

BIR FORM
2303

REVISED: APRIL 2019

REPUBLICA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
REVENUE REGION NO. 08A - MAKATI CITY
REVENUE DISTRICT OFFICE NO. 048 - WEST MAKATI

OCN: 048RC2024000001137

Date OCN Generated: April 26, 2024

CERTIFICATE OF REGISTRATION

TIN & BRANCH CODE 223-323-200-00000	NAME OF TAXPAYER FRANCISCO, MAYO REYES	TIN ISSUANCE DATE March 28, 2003
REGISTERING OFFICE	<input checked="" type="checkbox"/> Head Office	Branch
REGISTERED ADDRESS 1-A G/F DONA SEBASTIANA MANSION 1767 EVANGELISTA BANGKAL 1233 CITY OF MAKATI NCR, FOURTH DISTRICT PHILIPPINES		

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.

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



CELESTINO C. VIERNES

REVENUE DISTRICT OFFICER
(Signature over Printed Name) **TADJUDIN M. GUTING**
OIC-Asst. Revenue District Officer

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