



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
National Office Building  
Quezon City



OCT 24 2025

## REVENUE MEMORANDUM CIRCULAR NO. 097 - 2025

**SUBJECT :** Circularizing the Availability of the Revised BIR Registration Forms  
**TO :** All Internal Revenue Officers, Employees, and Others Concerned

This Circular is issued to inform taxpayers and others concerned on the availability of the revised BIR Registration Forms (October 2025 ENCS), hereto attached as Annexes "A" to "G".

<u>Form No.</u>	<u>Description</u>
1900 (Annex "A")	Application for Permit to Use Loose-Leaf Books of Accounts/ Invoices and Other Accounting Records
1901 (Annex "B")	Application for Registration for Self-Employed (Single Proprietor/Professional), Mixed Income Individuals, Non-Resident Alien Engaged in Trade/Business, Estate and Trust
1902 (Annex "C")	Application for Registration for Individuals Earning Purely Compensation Income (Local and Alien Employee)
1903 (Annex "D")	Application for Registration for Corporations, Partnerships (Taxable/Non-Taxable), Including Government Agencies and Instrumentalities (GAIs), Local Government Units (LGUs), Cooperatives and Associations
1904 (Annex "E")	Application for Registration for One-time Taxpayer and Person Registering under E.O. 98 (Securing a TIN to be able to transact with any government office)
1905 (Annex "F")	Application for Registration Information Update/ Correction/ Cancellation
1906 (Annex "G")	Application for Authority to Print Invoices

The revisions are part of the Bureau's effort to improve the existing registration forms and to streamline the current registration processes by updating the Checklist of Documentary Requirements (CDR) per RMC No. 74-2015 in relation to the implementation of Republic Act (RA) No. 11032, otherwise known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018".

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

*legak # 00167*  
**MARISSAO. CABREROS, CESO III**  
 Deputy Commissioner  
 Operations Group  
 Officer-In-Charge  
 (per RSO/DPO No. 6C-2025)  
 Date of Signing: Oct 24, 2025

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