



Fill in applicable spaces. Mark all appropriate boxes with an "X"

PART I - TAXPAYER INFORMATION

1 Taxpayer Identification Number (<i>TIN</i>)	2 RDO Code	3 Contact Number (<i>Landline/Mobile No.</i>)
[REDACTED]	[REDACTED]	[REDACTED]

4 Registered Name (*If Individual, Last Name, First Name, Middle Name, Suffix*) (*If Non-Individual, Registered Name*)

PART II - REASON/DETAILS OF REGISTRATION INFORMATION UPDATE/CORRECTION

5 Replacement/Cancellation of FORM/S	REASON/DETAILS	6 Other Updates
<input type="checkbox"/> A. Certificate of Registration (COR)	<input type="checkbox"/> Lost/Damaged	<input type="checkbox"/> Closure of Business (<i>proceed to Number 8</i>)
<input type="checkbox"/> B. Authority to Print (ATP) Receipts/Invoices	<input type="checkbox"/> Change of Accredited Printer as Requested by the taxpayer	<input type="checkbox"/> Change of Civil Status (<i>proceed to Number 9</i>)
<input type="checkbox"/> C. Tax Clearance Certificate of Liabilities (TCL1)	<input type="checkbox"/> Correction/Change/Update of Registration Information	<input type="checkbox"/> Register/Update of Books of Accounts (<i>proceed to Number 10</i>)
<input type="checkbox"/> D. Taxpayer Identification Number (TIN) Card	<input type="checkbox"/> Others (<i>specify</i>)	<input type="checkbox"/> Avail of 8% Income Tax Rate Option
<input type="checkbox"/> E. Others (<i>specify</i>) _____		<input type="checkbox"/> Others (<i>specify</i>) _____

7 Correction/Change/Update of Registration Information

<input type="checkbox"/> A. UPDATE REGISTERED NAME/TRADE NAME	<input type="checkbox"/> Change in Registered Name	<input type="checkbox"/> Change in Trade Name	<input type="checkbox"/> Additional Trade Name
Old			
New			

B. CHANGE IN REGISTERED ADDRESS

<input type="checkbox"/> Transfer within same RDO	<input type="checkbox"/> Transfer to another RDO	From <input style="width: 40px; height: 20px; border: 1px solid black;" type="text"/>	(Old RDO)	To <input style="width: 40px; height: 20px; border: 1px solid black;" type="text"/>	(New RDO)
New Address					
Unit/Room/Floor/Building No.		Building Name/Tower		Lot/Block/Phase/House No.	
<input style="width: 150px; height: 30px; border: 1px solid black;" type="text"/>		<input style="width: 300px; height: 30px; border: 1px solid black;" type="text"/>		<input style="width: 150px; height: 30px; border: 1px solid black;" type="text"/>	
Street Name		Subdivision/Village/Zone			
<input style="width: 300px; height: 30px; border: 1px solid black;" type="text"/>		<input style="width: 300px; height: 30px; border: 1px solid black;" type="text"/>			
Barangay		Town/District			
<input style="width: 300px; height: 30px; border: 1px solid black;" type="text"/>		<input style="width: 300px; height: 30px; border: 1px solid black;" type="text"/>			
Municipality/City		Province		ZIP Code	
<input style="width: 300px; height: 30px; border: 1px solid black;" type="text"/>		<input style="width: 150px; height: 30px; border: 1px solid black;" type="text"/>		<input style="width: 100px; height: 30px; border: 1px solid black;" type="text"/>	

C. CHANGE IN ACCOUNTING PERIOD (*Applicable to Non-Individual*)

<input type="checkbox"/> From Calendar to Fiscal Period	Accounting Start Month	Effectivity Date (MM/DD/YYYY)
<input type="checkbox"/> From One Fiscal Period to Another Fiscal Period		
<input type="checkbox"/> From Fiscal to Calendar Period		

D. CHANGE/ADD REGISTERED ACTIVITY/LINE OF BUSINESS

New Registered Activity/Line of Business	Effectivity Date of Change (MM/DD/YYYY)

E CHANGE FACILITY TYPE/DETAILS (attach additional sheet/s, if necessary)

Facility Code	Facility Type (check applicable facility type)							
	PP	SP	WH	SR	GG	BT	RP	Others (specify)
F								
F								

Facility Type*

- PP** – Place of Production/Plant
- SP** – Storage Place
- WH** – Warehouse
- SR** – Showroom

GG – Garage
BT – Bus Terminal
RP – Real Property for Lease with No Sales Activity

9 Change of Civil Status

From Single to Married From Married to Single

From Married to Single

A. Old Name/Maiden Name (*First Name, Middle Name, Last Name, Suffix*)

B. New Name/Married Name (*First Name, Middle Name, Last Name, Suffix*)

C. Spouse Information

Employment Status of Spouse

Unemployed

Employed Locally

Employed Abroad

Engaged in Business/Practice of Profession

Spouse Name (Last Name, First Name, Middle Name, Suffix)

Spouse TIN

Spouse Employer's Name (Attach additional sheet/s, if necessary)
(If Individual, Last Name, First Name, Middle, Suffix Name) (If Non-Individual, Registered Name)

Spouse Employer's TIN

10 Books of Accounts (Registration/Update) (Attach additional sheet/s, if necessary)

Continuation of No. 10

11 Other Update/Correction (*please specify details*)

Effectivity Date of Change (MM/DD/YYYY)

12 Declaration

12 Declaration: I declare, under the penalties of perjury, that this application has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I give my consent to the processing of my information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

*Stamp of BIR Receiving Office
and Date of Receipt*

TAXPAYER/AUTHORIZED REPRESENTATIVE/TAX AGENT
(Signature over Printed Name)

Title/Position of Signatory

***Note:** The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

Documentary Requirements

TIN CARD ISSUANCE

- 1. Latest 1x1 Photo ID; (1 original)
- 2. Any government-issued ID (e.g., PhilID/ePhilID, Passport, Driver's License/eDriver's License) 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)
- 3. Affidavit of Loss, in case of replacement due to lost TIN Card; (1 original)
Note:
 - Personal appearance is mandatory.
 - First time application of TIN Card (Paper Card) is FREE of charge. In case of lost or damage TIN Card, P100.00 replacement fee.
 - FAKE TIN Card shall be confiscated and shall be subjected to destruction and disposal.

CHANGE IN REGISTERED BUSINESS ADDRESS UNDER THE JURISDICTION OF THE SAME RDO

- 1. Mayor's Permit/DTI Certificate/SEC COR/Digital Certificate or Form for Appointment of Officers (in case of One Person Corp.) bearing the new business address; (1 photocopy)
- 2. Letter Request for temporary use of old invoices/supplementary invoices (for business taxpayers) if applicable. (1 original)

CHANGE IN ACCOUNTING PERIOD

- 1. Letter request indicating the reasons and change in accounting period; (1 original)
- 2. SEC Certificate/Digital Certificate of Filing of Amended By-Laws showing the change in accounting period; (1 certified true copy)
- 3. Sworn declaration of "Non-forum Shopping" stating that the request has not been filed or previously acted upon by the BIR National Office; (1 original)
- 4. Sworn Undertaking to File a Separate Final/Adjustment Return. (1 original)

CHANGE IN CIVIL STATUS

- 1. Marriage Contract or Court Order (declaration of nullity of marriage); (1 photocopy)
- 2. Letter Request for temporary use of old invoices/supplementary invoices (for female business taxpayers) if applicable; (1 original)

CHANGE IN REGISTERED NAME/TRADE NAME; CHANGE/ADD IN REGISTERED ACTIVITIES/LINE OF BUSINESS

- 1. Amended SEC Certificate/Digital Certificate of Registration/Form for Appointment of Officers (for One Person Corp.)/DTI Certificate (for the change in registered name/trade name); (1 photocopy) or Amended Mayor's Permit or SEC Certificate/Digital Certificate of Registration (for the change/add in registered activities/line of business) or Form for Appointment of Officers (for One Person Corp.) if applicable; (1 photocopy) and
- 2. Letter Request for temporary use of old invoices/supplementary invoices (for business taxpayers) if applicable; (1 original)

CHANGE/ADD INCENTIVE DETAILS

- 1. Investment Promotion Agency Certificate of Registration or similar certificates; (1 photocopy)

REPLACEMENT OF LOST COR/ATP

- 1. Affidavit of Loss. (1 original)
- 2. Fee: P30.00 Loose Stamp (DST) for COR only.

REGISTRATION OF MANUAL BOOKS OF ACCOUNTS (NEW OR SUBSEQUENT)

- 1. New set of permanently bound books of accounts.

REGISTRATION OF MANUAL LOOSE-LEAF BOOKS OF ACCOUNTS

- 1. Permit to Use Loose Leaf Books of Accounts; (1 photocopy)
- 2. Permanently bound Loose Leaf Books (1 photocopy)
- 3. Affidavit attesting the completeness, accuracy and correctness of entries in Books of Accounts and the number of Loose Leaf used for the period covered. (1 original)

REGISTRATION OF COMPUTERIZED BOOKS OF ACCOUNTS

- 1. Acknowledgement Certificate or Permit to Use (PTU) Computerized Accounting System (CAS)/Computerized Books of Accounts (CBA) and/or its Components, if applicable; (1 photocopy)
- 2. **Transmittal letter showing the detailed content of the USB Drive label, i.e., File Name, Type and Size** - DVD/USB Drive or other electronic storage containing Electronic Books of Accounts in Standard Audit File (SAF) and properly labeled with name of the taxpayer and taxable year; (1 copy)
- 3. 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)

TRANSFER OF REGISTRATION OF INDIVIDUALS NOT ENGAGED IN BUSINESS (E.O. 98/ONETT/EMPLOYEE)

- 1. BIR Form No. 1905; (2 original)

TRANSFER OF BUSINESS REGISTRATION TO ANOTHER RDO (HEAD OFFICE AND/OR BRANCH)

A. SUBMIT TO OLD RDO

- 1. BIR Form No. 1905 (3 originals) all copy for stamping "Received";
 - 1st copy – to be forwarded to new RDO by old RDO, attached to Transfer Related Docket (TRD)
 - 2nd copy – old RDO's file copy
 - 3rd copy – taxpayer's file copy
- 2. Inventory list of unused invoices and supplementary invoices (for destruction if not to be used in the new RDO) or letter request with inventory list for approval of old RDO for use of the unused invoices/supplementary invoices in new RDO; (3 originals)
 - 1st copy – RDO file
 - 2nd copy – new RDO
 - 3rd copy – taxpayer's file
- 3. Notarized Transfer Commitment Form (3 originals), if applicable/ if with open cases.
 - 1st copy – to be forwarded to new RDO by old RDO, attached to (TRD)
 - 2nd copy – old RDO's file copy
 - 3rd copy – taxpayer's file copy

B. SUBMIT TO NEW RDO

- 1. BIR Form No. 1905; (2 original)
- 2. For Non-Individual Taxpayer's only, SEC Certificate/Digital Certificate:
 - Amended Articles of Incorporation/Partnership/Cooperation bearing the taxpayer's new principal business address; (1 photocopy) and
 - Certificate of Filing of Amended Articles of Incorporations/COR of Amendments to Articles of Cooperation and By-Laws. (1 photocopy)
- 3. For Non-Individuals, Single Proprietors, except Professionals:
 - Mayor's Business Permit; or
 - Duly received Application for Mayor's Business Permit, if the former is still in process with the LGU; (1 photocopy)
- 4. Unused invoices and supplementary invoices for re-stamping with approved letter request and inventory list (2nd copy) by old RDO; (1 original)
- 5. 3rd copy of Transfer Commitment Form, if applicable, together with the 3rd copy of BIR Form No. 1905 duly received by old RDO. (1 photocopy)

CANCELLATION OF TIN DUE TO DEATH OR IDENTICAL/MULTIPLE TIN

- 1. Death Certificate, in case of death of an individual; (1 photocopy)

CLOSURE OF BUSINESS (HEAD OFFICE/BRANCH), CANCELLATION OF TIN/REGISTRATION DUE TO DISSOLUTION, MERGER OR CONSOLIDATION

- 1. List of ending inventory of goods, supplies, including capital goods; (1 original)
- 2. Inventory of unused invoices/supplementary invoices, together with Unused invoices/supplementary invoices and all other unutilized accounting forms (e.g., vouchers, debit/credit memos, delivery receipts, purchase orders, etc.);
- 3. Original copy of BIR Notices and BIR Permits (e.g., ATP; NIRI; Accreditation Certificate and Permit to Use – for CRM/POS; etc.) issued to taxpayer as well as original copy of the BIR Certificate of Registration (COR)/Electronic COR

FEES TO BE PAID

- 1. Fee: P30.00 Loose Stamp (DST) to be affixed to the Tax Clearance Certificate issued for closure of business.

ADDITIONAL DOCUMENTS, IF APPLICABLE:

- 1. If transacting through a Representative:
 - For Individual:**
 - 1.1. Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction/s; [1 original for first time submission, if authorized to more than one transaction, submit certified true copy (together with the original copy for presentation and validation only)]
 - 1.2. Any government-issued ID of the taxpayer and authorized representative; [1 photocopy, both with original specimen signature (wet)]
 - For Corporation/Non-Individual:**
 - 1.1. Board Resolution/Written Resolution (in case of OPC) or Secretary's Certificate, indicating the purpose and the name of the authorized representative; [1 original for the first submission, if authorized to more than one transaction, submit certified true copy (together with the original copy for presentation and validation only)];
 - 1.2. Any government-issued ID of the taxpayer and authorized representative; [1 photocopy, both with original specimen signature (wet)]