

(To be filled out by BIR) DLN: _____



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Bringing in Revenues
for Nation-building

Application for
Registration Information
Update/Correction/Cancellation

BIR Form No.
1905
October 2025 (ENCS) P1

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

PART I - TAXPAYER INFORMATION

1 Taxpayer Identification Number (TIN)	2 RDO Code	3 Contact Number (Landline/Mobile No.)
<div></div>	<div></div>	<div></div>
4 Registered Name (If Individual, Last Name, First Name, Middle Name, Suffix) (If Non-Individual, Registered Name)		
<div></div>		

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

5 Replacement/Cancellation of	6 Other Updates
<div>FORMS</div> <div><div><input type="checkbox"/> A. Certificate of Registration (COR)</div><div><input type="checkbox"/> B. Authority to Print (ATP) Receipts/Invoices</div><div><input type="checkbox"/> C. Tax Clearance Certificate of Liabilities (TCL1)</div><div><input type="checkbox"/> D. Taxpayer Identification Number (TIN) Card</div><div><input type="checkbox"/> E. Others (specify) <div></div></div></div> <div>REASON/DETAILS</div> <div><div><input type="checkbox"/> Lost/Damaged</div><div><input type="checkbox"/> Change of Accredited Printer as Requested by the taxpayer</div><div><input type="checkbox"/> Correction/Change/Update of Registration Information</div><div><input type="checkbox"/> Others (specify) <div></div></div></div>	

☐ Closure of Business (proceed to Number 8)

☐ Change of Civil Status (proceed to Number 9)

☐ Register/Update of Books of Accounts (proceed to Number 10)

☐ Avail of 8% Income Tax Rate Option

☐ Others (specify)

7 Correction/Change/Update of Registration Information
<div><input type="checkbox"/> A. UPDATE REGISTERED NAME/TRADE NAME</div> <div><div><input type="checkbox"/> Change in Registered Name</div><div><input type="checkbox"/> Change in Trade Name</div><div><input type="checkbox"/> Additional Trade Name</div></div> <div><div>Old</div><div></div></div> <div><div>New</div><div></div></div>

<div><input type="checkbox"/> B. CHANGE IN REGISTERED ADDRESS</div> <div><div><input type="checkbox"/> Transfer within same RDO</div><div><input type="checkbox"/> Transfer to another RDO</div></div> <div><div>From</div><div>(Old RDO)</div><div></div></div> <div><div>To</div><div>(New RDO)</div><div></div></div> <div>New Address</div> <div><div>Unit/Room/Floor/Building No.</div><div></div></div> <div><div>Building Name/Tower</div><div></div></div> <div><div>Lot/Block/Phase/House No.</div><div></div></div> <div><div>Street Name</div><div></div></div> <div><div>Subdivision/Village/Zone</div><div></div></div> <div><div>Barangay</div><div></div></div> <div><div>Town/District</div><div></div></div> <div><div>Municipality/City</div><div></div></div> <div><div>Province</div><div></div></div> <div><div>ZIP Code</div><div></div></div>
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<div><input type="checkbox"/> C. CHANGE IN ACCOUNTING PERIOD (Applicable to Non-Individual)</div> <div><div><input type="checkbox"/> From Calendar to Fiscal Period</div><div><input type="checkbox"/> From One Fiscal Period to Another Fiscal Period</div><div><input type="checkbox"/> From Fiscal to Calendar Period</div></div> <div><div>Accounting Start Month</div><div></div></div> <div><div>Effectivity Date (MM/DD/YYYY)</div><div></div></div>

<div><input type="checkbox"/> D. CHANGE/ADD REGISTERED ACTIVITY/LINE OF BUSINESS</div> <div><div>New Registered Activity/Line of Business</div><div></div></div> <div><div>Effectivity Date of Change (MM/DD/YYYY)</div><div></div></div>

<div><input type="checkbox"/> E. CHANGE FACILITY TYPE/DETAILS (attach additional sheet/s, if necessary)</div> <div><table><tr><td rowspan="2">Facility Code</td><td colspan="8">Facility Type (check applicable facility type)</td></tr><tr><td>PP</td><td>SP</td><td>WH</td><td>SR</td><td>GG</td><td>BT</td><td>RP</td><td>Others (specify)</td></tr><tr><td>F</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>F</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></div> <div><div>Facility Type*</div><div>PP – Place of Production/Plant</div><div>SP – Storage Place</div><div>WH – Warehouse</div><div>SR – Showroom</div><div>GG – Garage</div><div>BT – Bus Terminal</div><div>RP – Real Property for Lease with No Sales Activity</div></div>	Facility Code	Facility Type (check applicable facility type)								PP	SP	WH	SR	GG	BT	RP	Others (specify)	F									F								
Facility Code		Facility Type (check applicable facility type)																																	
	PP	SP	WH	SR	GG	BT	RP	Others (specify)																											
F																																			
F																																			

☐ F. CHANGE/ADD INCENTIVE DETAILS/REGISTRATION

Investment Promotion Agency	<div></div>	Number of Years	<div></div>
Legal Basis	<div></div>	Start Date (MM/DD/YYYY)	<div></div>
Incentives Granted	<div></div>	End Date (MM/DD/YYYY)	<div></div>
Registration/Accreditation No.	<div></div>	Registered Activity	<div></div>
		Tax Regime	<div></div>
Effectivity Date (MM/DD/YYYY)	<div></div>	Activity Start Date (MM/DD/YYYY)	<div></div>
Date Issued (MM/DD/YYYY)	<div></div>	Activity End Date (MM/DD/YYYY)	<div></div>

☐ G. CHANGE/ADD TAX TYPE DETAILS/SUSPEND TAX TYPE/RE-REGISTER TAX TYPE

Cancelled Tax Type/s	Form Type	ATC	Effectivity Date of Change (MM/DD/YYYY)
	(to be filled out by BIR)		
<div></div>	<div></div>	<div></div>	<div></div>
Re-register/Added/New Tax Type/s	Form Type	ATC	Effectivity Date (MM/DD/YYYY)
	(to be filled out by BIR)		
<div></div>	<div></div>	<div></div>	<div></div>
Suspended Tax Type/s	Form Type	ATC	Effectivity Date (Required)
	(to be filled out by BIR)		

☐ H. CHANGE/UPDATE OF CONTACT TYPE

☐ Landline Number ☐ Mobile Number ☐ Fax Number

Email Address (required)

☐ I. CHANGE/UPDATE OF CONTACT PERSON/AUTHORIZED REPRESENTATIVE

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

Position

TIN

☐ J. CHANGE/UPDATE OF NAME OF INCORPORATORS/OFFICERS/PARTNERS/AFFILIATES/SUBSIDIARIES/RELATED PARTIES/ MEMBERS

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

<div></div>	TIN
<div></div>	<div></div>
<div></div>	<div></div>
<div></div>	<div></div>
<div></div>	<div></div>
<div></div>	<div></div>

8 Closure of Business/Cancellation of Registration

☐ A. CANCELLATION OF TIN

☐ Death ☐ Others (specify)

☐ Multiple/Identical TIN

☐ Permanent closure of a branch Effectivity Date of Cancellation (MM/DD/YYYY)

☐ Permanent closure of business operations (Non-Individual)

☐ B. DE-REGISTER/CESSATION OF REGISTRATION OF BUSINESS

☐ Permanent closure of business (head office) of an individual Trade/Business Name

☐ Others (please specify)

 Effectivity Date of Cessation (MM/DD/YYYY)

***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 validations 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)]