Rm. 504 BIR NOB Diliman, Quezon City	8925-59-55, 8926-57-17
Office of DCIR – Resource Management Group	Rm. 410 BIR NOB Diliman, Quezon City	8928-79-46, 8928-58-33
Office of DCIR – Information Systems Group	Rm. 409 BIR NOB Diliman, Quezon City	8922-48-17, 8922-48-86
Office of DCIR – Operations Group	Rm. 404 BIR NOB Diliman, Quezon City	8924-32-42, 8925-17-90
Performance Evaluation Division	Rm. 605 BIR NOB Diliman, Quezon City	8927-00-84, 8922-58-05
Personnel Division	Rm. 711 BIR NOB Diliman, Quezon City	8926-55-27, 8926-55-62
Personnel Division – Records Section	Rm. 710 BIR NOB Diliman, Quezon City	8926-32-82
Planning and Management Service	Rm. 403 BIR NOB Diliman, Quezon City	8926-54-74, 8926-57-53
Personnel Adjudication Division	Rm. 805 BIR NOB Diliman, Quezon City	8926-57-62, 8927-09-70
Planning & Programming Division	Rm. 603 BIR NOB Diliman, Quezon City	8920-35-68, 8926-56-63
Procurement Division	Rm. 1106 BIR NOB Diliman, Quezon City	8926-55-47, 8926-55-38
Project Development & Management Division	Rm. 301 BIR NOB Diliman, Quezon City	8920-75-06
Project Management and Implementation Service	Rm. 401 BIR NOB Diliman, Quezon City	8920-75-02, 8925-17-91
Project Monitoring & Evaluation Division	Rm. 301 BIR NOB Diliman, Quezon City	8920-75-08



<b>National Office</b>	<b>Address</b>	<b>Contact Information</b>
Project Management and Implementation Service	Rm. 401 BIR NOB Diliman, Quezon City	8920-75-02, 8925-17-91
Project Monitoring & Evaluation Division	Rm. 301 BIR NOB Diliman, Quezon City	8920-75-08
Property Division	Rm. 1001 BIR NOB Diliman, Quezon City	8924-32-41, 8920-75-48
Prosecution Division	Rm. 704 BIR NOB Diliman, Quezon City	8927-00-42, 8928-77-45
Public Information & Education Division	Rm. 101 BIR NOB Diliman, Quezon City	8926-38-66, 8926-38-20
Regular LT Audit Division I	Rm. 216 BIR NOB Diliman, Quezon City	8924-73-11, 8920-75-30
Regular LT Audit Division II	Rm. 216 BIR NOB Diliman, Quezon City	8924-29-20, 8924-73-16
Regular LT Audit Division III	Rm. 216 BIR NOB Diliman, Quezon City	8925-26-98, 8920-75-25
Revenue Accounting Division	Rm. 901 BIR NOB Diliman, Quezon City	8925-26-91, 8925-56-07
Research & Statistics Division	Rm. 1105 BIR NOB Diliman, Quezon City	8927-09-94, 8926-55-65
Records Management Division	DPC Bldg. BIR Diliman, Quezon City	8929-80-95, 8928-30-94
Security Management Division	RCC-106 BIR Diliman, Quezon City	8929-23-12, 8926-82-39
System Development Division	RCC-201A BIR Diliman, Quezon City	8426-21-67, 8925-19-66
Tax Audit Review Division	Rm. 809 BIR NOB Diliman, Quezon City	8922-58-16, 8922-48-70
Taxpayers Service Programs & Monitoring Division	Rm. 610 BIR NOB Diliman, Quezon City	8926-37-11, 8922-58-13
Taxpayers Service Systems Division	RCC-310D/F BIR Diliman, Quezon City	8925-20-50, 8925-20-51
Training Delivery Division	Rm. 1010 BIR NOB Diliman, Quezon City	8928-00-58, 8926-55-98
Training Management Division	Rm. 1107 BIR NOB Diliman, Quezon City	8928-30-93, 8926-54-50
VAT Credit Audit Division	Rm. 803 BIR NOB Diliman, Quezon City	8925-20-42, 8925-26-08



Regional Office	Address	Contact Information
Revenue Region No. 1 Calasiao	2/F & 3/F BIR Bldg., Mc. Arthur Hi-way, Calasiao, Pangasinan	(075) 522-38-66 (075) 529-49-19
Revenue Region No. 2 Cordillera Administrative Division	No. 69 Leonard Wood Road, Baguio City, 2600	(074) 442-69-60 (074) 442-84-19
Revenue Region No. 3 Tuguegarao City	BIR Regional Office Bldg., No. 11 Pagayaya St., Regional Government Center Carig Sur, Tuguegarao City	(078) 304-37-79 (078) 304-37-88
Revenue Region No. 4 City of San Fernando, Pampanga	RR4 Bldg., BIR Complex, Mc Arthur Highway Sindalan City of San Fernando, Pampanga	(045) 598-28-01 (045) 598-28-02
Revenue Region No. 5 Caloocan City	BIR Regional Office New DPD Bldg., #140 Calaanan EDSA, Caloocan City	(02) 8294-08-84 (02) 8294-08-85 (02) 8781-52-95 (02) 8781-52-36
Revenue Region No. 6 City of Manila	Tuazon Bldg., Solana cor. Beaterio Sts., Intramuros Manila	(02) 8518-06-51 (02) 8518-08-13 (02) 8518-06-04 (02) 8567-42-58 (02) 8567-42-57
Revenue Region No. 7A Quezon City	5/F (Roof Deck) Fisher Mall cor. Roosevelt Junction, Quezon Avenue, Quezon City	(02) 8863-4000 loc. 4081 (02) 8863-4000 loc. 4083
Revenue Region No. 7B East NCR	5/F (Roof Deck) Fisher Mall, cor. Roosevelt Junction, Quezon Avenue, Quezon City	(02) 8863-4000 loc. 4001 (02) 8863-4000 loc. 4002
Revenue Region No. 8A Makati City	313 Sen. Gil J. Puyat Avenue, Makati City	(02) 8856-68-07
Revenue Region No. 8B South NCR	313 Sen. Gil J. Puyat Avenue, Makati City	(02) 8856-67-83 (02) 8856-67-82 (02) 8856-67-85 (02) 8856-73-17
Revenue Region No. 9A Sto. Tomas, Batangas (CaBaMiRo)	Lianas Junction Plaza, Poblacion 4, Sto. Tomas, Batangas	(043) 774-78-50 loc. 801 (043) 702-24-00 loc. 803





Regional Office	Address	Contact Information
Revenue Region No. 9B San Pablo Laguna (LaQueMar)	BIR Regional Office Bldg., Brgy. San Nicolas, Maharlika Hi- way, San Pablo City	(049) 562-17-63 (049) 562-33-95 (049) 562-03-23
Revenue Region No. 10 Legazpi City	BIR Regional Office Bldg., Camia St., Imperial Court Subd., Cabangan, Legazpi City	(052) 742-05-31 (052) 480-47-69 (052) 742-05-31
Revenue Region No. 11 Iloilo City	BIR Regional Office Building, M.H. Del Pilar, Molo, Iloilo City	(033) 335-06-74 (033) 335-12-36
Revenue Region No. 12 Bacolod City	BIR Regional Office Bldg., Jocson Subd., cor. Hernaez Ext. Brgy. Taculing, Bacolod City	(034) 451-31-58 (034) 446-39-28 (034) 446-39-15 (034) 446-39-31
Revenue Region No. 13 Cebu City	BIR Regional Office Bldg., Archbishop Reyes Avenue, Cebu City	(032) 231-52-25 (032) 232-85-75 (032) 260-21-41
Revenue Region No. 14 Eastern Visayas Region	BIR Regional Office Bldg., Government Center, Candahug Palo, Leyte	(053) 323-81-51 (053) 323-46-93 (053) 323-30-04
Revenue Region No. 15 Zamboanga City	BIR Regional Office Bldg., Petit Barracks, Zamboanga City	(062) 991-09-15 (062) 991-19-43
Revenue Region No. 16 Cagayan de Oro City	2/F & 3/F BIR Regional Office Bldg., Westbound Terminal, Bulua, Cagayan de Oro City	(088) 850-70-79
Revenue Region No. 17 Butuan City	BIR Regional Office Bldg., J. Rosales Avenue, Butuan City	(085) 342-80-08 (085) 815-16-76
Revenue Region No. 18 Koronadal City	BIR Complex, Purok Hurtado, Brgy. Concepcion, National Highway, Koronadal City	(083) 228-10-10 (083) 520-15-21 (083) 228-10-11 (083) 228-63-24
Revenue Region No. 19 Davao City	BIR Regional Office Bldg., Bolten Ext., Davao City	(082) 222-30-93 (082) 222-32-92 (082) 221-76-95





Revenue District Office	Address	Contact Information
RDO No. 1 Laoag City, Ilocos Norte	BIR Bldg. F.R. Castro Avenue, Laoag City	(077) 677-20-99 (077) 600-02-16
RDO No. 2 Vigan City, Ilocos Sur	BIR Bldg. Quirino Boulevard Zone 5, Bantay, Ilocos Sur	(077) 722-16-56 (077) 722-16-55 (077) 604-02-12
RDO No. 3 San Fernando City, La Union	2/F TAN Bldg., National Highway, Sevilla, San Fernando City, La Union	(072) 607-43-80 (072) 607-18-19 (072) 607-42-18
RDO No. 4 Calasiao, West Pangasinan	G/F BIR Bldg., Mac Arthur H-way San Miguel, Calasiao, Pangasinan	(075) 522-81-18 (075) 522-52-16 (075) 529-52-19
RDO No. 5 Alaminos City, West Pangasinan	BIR Bldg., Brgy. Palamis St., Alaminos City, Pangasinan	(075) 632-44-28 (075) 632-44-93 (075) 632-44-92 (075) 632-44-94
RDO No. 6 Urdaneta City, East Pangasinan	3/F E.F. Square Bldg., Mac Arthur H-way, Nancayasan, Urdaneta City, Pangasinan	0917-574-8651 0917-574-9153 0917-577-3373
RDO No. 7 Banquet, Abra	Balbin Bldg., Cor. Taft & Economia St., Zone 4, Banquet, Abra	(074) 614-64-10
RDO No. 8 Baguio City, Benguet	No. 69 Leonard Wood Rd., Baguio City	(074) 443-58-50 (074) 444-55-18 (074) 304-14-99
RDO No. 9 La Trinidad, Benguet	2/F Willy Tan Bldg., Km 4 La Trinidad, Benguet	(074) 422-30-61 (074) 422-10-41
RDO No. 10 Bontoc, Mt. Province	2/F Government Center, Bontoc, Mt. Province	0917-854-9555
RDO No. 11 Tabuk City, Kalinga, Apayao	BIR Bldg., Hilltop, Bulanao, Tabuk City	0999-994-5433 0920-227-4523
RDO No. 12 Lagawe, Ifugao	2/F JDT Bldg., Inguiling Drive, Lagawe, Ifugao	0927-587-6697
RDO No. 13 Tuguegarao City, Cagayan	No. 11, Pagayaya Rd., Government Center, Carig Sur, Tuguegarao City	(078) 304-02-38 (078) 377-15-05
RDO No. 14 Bayombong, Nueva Vizcaya	BIR Bldg. Capitol Compound Bayombong, Nueva Vizcaya	(078) 392-17-89
RDO No. 15 Naguilian, Isabela	BIR Bldg., Brgy. Magsaysay, Naguilian, Isabela	(078) 806-80-20 (078) 806-80-20 loc. 203/204



Revenue District Office	Address	Contact Information
RDO No. 16 Cabarroguis, Quirino	BIR Bldg., Brgy. Marcos, Cabarroguis, Quirino	0917-819-7203 0977-805-3046
RDO No. 17A Tarlac City, Tarlac	BIR Bldg., Macabulos Drive, San Roque, Tarlac City	(045) 928-24-28 (045) 982-13-49 (045) 982-88-96
RDO No. 17B Paniqui, Tarlac	Avila Bldg., Zamora St., Poblacion Sur, Paniqui, Tarlac	(045) 491-56-97 (045) 925-72-98
RDO No. 18 Olongapo City, Zambales	1/F & 2/F Lincoln Masonic Temple, #2415 West Bajac-Bajac, Olongapo City	(047) 223-94-67 (047) 223-81-78
RDO No. 19 Subic Bay Freeport Zone	BIR Bldg., Burgos St., cor. Samson Rd., Subic Bay Freeport Zone	(047) 252-37-47 (047) 252-37-27
RDO No. 20 Balanga City, Bataan	Leonida Bldg., Capitol Drive, San Jose, Balanga, City, Bataan	(047) 633-59-15 (047) 237-26-97 (047) 935-25-61
RDO No. 21A Angeles City, North Pampanga	RDO No.21A Bldg., BIR Complex, Sindalan City of San Fernando, Pampanga	(045) 598-28-46 (045) 598-28-35 (045) 598-28-38
RDO No. 21B City of San Fernando, South Pampanga	G/F RDO No. 21B Bldg., BIR Comple, Sindalan City of San Fernando, Pampanga	(045) 598-28-66 (045) 598-28-54 (045) 598-28-58
RDO No. 21C Clark Freeport Zone	RDO No.21A Bldg., BIR Complex, Sindalan City of San Fernando, Pampanga	(045) 598-28-46 (045) 598-28-35 (045) 598-28-38
RDO No. 22 Baler, Aurora	Burgos Ext., Brgy. Suklayin, Baler, Aurora	(042) 724-01-74
RDO No. 23A Talavera, North Nueva Ecija	Maestrang Kikay, Talavera, Nueva Ecija	(044) 486-99-81 (044) 486-99-82
RDO No. 23B Cabanatuan City, South Nueva Ecija	Liwag Bldg., Burgos Avenue, Cabanatuan City	(044) 464-78-96 (044) 600-07-47 (044) 958-80-43
RDO No. 24 Valenzuela City	2/F & 3/F JRC Bldg., Mac Athur Hi-way, Malinta, Valenzuela City	(02) 8291-89-11 (02) 8292-14-70 (02) 8292-09-43



<b>Revenue District Office</b>	<b>Address</b>	<b>Contact Information</b>
RDO No. 25A Plaridel, Bulacan	Rocka Commercial Complex, Cagayan Valley Road, Tabang, Plaridel, Bulacan	(044) 670-16-12 (044) 670-24-02 (044) 670-18-33
RDO No. 25B Sta. Maria, Bulacan	No. 312 Government Fortunato Halili Avenue, Bagbaguin, Sta. Maria, Bulacan	(044) 641-56-98 (044) 641-29-31
RDO No. 26 Malabon / Navotas	5/F Fisher Mall, 64 Rd., Brgy. Longos, Malabon City	(02) 8285-18-32 (02) 8285-06-29 (02) 8285-18-78
RDO No. 27 Caloocan City	BIR Regional Office #140 Barrio Kalaanan, EDSA, Caloocan	(02) 8367-72-32 (02) 8364-28-69 (02) 8367-42-13 (02) 8367-39-41 (02) 8364-70-44
RDO No. 28 Novaliches	1/F & 2/F West Venue Bldg., 112 West Avenue, Quezon City (opposite of St. Vincent School)	(02) 8929-73-80 (02) 8376-48-49 (02) 8929-22-02
RDO No. 29 San Nicolas - Tondo	3/F BIR Regional Office Bldg., 1 Tuazon Bldg., Solana cor. Beaterio Sts., Intramuros, Manila	(02) 8567-42-86 (02) 8567-42-87 (02) 8567-42-84
RDO No. 30 Binondo	3/F BIR Regional Office Bldg., 2 Benlife Bldg., Solana cor. Beaterio Sts., Intramuros, Manila	(02) 8567-42-68 (02) 8567-42-67 (02) 8567-42-69
RDO No. 31 Sta. Cruz	5/F BIR Regional Office Bldg., 2 Benlife Bldg. Solana cor. Beaterio Sts. Intramuros, Manila	(02) 8518-06-58 (02) 8518-06-59 (02) 8518-06-53 (02) 8567-41-59
RDO No. 32 Quiapo – Sampaloc – San Miguel – Sta. Mesa	6/F BIR Regional Office Bldg., 2 Benlife Bldg., Solana cor. Beaterio Sts., Intramuros, Manila	(02) 8518-09-10 (02) 8567-41-50 (02) 8567-41-52
RDO No. 33 Intramuros – Ermita - Malate	2/F BIR Regional Office Office Bldg. 2 Benlife Bldg. Solana cor. Beaterio Sts., Intramuros Manila	(02) 8567-39-69 (02) 8518-08-06 (02) 8567-39-70



Revenue District Office	Address	Contact Information
RDO No. 34 Paco – Pandacan – Sta. Ana	BIR Regional Office Bldg. 2 Benlife Bldg., Solana cor. Beaterio Sts., Intramuros, Manila	(02) 8518-09-10 (02) 8567-41-50 (02) 8518-07-07 (02) 8567-42-82 (02) 8567-41-56 (02) 8518-09-06
RDO No. 35 Odiongan, Romblon (Main Office)	2/F Fernandez Bldg., Brgy. Tabing Dagat, (Sea Coast) Odiongan, Romblon (Island District)	(042) 567-60-80 (042) 567-56-07
RDO No. 36 Puerto Princesa City, Palawan	BLC Green Bldg., 320 Rizal Avenue, Brgy. Tanglaw, Puerto Princesa City, Palawan (Island District)	(048) 434-36-37 (048) 433-20-64
RDO No. 37 San Jose, Occidental Mindoro	DBP Bldg., Quirino St., San Jose, Occidental Mindoro (Island District)	(043) 457-02-34
RDO No. 38 North Quezon City	3/F & 4/F West Venue Bldg., 112 West Avenue Quezon City (opposite of St. Vincent School)	(02) 8927-10-33 (02) 8929-97-56 (02) 8929-02-64
RDO No. 39 South Quezon City	5/F to 7/F 1424 Coher Center Bldg., Quezon Avenue, Quezon City	(02) 8373-37-62 (02) 8922-18-99 (02) 8372-75-86 (02) 8922-29-82 (02) 8921-21-14 (02) 8372-75-88
RDO No. 40 Cubao, Quezon City	5/F (Roof Deck) Fisher Mall, cor. Roosevelt Junction, Quezon Avenue, Quezon City	(02) 8863-4000 loc. 4074 (02) 8863-4000 loc. 4138 (02) 8863-4000 loc. 4081
RDO No. 41 Mandaluyong City	YSK Bldg., 743 Boni Avenue, Malamig, Mandaluyong City (infront of Caltex Station & RTU)	(02) 8531-51-99 (02) 8532-53-17 (02) 8532-53-03
RDO No. 42 San Juan City	Juan Carpio Bldg., F. Blumentritt cor. Tuano St., San Juan City	(02) 8635-41-13 (02) 8723-81-37



Revenue District Office	Address	Contact Information
RDO No. 43 Pasig City	2/F & 3/F Rudgen Bldg., Shaw Boulevard, Brgy. San Antonio, Pasig City	(02) 8534-45-78 (02) 8534-46-93
RDO No. 44 Taguig - Pateros	3/F Bonifacio Tech Center, 31 <sup>st</sup> St. cor. 2 <sup>nd</sup> Avenue, Crescent West Park, FL Bonifacio Global City, Taguig City	(02) 8856-58-00 (02) 8856-09-58 (02) 8856-67-51
RDO No. 45 Marikina City	Antonio Luz Arcade, Cirma St. cor. Toyota Ave., Brgy. Sto. Niño, Marikina City	(02) 8647-45-32 (02) 8647-49-56
RDO No. 46 Cainta - Taytay	2/F Manila East Arcade 2, Don Hilario Cruz Ave., Brgy. San Juan, Taytay Rizal	(02) 8284-47-12 (02) 8284-47-38 (02) 8284-47-66
RDO No. 47 East Makati City	4/F BIR Regional Office, No. 313 Sen Gil J. Puyat Ave., Makati City	(02) 8856-68-19 (02) 8856-68-16 (02) 8856-68-18
RDO No. 48 West Makati City	5/F BIR Regional Office, No. 313 Sen. Gil J. Puyat Ave., Makati City	(02) 8856-58-48 (02) 8856-68-23
RDO No. 49 North Makati City	6/F 313 BIR Regional Office, Sen. Gil J. Puyat Ave., Makati City	(02) 8856-67-91 (02) 8856-67-93 (02) 8856-67-92
RDO No. 50 South Makati City	5/F Atrium Bldg., Makati Ave., Makati City	(02) 8811-44-92 (02) 8864-02-96 (02) 8894-35-79
RDO No. 51 Pasay City	BIR Regional Office, No. 139 Sen Gil J. Puyat Ave., Makati City	(02) 8556-81-49 (02) 8556-81-52 (02) 8556-81-53
RDO No. 52 Parañaque City	GRAM Centre Bldg., Dr. A Santos Ave., cor. Schilling St., Brgy. San Dionisio, Parañaque City (beside Puregold Jr./ Opposite Liana's Supermarket)	(02) 8829-44-11 (02) 8829-21-35 (02) 8659-07-22
RDO No. 53A Las Piñas City	OHZ Bldg., Lot 1 E-F, L. Hernandez Ave., Brgy. Almanza Uno, Zapote Rd., Las Piñas City	(02) 8802-27-53 (02) 8802-30-37



Revenue District Office	Address	Contact Information
RDO No. 53B Muntinlupa City	Lower G/F, Ayala Malls South Park National Rd., Alabang Muntinlupa City	(02) 8556-01-76 (02) 8556-98-84 (02) 8556-40-96
RDO No. 54A Trece Martirez City, East Cavite	Indang Rd., Brgy. Luciano, Trece Martirez, Cavite City	(046) 419-33-75 (046) 416-98-06
RDO No. 54B Bacoor City, West Cavite	G/F Local Mall, Centennial Road, Magdalo Patol, Kawit Cavite	(046) 434-09-12 (046) 434-09-17 (046) 458-42-25
RDO No. 55 San Pablo City, East Laguna	BIR Regional Office Bldg., Brgy. San Nicolas, Maharlika Hi- way, San Pablo City	(049) 562-09-18
RDO No. 56 Calamba City, Central Laguna	2/F Puregold Jr. Supermarket, Brgy. Parian, Calamba City Laguna	(049) 523-81-34 (049) 545-14-24
RDO No. 57 Biñan City, West Laguna	2/F Umbria Commercial Center, National RD., Tulay Bato, Brgy. San Antonio, Biñan City	(049) 511-97-97 (049) 511-90-10 (049) 511-90-35 (049) 511-97-97 loc. 107
RDO No. 58 Batangas City, West Batangas	BIR Bldg., Brgy. Hilltop Road, Batangas City	(043) 723-30-45 (043) 723-64-89 (043) 723-28-74 (043) 980-66-75
RDO No. 59 Lipa City, East Batangas	BIR Bldg., Brgy. Marawoy, Lipa City	(043) 756-38-06 (043) 756-24-54 (043) 757-26-57
RDO No. 60 Lucena City, North Lucena	LGCTI, Ilayang Dupay, Lucena City	(042) 710-32-68 (042) 373-78-07
RDO No. 61 Gumaca, South Quezon	RBA Bldg., Brgy. Mabini, Gumaca, Quezon	(042) 317-65-13 (042) 317-77-30 (042) 317-76-45
RDO No. 62 Boac, Marinduque	Elmer Tan Bldg., Nepomuceno St., Brgy. San Miguel, Boac, Marinduque	(042) 332-04-02 (042) 332-04-96
RDO No. 63 Calapan City, Oriental Mindoro	Dolce Casa, Tawiran, Calapan City	(043) 288-20-03 (043) 288-20-14





<b>Revenue District Office</b>	<b>Address</b>	<b>Contact Information</b>
RDO No. 64 Talisay, Camarines Norte	BIR Bldg., Maharlika Highway, Talisay, Camarines Norte	(054) 731-04-67
RDO No. 65 Naga City, Camarines Sur	BIR Bldg., J. Miranda Ave. cor. Princeton St. Monterey Village, Naga City	(054) 472-33-88 (054) 472-19-00
RDO No. 66 Iriga City, Camarines Sur	BIR Bldg., National Highway, San Nicolas, Iriga City	(054) 299-24-59 (054) 456-00-46
RDO No. 67 Legazpi City, Albay	BIR Bldg., Camia St. Imperial Court Subdivision, Legazpi City	(052) 742-33-26 (052) 480-47-70
RDO No. 68 Sorsogon City, Sorsogon	BIR Bldg., City Hall Compound, Cabid-an, Sorsogon City	(056) 421-56-89 (056) 211-13-65 (056) 211-18-70
RDO No. 69 Virac, Catanduanes	BIR Bldg., San Isidro Village, Virac, Catanduanes	(052) 736-03-40 (052) 736-03-60
RDO No. 70 Masbate City, Masbate	F. Nuñez Bldg., Quezon St., Masbate City	(056) 337-70-78 (056) 333-29-93 (056) 578-14-15 (056) 333-24-19
RDO No. 71 Kalibo, Aklan	Arch. Reyes cor. Acebedo St., Kalibo, Aklan	(036) 262-54-99 (036) 262-36-72 (036) 268-30-77 (036) 262-52-12
RDO No. 72 Roxas City, Capiz	McKinley St., Roxas City	(036) 522-13-84 (036) 621-65-52 (036) 621-65-54
RDO No. 73 San Jose, Antique	Cor. Zaldiver & Salazar Sts., San Jose, Antique	(036) 540-70-81 (036) 540-70-83
RDO No. 74 Ilo-Ilo City, Ilo-Ilo	Plazuela Dos, Mandurriao, Ilo-Ilo City	(033) 336-80-13 (033) 338-06-36 (033) 337-94-46
RDO No. 75 Zarraga, Ilo-Ilo	Poblacion, Zarraga, Ilo-Ilo	(033) 333-10-06 (033) 333-10-08 (033) 333-10-28 (033) 333-10-27 (033) 333-10-07
RDO No. 76 Victorias City, Negros Occidental	BIR Bldg., Brgy. V. Osmeña Avenue, Victorias City, Negros Occidental	(034) 399-33-64 (034) 399-33-14 (034) 399-32-07



Revenue District Office	Address	Contact Information
RDO No. 77 Bacolod City, Negros Occidental	G/F BIR Regional Office Bldg., Jocson Subd., cor. Hernaez Ext., Brgy. Taculing, Bacolod City	(034) 446-39-16 (034) 446-34-79 (034) 446-39-33 (034) 446-35-25
RDO No. 78 Binalbagan, Negros Occidental	BIR Bldg., Poblacion, Binalbagan, Negros Occidental	(034) 388-90-68 (034) 388-84-21
RDO No. 79 Dumaguete City, Negros Oriental	BIR Bldg., Agapito Valencia Drive, Brgy. Taclobo, Dumaguete City	(035) 225-63-45 (035) 226-36-09 (035) 226-41-02 (035) 225-51-47 (035) 225-63-45
RDO No. 80 Mandaue City, Cebu	FRC Bldg., Subangdaku, Mandaue City	(032) 414-10-13 (032) 414-10-25
RDO No. 81 Cebu City North	BIR Regional Office Bldg., Archbishop Reyes Avenue, Cebu City	(032) 232-50-23 (032) 232-50-29 (032) 232-85-83
RDO No. 82 Cebu City South	Philwood Bldg., N Bacalso Avenue, Cebu City	(032) 261-06-27 (032) 261-24-86
RDO No. 83 Talisay City, Cebu	2/F Rosalie Bldg., Tabunok, Talisay City	(032) 491-79-80 (032) 272-41-88 (032) 272-64-77
RDO No. 84 Tagbilaran City, Bohol	2/F Judge Antonio Oppus Uy bldg., M. Torralba St., Tagbilaran City	(038) 235-56-92 (038) 411-20-12
RDO No. 85 Cataraman, Northern Samar	Purok 1, Brgy. Dalakit, Cataraman, Northern Samar	0917-805-7389 0915-939-1514
RDO No. 86 Borongan City, Eastern Samar	BIR Bldg., Capitol Site, Brgy. Alang-alang, Borongan City	(055) 560-90-10
RDO No. 87 Calbayog City, Samar	BIR Bldg., Brgy. Bagacay, Calbayog City, Samar	0917-321-2323 0917-318-4571 (055) 251-31-57 (055) 543-83-85
RDO No. 88 Tacloban City, Leyte	G/F BIR Bldg., Government Center, Palo, Leyte	(053) 323-30-03 (053) 323-45-51





<b>Revenue District Office</b>	<b>Address</b>	<b>Contact Information</b>
RDO No. 89 Ormoc City, Leyte	National Highway, Brgy. Bantigue, Ormoc City	(053) 255-55-70 (053) 561-00-69 (053) 561-00-60
RDO No. 90 Maasin City, Southern Leyte	Brgy. Combado, Maasin City, Southern Leyte	(053) 381-22-90 (053) 381-24-50 (053) 381-24-51
RDO No. 91 Dipolog City, Zamboanga del Norte	Upper Sicayab, Dipolog City	(065) 212-42-41 (065) 212-23-10 (065) 212-67-56
RDO No. 92 Pagadian City, Zamboanga del Sur	3/F ACC Bldg., Rizal Avenue, Pagadian City	(062) 215-22-08 (062) 214-14-21 (062) 214-14-19 (062) 215-22-07
RDO No. 93A Zamboanga City, Zamboanga del Sur	BIR Bldg., Petit Barracks, Zamboanga City	(062) 992-03-26 (062) 991-06-05 (062) 991-19-32
RDO No. 93B Ipil, Zamboanga Sibugay	Demegilio Bldg., Purok Airways, National Highway Santol, Ipil, Zamboanga Sibugay	(062) 333-27-10 (062) 955-62-40
RDO No. 94 Isabela City, Basilan	Aniceto G. Mon Bldg., N. Valderosa St., Isabela Basilan	(062) 200-34-06 (062) 200-34-07
RDO No. 95 Jolo, Sulu	2/F Hadji Sabtirul Bldg., Travisi St., Jolo, Sulu	(085) 341-89-11
RDO No. 96 Bongao, Tawi-Tawi	AMT, Tamburani bldg., Pag-asa St., Bongao, Tawi-Tawi	(068) 268-13-42 (062) 268-10-00
RDO No. 97 Gingoog City, Misamis Oriental	Dugenuco St., Gingoog City	(088) 861-43-37 (088) 861-10-76
RDO No. 98 Cagayan de Oro City, Misamis Oriental	1/F BIR Bldg., Westbound Terminal, Bulua, Cagayan de Oro City	(088) 864-21-44 (088) 864-21-39
RDO No. 99 Malaybalay City, Bukidnon	BIR Bldg., Casisang, Malaybalay City	(088) 813-25-06
RDO No. 100 Ozamis City, Misamis Occidental	BIR Bldg. City Hall Drive, Ozamis City	(088) 521-17-96 (088) 521-39-42
RDO No. 101 Iligan City, Lanao del Norte	Quezon Avenue Ext., Palao, Iligan City	(0623) 221-00-83 (0623) 221-10-69 (0623) 221-12-84



Revenue District Office	Address	Contact Information
RDO No. 102 Marawi City, Lanao del Sur	Alic Usman Bldg., Quezon Avenue, Marawi City	0917-860-3864
RDO No. 103 Butuan City, Agusan del Norte	2/F BIR Bldg., J. Rosales Avenue, Butuan City	(085) 300-03-92 (085) 815-10-66 (085) 341-20-28
RDO No. 104 Bayugan City, Agusan del Sur	BIR Bldg., cor. Molave & Magkono Sts., Bayugan City	(085) 343-69-95 (085) 343-65-49 (085) 231-20-17
RDO No. 105 Surigao City, Surigao del Norte	BIR Bldg., Km 4 Brgy. Luna, 8400 Surigao City	(086) 310-08-03 (086) 826-11-60
RDO No. 106 Tandag City, Surigao del Sur	2/F Eduhome Bldg., Osmeña St., Tandag, Surigao del Sur	(086) 211-50-33 (086) 211-32-28 (086) 211-41-95
RDO No. 107 Cotabato City, Maguindanao	BIR Building SK Pendatun St., Cotabato City	(064) 421-53-42 (064) 421-42-42 (064) 421-56-06
RDO No. 108 Kidapawan City, North Cotabato	BIR District Office Bldg., Quezon Boulevard cor. Padilla St., Kidapawan City	(064) 577-35-17 (064) 577-17-07 (064) 577-12-91
RDO No. 109 Tacurong City, Sultan Kudarat	LINFEL Bldg., Magsaysay Avenue, Tacurong City	(064) 200-66-79 (064) 200-32-17 (064) 200-32-16
RDO No. 110 General Santos City, South Cotabato	BIR District Office Bldg., Pendatun Avenue cor. Laurel & M. Roxas Sts., General Santos City	(083) 522-24-21 (083) 552-11-42
RDO No. 111 Koronadal City, South Cotabato	Arellano St., Brgy. Zone II, Koronadal City, South Cotabato	(083) 228-10-18 (083) 228-10-17 (083) 228-10-16
RDO No. 112 Tagum City, Davao del Norte	Capitol Compound, Mankilam, Tagum City, Davao del Norte	(084) 217-22-90 (084) 655-93-97 (084) 218-21-88
RDO No. 113A West Davao City	Bolton Ext., Davao City (at the back of the Regional Office Building- right wing)	(082) 211-77-15 (082) 224-02-21 (082) 285-72-05
RDO No. 113B East Davao City	Bolton Ext., Davao City (at the back of the Regional Office Building- left wing)	(082) 222-01-99 (082) 227-18-33 (082) 285-79-88 (082) 222-33-18 (082) 227-55-83



Revenue District Office	Address	Contact Information
RDO No. 114 Mati City, Davao Oriental	BIR, Gomez St., Mati City, Davao Oriental	(087) 811-79-54 (087) 811-20-78 (087) 811-20-72
RDO No. 115 Digos City, Davao del Sur	BIR Bldg., Aurora 3 <sup>rd</sup> St., Brgy. San Jose, Digos City	(082) 553-47-81 (082) 553-50-44 (082) 553-50-45



# **BUREAU OF INTERNAL REVENUE**

BIR ROAD, DILIMAN, QUEZON CITY



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