

1. Online Application for Taxpayer Identification Number (TIN) of Local Employee

Individuals who are registering with the Bureau of Internal Revenue for the first time by reason of employment are required to register within ten (10) days from the date of employment.

Where to Avail: Online through the Employer using the BIR eRegistration (eREG) System. Submission of documents is before the 10th day of the following month.

Office or Division:	Revenue District Office (RDO) - Client Support Section (CSS)	
Classification:	Simple	
Type of Transaction:	G2B – Government to Business Entity	
Who may avail:	All Local Employers registered with the Bureau.	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
A. FOR LOCAL EMPLOYEES		
1. BIR Form No. 1902; (2 originals);	1.1. RDO – Client Support Section Area 1.2. Downloadable at BIR website (www.bir.gov.ph)	
2. Any government-issued ID (e.g. PhilID, Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address, and birthdate of the applicant, in case the ID has no address, any proof of residence. (1 photocopy) Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.	2. Issuing Agency	
	Example ID	Issuing Agency
	1.PhilID, Birth Certificate	PSA, Local Civil Registry
	2.Driver's License	LTO
	3.UMID	SSS, GSIS
	4.Voter's ID	COMELEC
	5.Passport	DFA
	6.Digiized Postal ID	Post Office
	7.PRC ID	PRC
	8.OWWA ID	OWWA

Additional documents, if applicable to local employees:				
1. Marriage contract, for married female (1 photocopy).		1. PSA, Local Civil Registry		
B. FOR ALIEN EMPLOYEES				
1. BIR Form No. 1902; (2 originals)		1.1. RDO – Client Support Section Area 1.2. Downloadable at BIR website (www.bir.gov.ph)		
2. Passport (Bio page, including date of entry/arrival and exit/departure stamp, if applicable); (1 photocopy)		2. Foreign government		
3. Employment contract or equivalent document indicating duration of employment, compensation and other benefits, and scope of duties. (1 certified true copy)		3. Local employer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Employee submits to the employer the duly accomplished application forms, together with the complete documentary requirements.	1. None	None	None	None
2. Employer secures TIN for their employees by accessing the eREG System.	2. None	None	None	None
3. Employer submits the printed eREG Confirmation Page and BIR Form No.1902 together with the complete documentary requirements to the designated registration counter.	3. Receive BIR Form with the complete documentary requirements.	None	30 Minutes	Registration Officer
TOTAL		None	30 Minutes	RDO-CSS

2. Manual Processing of Application for Taxpayer Identification Number (TIN) of Local Employee

Individuals who are registering with the Bureau of Internal Revenue for the first time by reason of employment are required to register within ten (10) days from the date of employment.

Where to Avail: Revenue District Office having jurisdiction over the place of office of the principal employer where such employee is expected to report for work.

Office or Division:	Revenue District Office (RDO) - Client Support Section (CSS)																			
Classification:	Simple																			
Type of Transaction:	G2C – Government to Citizen																			
Who may avail:	All Hired Employees Earning Purely Compensation Income in the Philippines.																			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE																		
A. FOR LOCAL EMPLOYEES																				
1. BIR Form No. 1902; (2 originals)	1.1. RDO – Client Support Section Area 1.2. Downloadable at BIR website (www.bir.gov.ph)																			
2. Any government-issued ID (e.g. PhilID, Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address, and birthdate of the applicant, in case the ID has no address, any proof of residence. (1 photocopy) Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.	2. Issuing Agency																			
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">Example ID</th> <th style="text-align: center;">Issuing Agency</th> </tr> </thead> <tbody> <tr> <td>1.PhilID, Birth Certificate</td> <td>PSA, Local Civil Registry</td> </tr> <tr> <td>2.Driver's License</td> <td>LTO</td> </tr> <tr> <td>3.UMID</td> <td>SSS, GSIS</td> </tr> <tr> <td>4.Voter's ID</td> <td>COMELEC</td> </tr> <tr> <td>5.Passport</td> <td>DFA</td> </tr> <tr> <td>6.Digitized Postal ID</td> <td>Post Office</td> </tr> <tr> <td>7.PRC ID</td> <td>PRC</td> </tr> <tr> <td>8.OWWA ID</td> <td>OWWA</td> </tr> </tbody> </table>		Example ID	Issuing Agency	1.PhilID, Birth Certificate	PSA, Local Civil Registry	2.Driver's License	LTO	3.UMID	SSS, GSIS	4.Voter's ID	COMELEC	5.Passport	DFA	6.Digitized Postal ID	Post Office	7.PRC ID	PRC	8.OWWA ID	OWWA
Example ID	Issuing Agency																			
1.PhilID, Birth Certificate	PSA, Local Civil Registry																			
2.Driver's License	LTO																			
3.UMID	SSS, GSIS																			
4.Voter's ID	COMELEC																			
5.Passport	DFA																			
6.Digitized Postal ID	Post Office																			
7.PRC ID	PRC																			
8.OWWA ID	OWWA																			
Additional documents, if applicable to local employees:																				
1. Marriage contract, for married female; (1 photocopy)	1. PSA, Local Civil Registry																			

B. FOR ALIEN EMPLOYEES	
1. BIR Form No. 1902; (2 originals)	1.1. RDO – Client Support Section Area 1.2. Downloadable at BIR website (www.bir.gov.ph)
2. Passport (Bio page, including date of entry/arrival and exit/departure stamp, if applicable); (1 photocopy)	2. Foreign government
3. Employment contract or equivalent document indicating duration of employment, compensation and other benefits, and scope of duties. (1 certified true copy)	3. Local employer
Additional Documents, if applicable to the following cases:	
1. Employer Securing TIN in behalf of its employees:	
1.1. Letter of Authority (LOA) with company letter head (if applicable) signed by the President or HR Head indicating the company name and its authorized representative; (1 original)	1.1. Employer
1.2. Any government-issued ID of the signatory (for signature validation); (1 certified true copy)	1.2. Employer
1.3. Any government-issued ID of authorized person of the employer; (1 photocopy)	1.3. Employer's Authorized Representative
Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application	
1.4. Transmittal List of Newly Hired Employees with place of assignment and certifying that the list is its newly hired employees; (1 original)	1.4. Employer
1.5. Letter of Authority from the employee/s; (1 original)	1.5. Employer
1.6. Printed copy of eREG System message that the employee has a similar record, if applicable. (1 original)	1.6. eREG System (website)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements to the Registration Officer Counter. Note: Secure one queuing number per application.	none	none	2 Hours	Officer-of-the Day/Registration Officer RDO-CSS
None	1.1. Call the next queuing number	none	2 minutes	Registration Officer
None	1.2. Verify taxpayer's and employer's existence in the eREG TIN Query/ITS/IRIS.	none	13 minutes	Registration Officer RDO-CSS
None	1.3. Validate the accuracy and completeness of documentary requirements submitted by the applicant.	none	1 Hour, 30 minutes	Registration Officer RDO-CSS
None	1.3.1. Check for completeness of documentary requirements:	none		
None	a. If complete, stamp "RECEIVED" on the application and sign the Checklist of Documentary Requirements (CDR).	none		
1.1. If with incomplete requirements, receive the submitted documents and CDR from the Registration Officer Counter, by acknowledging the identified lacking documentary requirements.	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking documentary requirements by signing the CDR	none		
None	1.4. Assign a Document Locator Number (DLN).	none	10 minutes	Registration Officer RDO-CSS
None	1.5. Encode and generate TIN. Indicate the TIN on the BIR Form No. 1902	none	2 hours	Registration Officer RDO-CSS
2. Receive TIN and copy of BIR Form No. 1902 from the same Registration Officer Counter.	2. Release TIN by indicating on taxpayer's receiving copy of BIR Form No. 1902.	none	5 Minutes	RDO-CSS
TOTAL		None	6 Hours	

3. Processing of Application for Taxpayer Identification Number (TIN) Executive Order (E.O) No. 98/One-Time Transaction (ONETT) Taxpayer

Pursuant to EO 98, series of 1998, persons whether natural or juridical, dealing with all government agencies and instrumentalities, including Government-Owned and/ -or Controlled Corporations (GOCCs), and all Local Government Units (LGUs), are thereby required to incorporate their TIN in all forms, permits, licenses, clearances, official papers and documents which they secure from these government agencies, instrumentalities, including GOCCs and LGUs. Parties to ONETT transactions who, at the time of their transaction, have not yet been issued a TIN shall apply for issuance thereof at the time of payment of the tax due.

TAXPAYER CLASSIFICATION	WHERE TO REGISTER	
1. Applicants under E. O. 98	1. Any RDO provided that the RDO shall use eREG System to generate the Taxpayer Identification Number (TIN); or at the RDO having jurisdiction over the residence address of the applicant;	
2. Non-Resident Applicants	2. Office of the Commissioner of Internal Revenue through RDO No. 39 - South Quezon City;	
2.1. Foreign Nationals whose purpose of TIN application is for the application of Provisional Work Permit, Special Work Permit, Special Temporary Permit or other permits to be issued by government agencies requiring TIN	2.1. Office of the Commissioner of Internal Revenue through RDO No. 39 - South Quezon City;	
2.2. Foreign Nationals whose purpose of TIN application is for employment to secure Provisional Work Permit or Alien Employment Permit	2.2. RDO having jurisdiction over the employer's place of business (Head Office or Branch);	
3. Taxpayer (TP) with ONETT (Donation)	3. RDO having jurisdiction over the residence of the donor;	
4. TP with ONETT (ESTATE without proprietary activities)	4. RDO having jurisdiction over the residence of the decedent at the time of death;	
5. TP with ONETT (Sale of Real Property)	5. RDO where the real property is located;	
6. TP with ONETT (Sale of Shares of Stocks)	6. For shares of stock not traded in the Stock Exchange - RDO having jurisdiction over the address of the seller. In the case of listed shares, the venue shall be with the RDO having jurisdiction over the place where the particular Local Stock Exchange is located.	
Office or Division:	Revenue District Office (RDO) - Client Support Section (CSS)	
Classification:	Simple	
Type of Transaction:	G2C – Government to Citizen	
Who may avail:	1. Persons (applicants under E.O. 98) whether natural or juridical, dealing with all government agencies and instrumentalities; 2. Parties to ONETT transactions who, at the time of their transaction, have not yet been issued a TIN; 3. Non-Resident Applicants.	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
A. FOR EO 98 - LOCAL EMPLOYEES		
1. BIR Form No. 1904; (2 originals)	1.1. RDO – Client Support Section Area 1.2. Downloadable at BIR website (www.bir.gov.ph)	
2. Any government-issued ID (e.g. PhilID, Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address, and birthdate of the applicant, in case the ID has no address, any proof of residence. (1 photocopy)	2. Issuing Agency	
Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.		
	Example ID	Issuing Agency
	1.PhilID, Birth Certificate	PSA, Local Civil Registry
	2.Driver's License	LTO
	3.UMID	SSS, GSIS
	4.Voter's ID	COMELEC
	5.Passport	DFA
	6.Digitized Postal ID	Post Office
	7.PRC ID	PRC
	8.OWWA ID	OWWA

Additional documents, if applicable to local employees:	
1. Barangay Certification for First Time Job Seeker; (1 certified true copy)	1. Barangay Hall
B. FOR FOREIGN NATIONALS	
1. BIR Form No. 1904; (2 originals)	1.1. RDO – Client Support Section Area 1.2. Downloadable at BIR website (www.bir.gov.ph)
2. Passport (Bio page, including date of entry/arrival and exit/departure stamp, if applicable); (1 photocopy)	2. Foreign government
Note: For employment purposes with approved Alien Employee's Checklist of Documentary Requirements.	
C. FOR E.O. 98 - NON-INDIVIDUALS	
1. BIR Form No. 1904; (2 originals)	1.1. RDO – Client Support Section Area 1.2. Downloadable at BIR website (www.bir.gov.ph)
2. Any Apostillized official documentation issued by an authorized government body (e.g. government agency (tax authority) thereof, or a municipality) that includes the name of the non-individual and the address of its principal office in the jurisdiction in which the non-individual was incorporated or organized (e.g. Articles of Incorporation, Certificate of Tax Residency); (1 certified true copy)	2. Foreign government
D. FOR ONETT – Transfer of Properties by Succession (Estate with No Proprietary Activities)	
1. BIR Form No. 1904; (2 originals)	1.1. RDO – Client Support Section Area 1.2. Downloadable at BIR website (www.bir.gov.ph)
2. Death Certificate of decedent; or Extrajudicial Settlement of the Estate/Affidavit of Self Adjudication; (1 photocopy)	2. PSA

E. FOR ONETT – Transfer by Gratuitous Title (DONATION)																			
<ul style="list-style-type: none"> • Sale, Assignment, Exchange, Mortgage, Purchase and/or Disposal of Shares of Stock and/or Real Estate Properties • Claim of Winnings • Claim of Winnings involving Personal Properties Subject to Registration • Sale of Second-hand Vehicle 																			
1. BIR Form No. 1904; (2 originals)	1.1. RDO – Client Support Section Area 1.2. Downloadable at BIR website (www.bir.gov.ph)																		
2. Any government-issued ID (e.g. PhilID, Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address, and birthdate of the applicant, in case the ID has no address, any proof of residence. (1 photocopy)	2. Issuing Agency																		
Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Example ID</th> <th style="text-align: center;">Issuing Agency</th> </tr> </thead> <tbody> <tr> <td>1.PhilID, Birth Certificate</td> <td>PSA, Local Civil Registry</td> </tr> <tr> <td>2.Driver's License</td> <td>LTO</td> </tr> <tr> <td>3.UMID</td> <td>SSS, GSIS</td> </tr> <tr> <td>4.Voter's ID</td> <td>COMELEC</td> </tr> <tr> <td>5.Passport</td> <td>DFA</td> </tr> <tr> <td>6.Digitized Postal ID</td> <td>Post Office</td> </tr> <tr> <td>7.PRC ID</td> <td>PRC</td> </tr> <tr> <td>8.OWWA ID</td> <td>OWWA</td> </tr> </tbody> </table>	Example ID	Issuing Agency	1.PhilID, Birth Certificate	PSA, Local Civil Registry	2.Driver's License	LTO	3.UMID	SSS, GSIS	4.Voter's ID	COMELEC	5.Passport	DFA	6.Digitized Postal ID	Post Office	7.PRC ID	PRC	8.OWWA ID	OWWA
Example ID	Issuing Agency																		
1.PhilID, Birth Certificate	PSA, Local Civil Registry																		
2.Driver's License	LTO																		
3.UMID	SSS, GSIS																		
4.Voter's ID	COMELEC																		
5.Passport	DFA																		
6.Digitized Postal ID	Post Office																		
7.PRC ID	PRC																		
8.OWWA ID	OWWA																		

Additional Documents for E.O. 98/ONETT, if applicable to the following cases:	
1. If transacting through a Representative:	
1.1. Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original) or In case of non-resident foreign nationals, Apostillized SPA; (1 certified true copy, original for presentation) or In case of non-resident foreign corporations, Apostillized Board Resolution/Secretary's Certificate (or equivalent); (1 certified true copy, original for presentation)	1.1. Taxpayer-applicant being represented
1.2. Any government-issued ID of the taxpayer and authorized representative; (1 photocopy)	1.2. Taxpayer-applicant's Authorized Representative
Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.	
2. Marriage contract, for married female; (1 photocopy)	2. PSA, Local Civil Registry

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements to the Registration Officer Counter. Note: Secure one queuing number per application.	none	none	2 Hours	Registration Officer RDO-CSS
None	1.1. Call the next queuing number;	none	2 minutes	Registration Officer RDO-CSS
None	1.2. Verify taxpayer's existence in the eREG TIN Query/ITS/IRIS;	none	13 minutes	Registration Officer RDO-CSS
None	1.3. Validate the accuracy and completeness of documentary requirements submitted by the applicant.	none	1 Hour, 30 minutes	Registration Officer RDO-CSS
None	1.3.1. Check for completeness of documentary requirements:	none		
None	a. If complete, stamp "RECEIVED" on the application and sign the Checklist of Documentary Requirements (CDR).	none		
If with incomplete requirements, receive the submitted documents and CDR from the Registration Officer Counter, by acknowledging the identified lacking documentary requirements	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking documentary requirements by signing the CDR	none		
None	1.3.2. Assign a Document Locator Number (DLN);	none	10 minutes	Registration Officer RDO-CSS
None	1.4. Encode and generate TIN. Indicate the TIN on the BIR Form No. 1902.	none	2 hours	Registration Officer RDO-CSS
2. Receive TIN and copy of BIR Form No. 1904 from the same Registration Officer Counter.	2. Release TIN by indicating on taxpayer's receiving copy of BIR Form No.1904.	none	5 Minutes	Registration Office (Releasing) RDO.CSS
	TOTAL	None	6 Hours	

4. Processing of Application for Taxpayer Identification Number (TIN) Card

The Bureau of Internal Revenue (BIR) TIN Card is issued as taxpayer's reference of the TIN issued by BIR. It is the ID of the taxpayer for taxation purposes.

Where to Avail: RDO where the taxpayer is registered

Office or Division:	Revenue District Office (RDO) Client Support Section (CSS)	
Classification:	Simple	
Type of Transaction:	G2C – Government to Citizen	
Who may avail:	Individual Taxpayers registered with "00000" branch TIN only. Personal appearance is required. No authorized representative shall apply in behalf of the taxpayer.	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Document		
1. BIR Form No. 1905 (1 original copy)		1.1. RDO - Client Support Section Area 1.2. Download at BIR Website (www.bir.gov.ph)
2. Latest 1x1 photo ID (1 original copy)		2. Taxpayer
3. Any government-issued ID (e.g. PhilID, Birth Certificate, passport, driver's license, Community Tax Certificate) 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. Taxpayer
4. Affidavit of Loss, in case of replacement due to lost TIN Card (1 original copy)		4. Taxpayer
5. In case of lost or damage TIN Card, P100.00 replacement fee		5. Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements in the Registration Counter.	none	none	2 Hours	Registration Officer RDO - Client Support Section (CSS)
None	1.1. Call queuing number and receive the application	none	2 minutes	Registration Officer RDO-CSS
None	1.2. Verify if the taxpayer is registered under the jurisdiction of the Revenue District Office (RDO) and personally appeared in the RDO. If within RDO the jurisdiction, process the application. Otherwise, refer the taxpayer to the RDO where the taxpayer is registered.	none	10 minutes	Registration Officer RDO-CSS
None	1.3. Process the application and print the TIN Card.	none	5 Hours, 43 minutes	Registration Officer RDO-CSS
2. Receive the TIN Card and paste 1x1 latest photo ID in front of the Registration Officer.	2. Release TIN Card to the owner and not to authorized representative.	none*	5 minutes	Registration Officer RDO - Client Support Section (CSS)
TOTAL		None*	1 Day	

* In case of lost or damage TIN Card, a P100.00 replacement fee shall be paid.

5. Processing of Application for Registration of Books of Accounts

All corporations, companies, partnerships or persons required by law to pay internal revenue taxes shall keep and use relevant and appropriate set of bookkeeping records.

Where to Avail: RDO where the Head Office or Branch is registered.

Office or Division:	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.	
Classification:	Simple	
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business.	
Who may avail:	All persons who are engaged in business.	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Document		
A. Manual Book of Accounts		
1. BIR Form No. 1905; (2 originals)	1.1. RDO – Client Support Section Area or LTD 1.2. Downloadable at BIR website (www.bir.gov.ph)	
2. New sets of permanently bound books of accounts.	2. Bookstore	
B. Manual Loose Leaf Book of Accounts		
1. BIR Form No. 1905; (2 originals)	1.1. RDO – Client Support Section Area or LTD 1.2. Downloadable at BIR website (www.bir.gov.ph)	
2. Permit to Use Loose Leaf Book of Accounts;	2. RDO - Client Support Section or LTD	
3. Permanently bound Loose Leaf Books of Accounts;	3. Taxpayer	
4. Affidavit attesting the completeness, accuracy and correctness of entries in Books of Accounts and the number of Loose Leaf used for period covered. (1 original)	4. Taxpayer	

C. Computerized Book of Accounts	
1. BIR Form No. 1905; (2 originals)	1.1. RDO – Client Support Section Area or LTD 1.2. Downloadable at BIR website (www.bir.gov.ph)
2. Acknowledgement Certificate or Permit to Use Computerized Accounting System (CAS)/Computerized Books of Accounts (CBA) and/or its Components; (1 photocopy)	2.1. Regular Taxpayer – Client Support Service; 2.2. Large Taxpayer – Large Taxpayer Service
3. DVDs/USB containing Electronic Books of Accounts and Records. The DVDs/USB should be properly authenticated and its labels duly signed by the responsible official(s) of the company who are required to sign the tax returns under the Tax Code, using a permanent marker; (1 copy)	3. Taxpayer
4. 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)	4. Taxpayer

Additional Documents, if applicable to the following cases:	
1. If transacting through a Representative:	
For Individuals:	
1.1. Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)	1.1. Taxpayer-applicant being represented
1.2. Any government-issued ID of the taxpayer and authorized representative; (1 photocopy).	1.2. Taxpayer-applicant's Authorized Representative
Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.	
For Corporations/Non-individuals	
1.1. Board Resolution indicating purpose and the name of the authorized representative; (1 original) or Secretary's Certificate; (1 original)	1.1. Incorporators, Board of Directors
1.2. Any government-issued ID of one of the signatory and the authorized representative. (1 photocopy)	1.2. Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Stamp registration details on books in the CSS Area as instructed and complete details on books presented for registration (except CBA).	1. Direct taxpayer to stamp required details on front page of each book for registration.	none	1 Hour	Registration Officer RDO-CSS/LTD
2 Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements. Note: Secure one queuing number per application	none	none	2 Hours	Registration Officer RDO-CSS/LTD
None	2.1. Call queuing number and receive the application.	none	2 minutes	Registration Officer RDO-CSS/LTD
None	2.2. Verify taxpayer's existence in the eREG TIN QUERY/ITS/IRIS	none	13 minutes	Registration Officer RDO-CSS/LTD
None	2.3. Validate the accuracy and completeness of documentary requirements submitted by the applicant.	none	1 Hour	Registration Officer RDO-CSS/LTD
None	2.3.1. Check for completeness of documentary requirements:	none		
None	a. If complete, stamp "RECEIVED" on the application and sign the Checklist of Documentary Requirements (CDR).	none		
If with incomplete requirements, receive the submitted documents and CDR from the Registration Officer, by acknowledging the identified lacking documentary requirements.	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking documentary requirements by signing the CDR.	none		
None	2.4. Assign a Document Locator Number (DLN).	none	10 minutes	Registration Officer RDO-CSS/LTD
None	2.5. Encode details of books for registration in ITS as indicated in Update Form.	none	2 Hours	Registration Officer RDO-CSS/LTD
None	2.6. Forward filled out books or properly labeled CD-R/DVD-R for signature of ARDO/RDO/CSS Chief.	none	30 minutes	Registration Officer RDO-CSS/LTD
None	2.7. Sign manual or loose-leaf books of accounts /stamp and sign CD-R/DVD-R.	none	1 Hour	CSS Chief/ARDO/RDO RDO-CSS or Asst. Chief/Chief LTD
3. Receive approved manual /loose leaf books of accounts and copy of BIR Form No. 1905 in the Registration Counter.	3. Release signed manual/loose-leaf books of accounts.	none	5 Minutes	Registration Officer (Releasing Officer) RDO- CSS
TOTAL		None	1 Day	

6. Application for Closure of Business - Branch (Without Tax Liabilities)

Registered branches with no other tax types other than Registration Fee shall file application for closure of a branch to inform the Bureau on its cessation of branch business operation and for the RDO to verify if such Branch have any Open Case/s for the Taxpayer to settle such for the issuance of the Tax Clearance of the Branch.

TAXPAYER GROUP	WHERE TO APPLY	
1. Regular (non-large) Taxpayers	1. RDO where the Branch is registered	
2. Large Taxpayers	2. Large Taxpayer Division where the Branch is registered	
Office or Division:	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.	
Classification:	Simple	
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business.	
Who may avail:	All Branches of Registered Business Taxpayers Without Tax Liabilities	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. BIR Form No. 1905; (2 originals)		1.1. RDO – Client Support Section Area or LTD 1.2. Downloadable at BIR website (www.bir.gov.ph)
2. Inventory of unused sales invoices (SIs)/official receipts (ORs)/commercial receipts/invoices (CI/CR), together with Unused SI/OR/CI/CR and all other unutilized accounting forms (e.g. vouchers, debit/credit memos, delivery receipts, purchase orders, etc.)		2. Taxpayer-applicant
3. Original copy of business Notices and 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 Certificate Of Registration (COR).		3. Taxpayer-applicant

Additional Documents, if applicable to the following cases:	
1. If transacting through a Representative:	
For Individuals:	
1.1. Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)	1.1. Taxpayer-applicant being represented
1.2. Any government-issued ID of the taxpayer and authorized representative; (1 photocopy).	1.2. Taxpayer-applicant's Authorized Representative
Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.	
For Corporations/Non-individuals	
1.1. Board Resolution indicating purpose and the name of the authorized representative; (1 original) or Secretary's Certificate; (1 original)	1.1. Incorporators, Board of Directors
1.2. Any government-issued ID of one of the signatory and the authorized representative. (1 photocopy)	1.2. Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements at the designated Registration Counter. Note: Secure one queuing number per application	none	none	2 Hours	Taxpayer-applicant
None	1.1. Call queuing number and receive the application.	none	2 minutes	Registration Officer RDO-CSS Registration Section - LTAD/LTDO/ELTRD
None	1.2. Verify taxpayer's existence in the eREG TIN QUERY/ITS/IRIS	none	10 minutes	Registration Officer RDO-CSS Registration Section - LTAD/LTDO/ELTRD
None	1.3. Validate the accuracy and completeness of documentary requirements submitted by the applicant.	none	30 minutes	Registration Officer RDO-CSS Registration Section - LTAD/LTDO/ELTRD
None	1.3.1. Check for completeness of documentary requirements:	none		
None	a. If complete, stamp "RECEIVED" on the application and sign the Checklist of Documentary Requirements (CDR).	none		
If with incomplete requirements, receive the submitted documents and CDR from the Registration Counter, by acknowledging the identified lacking documentary requirements.	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking documentary requirements by signing the CDR.	none		
None	1.4. Assign a Document Locator Number (DLN).	none	10 minutes	Registration Officer RDO-CSS Registration Section - LTAD/LTDO/ELTRD
None	2. Check the veracity of the surrendered hardcopies of unused principal/supplementary receipts/invoices compared with the inventory of listing/s, business notices and permits (Authority to Print and Printer's Certificate of Delivery) and indorse to the Committee on Destruction and Disposal (See separate table item 2.1)	none	4 Hours	Revenue Officer RDO/LT Offices - Assessment Section/LT Office
None	3. End-date form type and forward application to Collection Section/LT Offices for verification of any open case/tax liability.	none	1 Day	Registration Officer RDO- CSS/Registration Section - LTAD/LTDO/ELTRD
None	3.1. Check if there are unpaid/unposted registration fees. If none, proceed to step 5.1. If there are unpaid/unposted registration fees, forward application to Collection Section for verification together with the Verification Slip	none		

None	4. Receive application and check if there are unpaid/unposted registration fee, or open cases/tax liability, if none, return the application to Client Support Section together with the report and Verification Slip/Delinquency Verification Form	none	4 Hours	Revenue Collection Officer RDO/LTDO – Collection Section/LTDPQA D/LT-Audit Division/LTCED/ARMD
5. If with open case/tax liability, settle case by filing required tax return/Paying unpaid registration fee and submit proof of payment.	5. If there are unpaid registration fee or open case, inform the taxpayer to settle liabilities and sign the Delinquency Verification Form (for concern LT Office only)	Applicable penalties, if any.	40 minutes	Registration Officer RDO-CSS/Registration Section LTAD/ELTRD
None	5.1. End-date tax type if all registration fee liabilities has been settled.	none	1 Hour	Registration Officer RDO-CSS/Registration Section LTAD/ELTRD
None	5.2. Generate Tax Clearance Certificate (TCL1)	none	40 minutes	Registration Officer RDO-CSS/Registration Section LTAD/LTDO/ELTRD
None	5.3. Cancel/ Deregister branch TIN	none	40 minutes	Registration Officer RDO-CSS
None	5.4. Review and initial/sign the TCL1.	none	1 Hour	Registration Section Chief/CSS Chief/ARDO/RDO RDO-CSS/ARDO/RDO Office/LTAD/LTDO/ELTRD
6. Receive the TCL1.	6. Issue TCL1 to the taxpayer.	none	8 Minutes	Registration Officer RDO-CSS/LTAD/LTDO/ELTRD
TOTAL		Applicable penalties, if any.	2 Days	

Internal Process Outside Processing Time

Activities to be performed after issuance of Tax Clearance Certificate (TCL1).

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.1 Schedule and perform destruction of unused sales invoices/official receipts and other accounting forms.	none	Outside processing time. Internal process	Committee on Destruction and Disposal RDO/Large Taxpayers Service
None	1.2 Conduct actual destruction and disposal, take photos of the actual destruction and disposal and prepare report.	none	Outside processing time. Internal process	Administrative Officer/Staff RDO Administrative Section/Records Division – Administrative Service (for LTAD/ELTRD)

7. Processing of Application of Authority to Print (ATP) Receipts/Invoices

All persons, whether private or government, who are engaged in business shall secure from the BIR an Authority to Print principal and supplementary receipts/invoices. They shall, at the point of each sale and transfer of merchandise or for services rendered valued at ₱ 100.00 or more, issue a duly registered receipts or sales or commercial invoices.

Where to Avail: RDO where the Head Office is registered.

Office or Division:	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.	
Classification:	Simple	
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business.	
Who may avail:	All persons who are engaged in business.	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Document		
A. Manual Bound Receipts/Invoices		
1. BIR Form No. 1906; (2 originals)	1.1. RDO – Client Support Section Area or LTD 1.2. Downloadable at BIR website (www.bir.gov.ph)	
Note: Taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices	The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area	
2. Final & clear sample of OWN Principal/Supplementary Receipts Invoices; (1 original)	2. New Business Registrant Counter/Taxpayer-applicant	
3. Last issued Authority to Print (ATP) (1 photocopy); or Printer's Certificate of Delivery (PCD); (1 photocopy); or Any booklet from the last issued ATP for subsequent application. (Booklet need to be presented)	3. Taxpayer	

B. Loose Leaf Receipts/Invoices	
1. BIR Form No. 1906; (2 originals)	1.1. RDO – Client Support Section Area or LTD 1.2. Downloadable at BIR website (www.bir.gov.ph)
(Note: Indicate the selected Accredited Printer)	
2. Permit to Use Loose Leaf Official Receipts or Sales Invoices; (1 photocopy)	2. BIR Client Support Section
3. Final & clear sample of OWN Principal Receipts/ Invoices; (1 original)	3. New Business Registrant Counter/Taxpayer-applicant
4. Last issued Authority to Print (ATP). (1 photocopy)	4. Taxpayer
Additional Documents, if applicable to the following cases:	
1. If transacting through a Representative:	
For Individuals:	
1.1. Special Power of Attorney (SPA) executed by the taxpayer-applicant; (1 original)	1.1. Taxpayer-applicant being represented
1.2. Any government-issued ID of the taxpayer and authorized representative; (1 photocopy).	1.2. Taxpayer-applicant's Authorized Representative
Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.	
For Corporations/Non-individuals	
1.1. Board Resolution indicating purpose and the name of the authorized representative; (1 original) or Secretary's Certificate; (1 original)	1.1. Incorporators, Board of Directors
1.2. Any government-issued ID of one of the signatory and the authorized representative. (1 photocopy)	1.2. Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements in the Registration Counter. Note: Secure one queuing number per application.	none	none	2 Hours	Registration Officer RDO-CSS/LTD
None	1.1. Call queuing number and receive the application.	none	2 minutes	Registration Officer RDO-CSS/LTD
None	1.2. Verify taxpayer's existence in the eREG TIN QUERY/ITS/IRIS	none	13 minutes	Registration Officer RDO-CSS/LTD
None	1.3. Validate the accuracy and completeness of documentary requirements submitted by the applicant.	none	1 Hour, 30 minutes	Registration Officer RDO-CSS/LTD
None	1.3.1. Check for completeness of documentary requirements:	none		
None	a. If complete, stamp "RECEIVED" on the application and sign the Checklist of Documentary Requirements (CDR).	none		
If with incomplete requirements, receive the submitted documents and CDR from the Registration Counter, by acknowledging the identified lacking documentary requirements.	b. If incomplete, return the submitted documents and duly inform the applicant of the lacking documentary requirements by signing the CDR.	none		
None	1.4. Assign a Document Locator Number (DLN).	none	10 minutes	Registration Officer RDO-CSS/LTD
None	1.5. Encode and generate ATP correspondence NOTE: Update records of TP if needed.	none	2 Hours	Registration Officer RDO-CSS/LTD
None	1.6. Review and initial/sign ATP.	none	2 Hours	CSS Chief/ARDO RDO- CSS or Section Chief- Registration/Asst. Chief/Chief LTD
2. Receive approved ATP and copy of BIR Form No. 1906 in the Registration Counter by signing on the log sheet indicating the date of receipt of ATP.	2. Release approved ATP and BIR Form No. 1906.	none	5 Minutes	NBRO/RO RDO- CSS/LTD
TOTAL		None	1 Day	

