



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

JAN 23 2026

MEMORANDUM

**SUBMISSION OF BUREAU OF INTERNAL REVENUE (BIR) REQUIREMENTS
OF INDIVIDUALS UNDER A JOB ORDER OR CONTRACT OF
SERVICE AGREEMENT**

To: Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School Governance and Operations Division
Public Elementary and Secondary School Heads / OICs
Administrative Officer V
All Others Concerned

1. In compliance with **Revenue Memorandum Circular No. 51-2018** dated June 8, 2018, entitled "**Amending Revenue Memorandum Circular No. 69-2017 re: Registration and Compliance Requirements of Individuals under a Job Order or Service Contract Agreement with the Departments and Agencies of the Government, Instrumentalities, Local Government Units (LGUs), State Colleges and Universities, including Government-Owned and/or-Controlled Corporations (GOCCs) and Government Financial Institutions (GFIs)**", this Office hereby issues the Memorandum to disseminate the registration and compliance requirements that are applicable only to individuals under a Job Order or Service Contract Agreement in the Division including the schools.

2. All personnel under Job Order or Service Contract Agreement are requested to submit the following Bureau of Internal Revenue (BIR) requirements to the SDO Accounting Unit on or before January 28, 2026:

- **Transmittal letter** signed by the School Head, for those assigned in schools classified as non-implementing units, with a copy of the contract containing the **full name of all personnel** with the respective information on:
 1. Work Category
 2. Office Assignment
 3. Contracting Period (eg January 1, 2026 to June 30, 2026)
- **BIR Form No. 1901** (Application for Registration for Self-Employed) duly signed and stamped by the BIR or **BIR Form 2303** (Certificate of Registration)
- **Original copy of the accomplished Income Payee's Sworn Declaration of Gross Receipts/Sales** (notarized with BIR documentary stamp).

3. Immediate dissemination and strict compliance of this Memorandum is desired.


VIOLETA M. GONZALES CESO VI

Assistant Schools Division Superintendent
Officer-In-charge

Office of the Schools Division Superintendent

029

UN-2026-029



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Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Enclosure: BIR Form No. 1901, Annex "A1"

Reference: As stated

To be indicated in the Perpetual Index
under the following subjects:

JOB ORDER

CONTRACT OF SERVICE

MOOE

BIR REQUIREMENTS

KEM/ SUBMISSION OF BUREAU OF INTERNAL REVENUE (BIR) REQUIREMENTS OF INDIVIDUALS UNDER A JOB ORDER OR
CONTRACT OF SERVICE AGREEMENT

029 / 01/22/2026

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

June 08, 2018

REVENUE MEMORANDUM CIRCULAR NO. 51-2018

SUBJECT : **Amending Revenue Memorandum Circular No. 69-2017 re: Registration and Compliance Requirements of Individuals under a Job Order or Service Contract Agreement with the Departments and Agencies of the Government, Instrumentalities, Local Government Units (LGUs), State Colleges and Universities, including Government-Owned and/or –Controlled Corporations (GOCCs) and Government Financial Institutions (GFIs)**

TO : All Internal Revenue Officials, Employees and Others Concerned

In line with Republic Act No. 10963, otherwise known as “Tax Reform for Acceleration and Inclusion (TRAIN) Act”, as implemented by Revenue Regulations (RR) No. 8 – 2018 and RR No. 11-2018, this Circular is being issued to amend Revenue Memorandum Circular No. 69 - 2017 dated August 17, 2017 re: registration and tax compliance requirements of individuals under a Job Order or Service Contract Agreement with the Departments and Agencies of the Government, Instrumentalities, LGUs, State Colleges and Universities, including GOCCs and GFIs.

The following terms shall be defined as follows:

1. **Professional** - refers to those individuals enumerated under Section 2.57.2 (A)(1) of Revenue Regulations (RR) No. 2-98, as amended and as defined under Section 2 (n) of RR No. 8-2018.
2. **Other Service Providers or Supplier of Services** - shall refer to those individuals who are not identified under Section 2.57.2 (A)(1) of RR No. 2-98 and who render services or labor-only for a fee or under a contract for service.

The following registration and compliance requirements are applicable only to individuals under a Job Order or Service Contract Agreement with the Departments and Agencies of the Government, Instrumentalities, LGUs, State Colleges and Universities, including GOCCs and GFIs. Otherwise, policies pursuant to Revenue Regulations No. 11-2018 shall be applicable:

- A. *Professionals and Other Supplier of Services Hired under a Contract for Service or Job Order deriving gross receipts of P250,000 and below in any 12-month period from a LONE PAYOR and with no other source of income***

Registration Requirements

1. Registration with the Bureau using BIR Form No. 1901 for Taxpayer Identification Number (TIN) issuance with taxpayer type of ‘Professional’ or ‘Professional – In General’ with the following documentary requirements:
 - a. Copy of service contract showing the amount of income payment;
 - b. Any identification issued by an authorized government body (e.g. Birth Certificate, passport, driver’s license, Community Tax Certificate, etc.) that shows the name, address and birthdate of the applicant; and

The Registration Officer shall add the words “ - Job Order” in the business name field, e.g. “Juan Dela Cruz – Job Order”.

2. **Payment of Annual Registration Fee (ARF);**

3. Tax Type: Income Tax; Percentage Tax; Registration Fee (RF);
4. Exemption from the issuance of Certificate of Registration (COR);

Bookkeeping and Invoicing Requirements

5. Exemption from compliance with the issuance of registered receipts/invoices;
6. Exemption from the requirement of maintenance of Books of Accounts;

Tax Compliance Requirements

7. Filing of Annual Income Tax Return (BIR Form No. 1701);
8. Exemption from filing of Quarterly Income Tax Return (BIR Form No. 1701Q);
9. Not subject to creditable withholding tax rates; and
10. Filing and payment of Percentage Tax using Quarterly Percentage Tax Return (BIR Form No. 2551Q):
 - a. **If opted to avail of the Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended - Subject to withholding of three percent (3%) percentage tax under Section 5.116(A)(1) of Revenue Regulations (RR) No. 2-98, as amended;**
 - b. **Exempted from filing and payment of percentage tax and/or withholding of percentage tax if qualified and opted to avail of the 8% income tax rate and submits an Income Payee's Sworn Declaration of his/her gross receipts/sales (Annex "A1") to the lone income payor/withholding agent, together with a copy of duly received BIR Form No. 1901 or copy of BIR Form No. 0605 - Annual Registration Fee payment, in lieu of the COR (not required to attach COR).**

Availment of the Eight Percent (8%) Income Tax Rate Option

Professionals and Other Supplier of Services hired under a Contract for Service or Job Order deriving gross receipts of P250,000 and below in any 12-month period from lone payor and with no other source of income, shall signify the intention to elect the 8% income tax rate in filing of BIR Form No. 1905 (Application for Registration Information Update) or filing of 1st Quarterly Percentage Tax Return.

- B. *Professionals and Other Supplier of Services Hired under a Contract for Service or Job Order deriving gross receipts ABOVE P250,000 and NOT EXCEEDING P3,000,000 in any 12-month period from LONE PAYOR and with no other source of income***

Registration Requirements

1. Registration with the Bureau using BIR Form No. 1901 for issuance of TIN **and Certificate of Registration (COR)** specifying a taxpayer type of 'Professional' or 'Professional – In General' with the following documentary requirements:
 - a. Copy of service contract showing the amount of income payment;
 - b. Any identification issued by an authorized government body (e.g. Birth Certificate, passport, driver's license, Community Tax Certificate, etc.) that shows the name, address and birthdate of the applicant; and

The Registration Officer shall add the words "- Job Order" in the business name field, e.g. "Juan Dela Cruz – Job Order".
2. Payment of Annual Registration Fee (RF);
3. Tax Types: RF, Income Tax (IT – 1701), VAT or Percentage Tax
 - a. **For VAT taxpayers:**
 - **End date the Form Type 2550M/2550Q if taxpayer will avail of substituted VAT return.**

b. For Non-VAT Taxpayer

- **End date the Form Type 2551Q if taxpayer will avail of substituted percentage tax return or the eight percent (8%) income tax rate.**

Bookkeeping and Invoicing Requirements

4. Approval of Authority to Print (ATP) for the issuance of registered principal receipts/invoices *(except if qualified under the substituted receipts¹)*;
5. Registration and maintenance of Books of Accounts;

Tax Compliance Requirements

6. Filing and Payment of Annual Income Tax Return using BIR Form No. 1701;
7. **Filing and payment** of Quarterly Income Tax Return (BIR Form No. 1701Q);
8. **Attaching Financial Statements to the filed Income Tax Return, if applicable, except, if qualified and availed of the option to be taxed at 8% income tax rate;**
9. Subject to creditable withholding tax rates of:
 - a. For Professional –
 - Five percent (5%) - if the payee submits an Income Payee's Sworn Declaration of his/her gross receipts/sales to the lone income payor/withholding agent with a copy of COR;**
 - Ten percent (10%) - if the payee failed to provide the lone income payor/withholding agent of Income Payee's Sworn Declaration of his/her gross receipts/sales; or if the payee is VAT-registered regardless of amount of gross receipts/sales;**
 - b. For Other Supplier of Services–
 - Two percent (2%) expanded withholding tax **- if the payee submits an Income Payee's Sworn Declaration of his/her gross receipts/sales to the lone income payor/withholding agent with a copy of COR;**
 - Ten percent (10%) - if the payee failed to provide the lone income payor/withholding agent of Income Payee's Sworn Declaration of his/her gross receipts/sales; or if the payee is VAT-registered regardless of amount of gross receipts/sales;**
10. Subject to withholding of Percentage Tax or VAT
 - The government agency – payor is required to withhold:
 - a. three percent (3%) percentage tax under Section 5.116(A)(1) of RR No. 2-98, as amended; or five percent (5%) final VAT withholding rate under Section 4.114-2 of RR No. 16-2005, as amended; or
 - b. twelve percent (12%) VAT under Section 9.245(A) of RR No. 2-98, as amended, if the payee will avail of the substituted filing of VAT return under RR No. 14-2003;
 - c. **no withholding of Percentage Tax if the payee is qualified and availed of the option to be taxed at 8% income tax rate;**
11. Filing and Payment of quarterly VAT, **except if the payee availed of the substituted VAT return; or Percentage Tax Returns, except if qualified and availed of the option to be taxed at 8% income tax rate, or availed of the substituted percentage tax return.**

Substituted Percentage Tax/VAT Return and Substituted Official Receipt (for those who are under the graduated income tax rate and are therefore subject to business tax)

Professionals and Other Supplier of Services Hired under Contract for Services or Job Order who are receiving income **and opted to be taxed at Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the net taxable income, and** with only one payor for the calendar year, may opt to avail of the substituted filing of Percentage/VAT return instead of filing quarterly returns (**with duly end-dated form types**); and substituted issuance of official receipts:

¹ See Section B(13) of this circular.

12. **Substituted Percentage Tax/VAT Return**

Pursuant to Revenue Regulations No. 14-2003, Taxpayer-payee hired under contract of services or job order with only one payor may opt to remit his percentage tax/VAT through the withholding and remittance of the same by the withholding agent-payor which option is manifested by filing the “**Waiver of the Privilege to Claim Input Tax Credits**” (*Annex D*) (for VAT taxpayer only), “**Notice of Availment on the Option to Pay the Tax through the Withholding Process**” (*Annex F*) and “**Notice of Availment on the Substituted Filing of Percentage Tax/VAT Return**” (*Annex B/C*), which waiver and notice are copy-furnished the withholding agent-payor and the Revenue District Offices of both the payor and payee. The lone payor, upon receipt of the notice, shall mandatorily withhold the 3% percentage tax or applicable VAT rate on income payment to the payee and shall remit the same to the appropriate collection agents of the Bureau.

The Taxpayer-payee whose gross receipts have already been subjected to the withholding of 3% percentage tax or 12% VAT by the lone payor, shall no longer be required to file the **quarterly** percentage tax return (BIR Form No. **2551Q**) or the monthly VAT declarations (BIR Form No. 2550M) and quarterly VAT returns (BIR Form No. 2550Q). The *BIR Form No. 1600* duly filed by the payor serves as the *substituted percentage tax/VAT return* of the payee with lone payor provided that BIR Form No. 2306 (Certificate of Final Tax Withheld at Source) duly executed and signed by both the payor and the payee is attached to the filed BIR Form No. 1600. The duly filed or stamped “Received” BIR Form 2306 shall serve the same purpose as the percentage tax/VAT return (BIR Form **2551Q**//2550M/2550Q) of the payee.

If the taxpayer-payee shall have additional clients or customers within the taxable year, the taxpayer-payee shall immediately file the “**Notice of Cancellation on the Availment of the Substituted filing of Returns**” (*Annex E*).

13. **Substituted Official Receipt**

Taxpayer/Professional (seller of service) hired under contract of services or job order, whose gross receipts have been subjected to the withholding of 3% percentage tax or applicable final VAT rate, shall be exempted from the obligation of issuing duly registered principal receipt for payments of services rendered. In lieu thereof, the issued BIR Form No. 2306 (*Certificate of Final Tax Withheld at Source*) for the payee with just one payor shall be constituted and treated as the *substituted official receipt* pursuant to the provisions of Section 237 of NIRC, as amended.

In case of layoff during a taxable year, Professional and Other Supplier of Services hired under the Contract of Services or Job Order shall duly inform his home RDO by updating his registration information using BIR Form No. 1905 and immediately file the “**Notice of Cancellation on the Availment of the Substituted filing of Returns**” (*Annex E*) within ten (10) calendar days from the effectivity of separation from service. Existing policies and procedures in the closure of business shall be followed if the taxpayer shall not be engaged in business activities or practice of his profession, to facilitate the end-dating of applicable tax types/form types.

Availment of the Eight Percent (8%) Income Tax Rate Option

Professionals and Other Supplier of Services hired under a Contract for Service or Job Order, deriving gross receipts above P250,000 and not exceeding P3,000,000 in any 12-month period from lone payor and with no other source of income, shall signify the intention to elect the 8% income tax rate in the filing of any of the following:

- a. **BIR Form No. 1905 (Application for Registration Information Update) and 1st Quarterly Income Tax Return; or**
- b. **1st Quarterly Percentage Tax Return and 1st Quarterly Income Tax Return; or**
- c. **1st Quarterly Income Tax Return only.**

C. Professionals and Other Supplier of Services Hired under a Contract for Service or Job Order deriving gross receipts ABOVE P3,000,000 in any 12-month period from LONE PAYOR and with no other source of income

Registration Requirements

1. Registration with the Bureau using BIR Form No. 1901 for issuance of TIN **and Certificate of Registration (COR)** specifying a taxpayer type of 'Professional' or 'Professional – In General' with the following documentary requirements:
 - a. Copy of service contract showing the amount of income payment;
 - b. Any identification issued by an authorized government body (e.g. Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address and birthdate of the applicant; andThe Registration Officer shall add the words "- Job Order" in business name field, e.g. "Juan Dela Cruz – Job Order".
2. Payment of Annual Registration Fee (RF);
3. Tax Types: RF, Income Tax (IT – 1701), VAT (end date the **Form Type 2550M/2550Q** if taxpayer will avail of substituted VAT return);

Bookkeeping and Invoicing Requirements

4. Approval of Authority to Print (ATP) for the issuance of registered principal receipts/invoices (*except if qualified under the substituted receipts²*);
5. Registration and maintenance of Books of Accounts;

Tax Compliance Requirements

6. **Filing and payment** of Quarterly Income Tax Return (BIR Form No. 1701Q);
7. Filing and Payment of Annual Income Tax Return using BIR Form No. 1701;
8. Attaching Audited Financial Statements to the filed Income Tax Return;
9. Subject to creditable withholding tax rates of **Ten percent (10%)**;
10. Subject to withholding of VAT
 - The government agency – payor is required to withhold:
 - a. five percent (5%) final VAT withholding rate under Section 4.114-2 of RR No. 16-2005, as amended; or
 - b. twelve percent (12%) VAT under Section 9.245(A) of RR No. 2-98, as amended, if the payee will avail of the substituted filing of VAT return under RR No. 14-2003; and
11. Filing and Payment of quarterly VAT, **except if the payee availed the substituted VAT return.**

D. Professionals and Other Supplier of Services Hired under Contract for Services or Job Order with MULTIPLE PAYOR and/or other source of income

Registration Requirements

1. Registration with the Bureau using BIR Form No. 1901 for the issuance of TIN and Certificate of Registration (COR) specifying a taxpayer type of 'Professional' or 'Professional – In General' with the following documentary requirements:
 - a. Checklist of requirements under Annex A1 of RMC No. 30-2018;
 - b. Additional requirement: Copy of service contract showing the amount of income payment;
2. Payment of Annual Registration Fee (ARF);
3. Tax Types: RF, Income Tax (IT – 1701/1701Q), VAT or Percentage Tax,

² See Section B(13) of this circular.

Bookkeeping and Invoicing Requirements

4. Registration and maintenance of Books of Accounts;
5. Approval of Authority to Print (ATP) for the issuance of registered principal receipts/invoices;

Tax Compliance Requirements

6. Filing and payment of Quarterly Income Tax Return (BIR Form No. 1701Q) and Annual Income Tax Return (BIR Form No. 1701);
7. Attaching Financial Statements (FS) to the filed Income Tax Return, if applicable, except if qualified and availed of the option to be taxed at 8% income tax rate or Audited FS, if the gross sales/receipts and other non-operating income of more than the VAT threshold;
8. Subject to creditable withholding tax rates of:
 - a. For Professional –
Five percent (5%) - if the payee's gross income shall not exceed P3,000,000 and submits an Income Payee's Sworn Declaration of his/her gross receipts/sales (Annex "A2") to the income payor/withholding agent with a copy of COR;
Ten percent (10%) - if the payee's gross income shall exceed P3,000,000 or VAT-registered regardless of the amount; or if the payee failed to provide the income payor/withholding agent of Income Payee's Sworn Declaration of his/her gross receipts/sales;
 - b. For Other Supplier of Services–
Two percent (2%) expanded withholding tax - **if the payee's submits an Income Payee's Sworn Declaration of his/her gross receipts/sales (Annex "A2") to the income payor/withholding agent with a copy of COR;**
Ten percent (10%) - if the payee's gross income shall exceed P3,000,000 or VAT-registered regardless of the amount;
9. Subject to creditable withholding of Percentage Tax or VAT;
 - The government agency – payor is required to withhold three percent (3%) percentage tax under Section 5.116(A)(1) of Revenue Regulations (RR) No. 2-98, as amended, **except if the payee is qualified and availed the option to be taxed at 8% income tax rate;** or five percent (5%) final VAT withholding rate under Section 4.114-2 of RR No. 16-2005, as amended;
10. Filing and Payment of the quarterly VAT; or Percentage Tax Returns, except if qualified and availed of the option to be taxed at 8% income tax rate;
11. Quarterly submission of the Summary List of Sales and Summary List of Domestic Purchases for VAT taxpayers.

Availment of the Eight Percent (8%) Income Tax Rate Option

Professionals and Other Supplier of Services hired under a Contract for Service or Job Order deriving gross receipts above P250,000 and not exceeding P3,000,000 in any 12-month period with multiple payors and/or other source of income shall signify the intention to elect the 8% income tax rate in the filing of any of the following:

- a. BIR Form No. 1905 (Application for Registration Information Update) and 1st Quarterly Income Tax Return; or
- b. 1st Quarterly Percentage Tax Return and 1st Quarterly Income Tax Return; or
- c. 1st Quarterly Income Tax Return only.

E. Summary

Table below clearly described the details on the registration, filing and payment requirements for each type of taxpayers previously defined.

Individuals under a Job Order or Service Contract Agreement with the Departments and Agencies of the Government Instrumentalities, LGUs, State Colleges and Universities, including the GOCCs and GFI	Registration Fee (RF) /Annual RF	COR	Percentage / VAT	Bookkeeping	Invoicing	1701 ITR	1701Q	2551Q/2550M/ 2550Q	Expanded Withholding Tax		Business Tax	
									Gross Income < 3,000,000	Gross Income > 3,000,000	Percentage Tax	VAT
Professionals and Other Supplier of Services deriving gross receipts of P250,000 and below in any 12-month period from <i>lone payor</i>	✓	X	✓*	X	X	✓	X	✓	X	X	3%	X
Other Supplier of Services deriving gross receipts above P250,000 in any 12-month from <i>lone payor</i>	✓	✓	✓*	✓	✓*	✓	✓	✓*	2% or 10%**	10%	3%	5% or 12%
Professionals deriving gross receipts above P250,000 in any 12-month period from <i>lone payor</i>	✓	✓	✓*	✓	✓*	✓	✓	✓*	5% or 10%**	10%	3%	5% or 12%
Other Supplier of Services receiving income from <i>multiple payor</i> and/or other source of income	✓	✓	✓	✓	✓	✓	✓	✓	2% or 10%**	10%	3%	5%
Professionals receiving income from <i>multiple payor</i> and/or other source of income	✓	✓	✓	✓	✓	✓	✓	✓	5% or 10%**	10%	3%	5%

*May avail of the substituted filing on Percentage Tax/VAT return and substituted official receipts.

**10% creditable withholding tax rate shall be withheld, if the payee failed to submit sworn declaration; or if the payee is VAT-registered regardless of amount of gross receipts/sales.

Note: No creditable withholding of percentage tax, and the taxpayer is also not required to file quarterly percentage tax return if he opted to avail of the 8% income tax rate.

All other issuances inconsistent herewith are hereby repealed or modified accordingly. All internal revenue officers and employees are hereby enjoined to give this Circular a wide publicity as possible.

(Original Signed)
CAESAR R. DULAY
 Commissioner of Internal Revenue



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Application for Registration

BIR Form No.

1901

January 2024(ENCS) P1

For Self-Employed (Single Proprietor/Professional),
Mixed Income Individuals, Non-Resident Alien
Engaged in Trade/Business, Estate and Trust

TIN to be issued, if applicable (To be filled out by BIR)

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

1 Registering Office			2 BIR Registration Date			3 PhilSys Card Number (PCN)		
<input type="checkbox"/> Head Office	<input type="checkbox"/> Branch Office	<input type="checkbox"/> Facility	(To be filled out by BIR)(MM/DD/YYYY)					

Part I – Taxpayer Information

4 Taxpayer Identification Number (TIN) <i>(For Taxpayer with Existing TIN)</i>	5 RDO Code <i>(To be filled out by BIR)</i>
	0 0 0 0 0

6 Taxpayer Type

<input type="checkbox"/> Single Proprietorship Only (Resident Citizen)	<input type="checkbox"/> Mixed Income Earner – Compensation Income Earner & Professional
<input type="checkbox"/> Resident Alien – Single Proprietorship	<input type="checkbox"/> Mixed Income Earner – Compensation Income Earner, Single Proprietorship & Professional
<input type="checkbox"/> Resident Alien - Professional	<input type="checkbox"/> Non-Resident Alien Engaged in Trade/Business
<input type="checkbox"/> Professional – Licensed (PRC, IBP)	<input type="checkbox"/> Estate – Filipino Citizen
<input type="checkbox"/> Professional – In General	<input type="checkbox"/> Estate – Foreign National
<input type="checkbox"/> Professional and Single Proprietor	<input type="checkbox"/> Trust – Filipino Citizen
<input type="checkbox"/> Mixed Income Earner – Compensation Income Earner & Single Proprietor	<input type="checkbox"/> Trust – Foreign National

7 Taxpayer's Name

(Last Name)	(First Name)	(Middle Name)	(Suffix)	(Nickname)

(If ESTATE, ESTATE of First Name, Middle Name, Last Name, Suffix) (If TRUST, FAO: First Name, Middle Name, Last Name, Suffix)

8 Gender Male Female 9 Civil Status Single Married Widower Legally Separated

10 Date of Birth/Organization (In case of Estate/Trust) (MM/DD/YYYY) 11 Place of Birth (if applicable)

12 Mother's Maiden Name 13 Father's Name

14 Citizenship 15 Other Citizenship

16 Local Residence Address

Unit/Room/Floor/Building No.	Building Name/Tower	Lot/Block/Phase/House No.	Street Name	Subdivision/Village/Zone
Barangay	Town/District	Municipality/City	Province	ZIP Code

17 Business Address

Unit/Room/Floor/Building No.	Building Name/Tower	Lot/Block/Phase/House No.	Street Name	Subdivision/Village/Zone
Barangay	Town/District	Municipality/City	Province	ZIP Code

18 Foreign Address

19 Municipality Code (To be filled out by BIR) 20 Purpose of TIN Application

21 Identification Details [government issued ID (e.g., passport, driver's license, company ID, etc.)]

Type	ID Number	Effectivity Date (MM/DD/YYYY)	Expiry Date (MM/DD/YYYY)	Issuer	Place/Country of Issue

22 Preferred Contact Type

Landline Number Fax Number Mobile Number Email Address (required)

23 Are you availing of the 8% income tax rate option in lieu of graduated income tax rates? Yes No

Part II – Taxpayer Classification

24 How much is your expected Annual Gross Sales (GS)?

Micro – GS is less than Three Million Pesos (P3M) Medium – GS is Twenty Million Pesos (P20M) to Less than One Billion Pesos (P1B)

Small – GS is Three Million Pesos (P3M) to less than 20 Million Pesos (P20M) Large – GS is One Billion Pesos (P1B) and above

Part III – Spouse Information

25 Employment Status of Spouse Unemployed Employed Locally Employed Abroad Engaged in Business/Practice of Profession

26 Spouse Name (Last Name, First Name, Middle Name, Suffix) 27 Spouse TIN

28 Spouse Employer's Name (If Individual, Last Name, First Name, Middle Name, Suffix) (If Non-Individual Registered Name)(Attach additional sheet/s, if necessary) 29 Spouse Employer's TIN

Part IV – Authorized Representative

30 Relationship Name (For Authorized Representative)

If Individual (Last Name) (First Name) (Middle Name) (Suffix) (Nickname)

If Non-Individual (Registered Name)

31 Relationship Date (MM/DD/YYYY) <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <table border="1" style="width:100%; height: 20px;"> <tr><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td></tr> </table> </td> <td style="width:33%; border: none;"> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;">32 Address Type</td> <td style="width:33%; border: none;"><input type="checkbox"/> Residence</td> <td style="width:33%; border: none;"><input type="checkbox"/> Place of Business</td> <td style="width:33%; border: none;"><input type="checkbox"/> Employer Address</td> </tr> </table> </td> </tr> </table>			<table border="1" style="width:100%; height: 20px;"> <tr><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td></tr> </table>											<table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;">32 Address Type</td> <td style="width:33%; border: none;"><input type="checkbox"/> Residence</td> <td style="width:33%; border: none;"><input type="checkbox"/> Place of Business</td> <td style="width:33%; border: none;"><input type="checkbox"/> Employer Address</td> </tr> </table>	32 Address Type	<input type="checkbox"/> Residence	<input type="checkbox"/> Place of Business	<input type="checkbox"/> Employer Address
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32 Address Type	<input type="checkbox"/> Residence	<input type="checkbox"/> Place of Business	<input type="checkbox"/> Employer Address															
33 Address																		
Unit/Room/Floor/Building No. <table border="1" style="width:100%; height: 20px;"></table>	Building Name/Tower <table border="1" style="width:100%; height: 20px;"></table>	Lot/Block/Phase/House No. <table border="1" style="width:100%; height: 20px;"></table>	Street Name <table border="1" style="width:100%; height: 20px;"></table>	Subdivision/Village/Zone <table border="1" style="width:100%; height: 20px;"></table>														
Barangay <table border="1" style="width:100%; height: 20px;"></table>	Town/District <table border="1" style="width:100%; height: 20px;"></table>	Municipality/City <table border="1" style="width:100%; height: 20px;"></table>	Province <table border="1" style="width:100%; height: 20px;"></table>	ZIP Code <table border="1" style="width:100%; height: 20px;"></table>														
34 Preferred Contact Type																		
<input type="checkbox"/> Landline Number	<input type="checkbox"/> Fax Number	<input type="checkbox"/> Mobile Number	Email Address (required)															
<table border="1" style="width:100%; height: 20px;"></table>	<table border="1" style="width:100%; height: 20px;"></table>	<table border="1" style="width:100%; height: 20px;"></table>	<table border="1" style="width:100%; height: 20px;"></table>															
Part V - Business Information																		
35 Single Business Number/Philippine Business Number			<table border="1" style="width:100%; height: 20px;"></table>															
36 Primary/Secondary Industries (attach additional sheet/s, if necessary)																		
Industry	Trade/Business Name		Regulatory Body															
Primary																		
Secondary																		
Industry	Business Registration Number	Business Registration Date (MM/DD/YYYY)	PSIC Code (To be filled out by BIR)	Line of Business														
Primary																		
Secondary																		
37 Incentives Details																		
37A Investment Promotion (e.g., PEZA, BOI)		37B Legal Basis (e.g., R.A., E.O.)		37C Incentive Granted (e.g., Exempt from IT, VAT, etc.)														
<table border="1" style="width:100%; height: 20px;"></table>		<table border="1" style="width:100%; height: 20px;"></table>		<table border="1" style="width:100%; height: 20px;"></table>														
37D No. of Years	<table border="1" style="width:100%; height: 20px;"></table>	37E Incentive Start Date (MM/DD/YYYY)	<table border="1" style="width:100%; height: 20px;"></table>	37F Incentive End Date (MM/DD/YYYY)														
38 Details of Registration/Accreditation																		
38A Registration/Accreditation Number	38B Effectivity Date (MM/DD/YYYY)		38C Date Issued (MM/DD/YYYY)															
<table border="1" style="width:100%; height: 20px;"></table>	FROM <table border="1" style="width:100%; height: 20px;"></table> TO <table border="1" style="width:100%; height: 20px;"></table>		<table border="1" style="width:100%; height: 20px;"></table>															
38D Registered Activity	38E Tax Regime (Regular, Special, Exempt)	38F Activity Start Date (MM/DD/YYYY)	38G Activity End Date (MM/DD/YYYY)															
<table border="1" style="width:100%; height: 20px;"></table>	<table border="1" style="width:100%; height: 20px;"></table>	<table border="1" style="width:100%; height: 20px;"></table>	<table border="1" style="width:100%; height: 20px;"></table>															
Part VI - Facility Details																		
39 Facility Details (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)																		
39A Facility Code (To be filled out by BIR)	39B Facility Type																	
F	<input type="checkbox"/> PP <input type="checkbox"/> SP <input type="checkbox"/> WH <input type="checkbox"/> SR <input type="checkbox"/> GG <input type="checkbox"/> BT <input type="checkbox"/> RP <input type="checkbox"/> Others (specify) <table border="1" style="width:100%; height: 20px;"></table>																	
39C Facility Address																		
Unit/Room/Floor/Building No. <table border="1" style="width:100%; height: 20px;"></table>	Building Name/Tower <table border="1" style="width:100%; height: 20px;"></table>	Lot/Block/Phase/House No. <table border="1" style="width:100%; height: 20px;"></table>	Street Name <table border="1" style="width:100%; height: 20px;"></table>	Subdivision/Village/Zone <table border="1" style="width:100%; height: 20px;"></table>														
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Part VII - Tax Types																		
40 Tax Types (this portion determines your tax liability/ies) (To be filled out by BIR)																		
		Form Type	ATC															
Income Tax				Form Type	ATC													
<input type="checkbox"/> Individual Income Tax				<input type="checkbox"/> Value-Added Tax														
<input type="checkbox"/> Capital Gains - Real Property				Excise Tax														
<input type="checkbox"/> Capital Gains - Stocks				<input type="checkbox"/> Alcohol Products														
Withholding Tax				<input type="checkbox"/> Automobile & Non-Essential Goods														
<input type="checkbox"/> Compensation				<input type="checkbox"/> Cosmetic Procedures														
<input type="checkbox"/> Expanded				<input type="checkbox"/> Mineral Products														
<input type="checkbox"/> Final				<input type="checkbox"/> Petroleum Products														
<input type="checkbox"/> Fringe Benefits				<input type="checkbox"/> Sweetened Beverages														
<input type="checkbox"/> Value-Added Tax				<input type="checkbox"/> Tobacco Products														
<input type="checkbox"/> Other Percentage Tax				<input type="checkbox"/> Tobacco Inspection & Monitoring Fees														
<input type="checkbox"/> ONETT not subject to CGT				<input type="checkbox"/> Vapor Products														
<input type="checkbox"/> Percentage Tax on Winnings & Prizes				Documentary Stamp Tax (DST)														
<input type="checkbox"/> On Interest Paid on Deposits and Yield on Deposits/Substitutes				<input type="checkbox"/> Regular														
Percentage Tax				<input type="checkbox"/> One-Time Transactions (ONETT)														
<input type="checkbox"/> Stocks				Transfer Tax														
<input type="checkbox"/> Stocks-Initial Public Offering (IPO)				<input type="checkbox"/> Donor's Tax														
<input type="checkbox"/> Overseas Dispatch And Amusement Taxes				<input type="checkbox"/> Estate Tax														
<input type="checkbox"/> Under Special Laws				Miscellaneous Tax (specify)														
<input type="checkbox"/> Other Percentage Taxes under NIRC (specify)				<table border="1" style="width:100%; height: 20px;"></table>														
				Others (specify)														
				<table border="1" style="width:100%; height: 20px;"></table>														

Part VIII – Invoices

41 BIR Printed Invoices

41A Do you intend to use BIR Printed Invoices? Yes No

41B Type VAT NON-VAT

41C No. of Booklets

41D Serial Number Start End

42 Authority to Print Invoices

42A Printer's Name

42B Printer's TIN

42C Printer's Accreditation Number

42D Date of Accreditation (MM/DD/YYYY)

42E Registered Address

Unit/Room/Floor/Building No. Building Name/Tower Lot/Block/Phase/House No. Street Name Subdivision/Village/Zone

Barangay Town/District Municipality/City Province ZIP Code

42F Contact Number (Landline/Cellphone No.) **42G** Email Address

42H Manner of Invoices Bound Loose Leaf

42I Description of Invoices (Attach additional sheet/s, if necessary)

Description	TYPE		No. of Boxes/Booklets		No. of Sets per Box/Booklet	Serial No.		No. of Copies per Set
	VAT	Non-VAT	Loose	Bound		Start	End	
	<input type="checkbox"/>	<input type="checkbox"/>						
	<input type="checkbox"/>	<input type="checkbox"/>						
	<input type="checkbox"/>	<input type="checkbox"/>						
	<input type="checkbox"/>	<input type="checkbox"/>						

Part IX – For Employee with Two or More Employers (Multiple Employments) Within the Calendar Year

43 Type of Multiple Employments Successive Employments (With previous employer/s within the calendar year) Concurrent Employments (With two or more employers at the same time within the calendar year)

(If successive, enter previous employer/s; if concurrent, enter secondary employer/s) (Attach additional sheet/s, if necessary)

43A Name of Employer Primary Employer **43B** TIN of Employer

43C Name of Employer Primary Employer **43D** TIN of Employer

Primary/Current Employer Information

44 Relationship Start Date (MM/DD/YYYY) **45** Contact Type Landline Number Fax Number Mobile Number Email Address (required)

46 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 the 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.

Receiving Office and Date of Receipt

Taxpayer/Authorized Representative
(Signature over Printed Name)

Part X – Payment Order Form for New Business Registrant

(For BIR Payment Acceptance Only. Not to be filed in AABs)

BIR Form No. 0605
(Part of BIR Form No. 1901)

47 Taxpayer's Identification Number (TIN) Branch Code **48** RDO Code **49** For the Year

50 Taxpayer's Name

Payment Details (To be filled out by BIR-Revenue Collection Officer)

51 Date of Payment (MM/DD/YYYY)

	eROR/ROR No.	ATC	Particulars	
52		MC200	BIR Printed Invoices	52A
53	Add: Penalties	Surcharge	Interest	Compromise
	53A	53B	53C	53D
54	Total Amount Payable (Sum of Items 52A and 53D)			54A

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

(Please sign at the back.)

Documentary Requirements:

SELF-EMPLOYED INDIVIDUALS

For Sole Proprietor/Professional/Professionals not regulated by the Professional Regulation Commission (PRC):

- 1. 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) or

In case of the practice of profession regulated by PRC:

- Valid PRC ID and government ID showing address or proof of residence or business address. (1 photocopy)

Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents submitted upon application.

- 2. BIR Printed Invoices (BPI) (Available for sale at the New Business Registrant Counter); or
- Final clear sample of OWN Invoices. (1 original)
(Sample layout is also available at the New Business Registrant Counter)

Note: In case taxpayer-applicant will opt to print its own invoices, taxpayer-applicant should choose an Accredited Printer who will print the invoices.

FEES TO BE PAID

- 1. Payment of P30.00 Loose Stamp/s (DST) to be affixed on the Certificate of Registration.

Note: If the P30.00 loose DST was already paid online, the proof of payment (1 photocopy) shall be submitted.

- Procured printing cost of BPI, if opted to use.

Additional documents, if applicable:

- 1. If transacting through a Representative:
 - 1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction; [1 original for 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 one specimen signature)
- 2. DTI Certificate (if with business name); (1 photocopy)
- 3. Work Visa (9g) for Foreign Nationals; (1 photocopy)
- 4. Service Contract showing the amount of income payment, for Job Order or Service Contract Agreement with NGAs, LGUs, GOCCs, GFIs; (1 photocopy)
- 5. Franchise Documents (e.g., Certificate of Public Convenience) (for Common Carrier); (1 photocopy)
- 6. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)
- 7. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc. (1 photocopy)

ESTATE AND TRUST

For Estate with properties subject to Estate taxes or Estate under judicial settlement:

- 1. Death Certificate of the decedent; (1 photocopy)

For Trust (irrevocable):

- 2. Irrevocable Trust Agreement; (1 photocopy)

Additional documents, if applicable:

- 1. If transacting through a Representative:
 - 1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction; [1 original for 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/trustee/trustor in the trust agreement and authorized representative; (1 photocopy, both with one specimen signature)
- 2. If transacting through an Administrator or Executor or Heir:
 - 2.1 Document/s to prove as the administrator or executor or heir; (1 original)
 - 2.2 Any government-issued ID of the administrator or executor. (1 photocopy, both with one specimen signature)

BRANCH AND FACILITY

REGISTRATION OF BRANCH

- 1. BIR Printed Invoices (BPI) (Available for sale at the New Business Registrant Counter); or
- Final clear sample of OWN Invoices. (1 original)
(Sample layout is also available at the New Business Registrant Counter)

Note: In case taxpayer-applicant will opt to print its own invoices, taxpayer-applicant should choose an Accredited Printer who will print the invoices.

FEES TO BE PAID

- Payment of P30.00 Loose Stamp/s (DST) to be affixed on the Certificate of Registration.

Note: If the P30.00 loose DST was already paid online, the proof of payment (1 photocopy) shall be submitted

- Procured printing cost of BPI, if opted to use.

REGISTRATION OF FACILITY

- 1. BIR Form No. 1901. (2 originals)

ADDITIONAL DOCUMENTS FOR BRANCH/FACILITY, IF APPLICABLE:

- 1. If transacting through a Representative:
 - 1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction; [1 original for 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 one specimen signature)
- 2. DTI Certificate (if with business name); (1 photocopy) (For Branch only)
- 3. Franchise Documents (e.g., Certificate of Public Convenience) (for Common Carrier); (1 photocopy) (for Branch only)
- 4. Franchise Agreement; (1 photocopy) (For Branch only)
- 5. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy) (For Branch only)
- 6. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc. (1 photocopy) (For Branch only)

POSSESSION OF MORE THAN ONE TAXPAYER IDENTIFICATION NUMBER (TIN) IS CRIMINALLY PUNISHABLE PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED

For Voluntary Payment

Stamp of BIR Receiving Office
and Date of Receipt

I declare, under the penalties of perjury that this document 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 the authority thereof.

Signature over Printed Name of Taxpayer/Authorized Representative

Title/Position of Signatory

**INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES
(For Self-Employed and/or Engaged in the Practice of Profession with Lone Income Payor)**

I, _____, _____, of legal age, single/ married to
(Name) (Citizenship)
 _____ permanently residing at _____
(Name of Spouse) (Address)
 with
 Taxpayer Identification Number (TIN) _____, after having been duly sworn in accordance with law
 hereby depose and state:

1. That I derived my _____ income only from _____
(business/professional) (Name of Lone Payor)
 with Taxpayer Identification Number _____ and business address at _____
 _____;
2. That for the current year _____, my gross receipts will not exceed Two Hundred Fifty Thousand Pesos (₱250,000.00) and that I am registered as a non-VAT taxpayer; that whatever is the amount of income received, I will comply with the requirement to file my Income Tax Return on the prescribed due date. For this purpose, I opt to avail of either one of the following:
 - Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the taxable income. With this selection, I acknowledge that I am subject to 0% income tax, thus, not subject to creditable withholding tax; subject to percentage tax, if applicable, and will file the required percentage tax returns or subject to withholding percentage tax, in case of government money payments.
 - Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross receipts/sales and other non-operating income - with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended; thus, no withholding tax shall be made;
3. That based on my selection above, if my gross sales/receipts and other non-operating income exceeds ₱250,000.00 but not over ₱3,000,000.00, my afore-stated lone income payor shall automatically withhold the prescribed rate of withholding tax:
 - a. In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (Percentage Tax, if applicable) and creditable withholding of income in excess of P250,000.00, and business tax withholding, if any, are applicable on the entire income payment; OR
 - b. In case of Eight Percent (8%) income tax rate, I acknowledge that I am only subject to income tax and thus, to the creditable withholding income tax in excess of P250,000.00;
4. That I duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section ____ of Revenue Regulations No. _____;
5. That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand this ___ day of _____, 20__ at _____, Philippines

Signature over Printed Name of Individual Taxpayer

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20__ in _____.
 Applicant exhibited to me his/her _____ issued at _____ on _____.
(Government Issued ID and No.)

NOTARY PUBLIC

Doc. No.: _____
 Page No.: _____
 Book No.: _____
 Series of _____

Affix ₱30.00
 Documentary
 Stamp Tax

(To be filled-out by the withholding agent/lone payor)

Date Received: _____
(MM-DD-YYYY-00001)

Received by: