

**BIR FORM****2303**

REVISED: APRIL 2019

**REPUBLICA NG PILIPINAS****KAGAWARAN NG PANANALAPI****KAWANAHAN NG RENTAS INTERNAS****REVENUE REGION NO. 017 - BUTUAN CITY****REVENUE DISTRICT OFFICE NO. 105 - TANDAG, SURIGAO DEL SUR****OCN: 106RC20250000000452****Date OCN Generated: February 24, 2025****TIN & BRANCH CODE  
743-615-204-00000****REGISTERING OFFICE****REGISTERED ADDRESS****MANYAYAY 8307 LIANGA SURIGAO DEL SUR PHILIPPINES****CERTIFICATE OF REGISTRATION****NAME OF TAXPAYER  
POLINAR, MARICEL BALILL****X Head Office****TIN ISSUANCE DATE****May 27, 2019****Branch****TAX TYPES****FORM****FILING****FILING****INDIVIDUAL INCOME TAX****1701/17****January 1, 2026****ANNUALLY****FILING DUE DATE****On or before April 15 of each year covering income for the preceding taxable year.****INDIVIDUAL INCOME TAX****1701Q****February 24, 2025****QUARTERLY****1st Quarter-on or before MAY 15****2nd Quarter-on or before AUGUST 15****3rd Quarter-on or before November 15****PERCENTAGE TAX QUARTERLY****2551Q****February 24, 2025****QUARTERLY****Within twenty five (25) days after the end of each taxable quarter.****TAXPAYER TYPE/S****SINGLE PROPRIETORSHIP ONLY (RESIDENT CITIZEN)****BUSINESS INFORMATION DETAILS****TRADE NAME 1****POLINAR FURNITURE SHOP****CATEGORY****REGISTRATION DATE****February 24, 2025****(PSIC)****47591-RETAIL SALE OF HOME FURNISHING FURNITURE AND FIXTURES, INCLUDING LAMPS AND LAMP SHADES****Primary****Line of Business****FURNITURE SHOP****REMINDERS:**

- An annual registration fee shall be paid upon registration and every year thereafter on or before the last day of January, using BIR Form No. 0605.
- Filing of required tax return/s to conform with the above tax types, whether with or without business operation, to avoid penalties.
- For new business registrants, application for registration of manual Books of Accounts (B/As) shall be before the deadline for filing of the initial quarterly income tax return or annual income tax return whichever comes earlier from the date of registration. Registration of new set of manual B/As shall be before its use.
- Immediately inform the district office in case of transfer/cessation of business and other changes in registration information by filing BIR Form No. 1905.
- For Self-Employed Individuals (SEI) whose gross sales and/or receipts and other non-operating income does not exceed P3,000,000 and who opted to avail of the 8% Income tax rate, the tax type Percentage Tax (PT) shall not be reflected in the Certificate of Registration (COR). However, at the start of each taxable year, such SEI shall be automatically subjected to graduated income tax rates and required to file quarterly percentage tax return (BIR Form No. 2551Q) and option to replace the COR to reflect "PT", unless qualified and opted to avail of the 8% Income tax rate annually.

03

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**REPUBLICA NG PILIPINAS**  
**KAGAWARAN NG PANAHALAPIN**  
**KAWANHAN NG RENTAS INTERNAS**  
**REVENUE REGION NO. 017 BUTUAN CITY**  
**REVENUE DISTRICT OFFICE NO. 165 - TANDAG, SURIGAO DEL SUR**

Date OCN: **OCN: 106RC2025000000452**

Generated: **February 24, 2025**

**TIN & BRANCH CODE**  
**743-615-204-00000**

**NAME OF TAXPAYER**  
**POLINAR, MARICEL BALILI**

**REGISTERING OFFICE**

**X Head Office**  
**Branch**

**REGISTERED ADDRESS**

**MANYAYAY 8307 LIANGA SURIGAO DEL SUR PHILIPPINES**

**RDO DRY SEAL**

I hereby certify that the above named person is registered as indicated  
above, under the provision of the National Internal Revenue Code, as  
amended.

*[Signature]*

**MARIA LANE L. VENTURES**

**OIC-ASSISTANT REVENUE DISTRICT OFFICER**  
(Signature over Printed Name)

**THIS CERTIFICATE MUST BE EXHIBITED CONSPICUOUSLY IN THE PLACE OF BUSINESS.**