

## Application for Registration Information Update/Correction/Cancellation

BIR Form No. **1905** 

	Bureau of Interna	al Re	:venu	ıe			llr	ncgistia date/Corr				July 2021 (ENCS) P1
Fill in applicable spaces. Mark all appropriate boxes with an "X"												
PART I - TAXPAYER INFORMATION												
1 Taxpayer	Identification N	umb	er (	TIN)	-	-		2	RDO Code	3 Conta	act Number (Landline/Mobile I	Vo.)
		-	Ш	丄								
4 Registered Name (If Individual, Last Name, First Name, Middle Name, Suffix) (If Non-Individual, Registered Name)												
PART II - REASON/DETAILS OF REGISTRATION INFORMATION UPDATE/CORRECTION												
5 Replacen	nent/Cancellatio			CEA	SUN	ושעו	AIL	5 OF REGISTRA	IION INFORI	WATION U	6 Other Updates	
	FORM/S							REASON/DET	AILS			
A. Ce	ertificate of Registrati	ion (C	COR)					Lost/Damaged			Closure of Business (	proceed to Number 8)
B. Authority to Print (ATP) Receipts/Invoices Change of Accredited Printer as Requested by the taxpa							payer Change of Civil Status	S (proceed to Number 9)				
	C. Tax Clearance Certificate of Liabilities (TCL1)  Correction/Change/Update of Regis							date of Registration	n Information		s of Accounts (proceed to	
Number 10)								Number 10)	D 1 0 "			
							Avail of 8% Income T	ax Rate Option				
E. Ot	hers (specify)										Others (specify)	
7.0	/Ol /\		( D -		-4:	1			<del></del>			
	n/Change/Upda											
A. U	JPDATE REGIS					KADI	E IN	_				
	Change in Re	gist	ered	Nan	ne			Change in Tra	ade Name		Additional Trade N	lame
Old												
New												
BC	D CHANCE IN DECISTEDED ADDRESS											
B. CHANGE IN REGISTERED ADDRESS  (Old RDO) (New RDO)												
Transfer within same RDO Transfer to another RDO From To												
New Add	 dress											
Unit/Room/	/Floor/Building No.							Building Name/	/Tower		Lot/Block	k/Phase/House No.
				Stre	eet Na	me					Subdivision/Village/Zone	
	Parangay											
Barangay Town/District												
Municipality/City Province ZIP Code												
	NANCE IN ACC	201	INITI	NC I	DEDI		(Ann)	isable to New Individual)	<u> </u>			
<b>U</b> . U	HANGE IN ACC	٥٥٥	וו ו אונ	ING I	PEKI	00 (	Аррі	icable to Non-Individual)	Δο	counting S	tart Month Effectivity	Date (MM/DD/YYYY)
	From Calend	lar t	o Fis	scal I	Perio	nd			710	bounting o	Elicotivity	Bate (MINIBERTITI)
	From Calendar to Fiscal Period  From One Fiscal Period to Another Fiscal Period											
	_						I FIS	icai Period				
L	From Fiscal	to C	alen	dar I	Perio	d						
D CHANGE/ADD REGISTERED ACTIVITY/LINE OF BUSINESS												
D. CHANGE/ADD REGISTERED ACTIVITY/LINE OF BUSINESS  Effectivity Date of Change												
New Registered Activity/Line of Business  Effectivity Date of Change (MM/DD/YYYY)												
	CHANGE EACH	ITV	TVD	E/DI	= T \	1 9 /2	ittach	additional sheet/s, if nec	occan/)			
E. C	HANGE PAUL	117	117	L/DE		acilit			cssary)		Facility Type*	
	Facility Code			(C				acility type)		į	PP - Place of Production/Plant	<b>GG</b> – Garage
	r domity Code	PP	SP	WH S	SR GG		RP	Others (specify)			SP – Storage Place WH – Warehouse	BT – Bus Terminal RP – Real Property for Lease
1	F										SR – Showroom	with No Sales Activity
			$\vdash \vdash$	+	+							
	F											

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F. CHANGE/ADD INCENTIVE DETAILS/REGISTRATION								
		nt Promotion Agency		Number of Years				
	Legal Bas			Start Date (MM/DD/YYYY)				
	Incentives			End Date (MM/DD/YYYY)				
				Registered Activity				
	Registiati	on/Accreditation No.		Tax Regime	-			
	Effectivity D	<i>From</i> ate	То					
	(MM/DD/YYYY			Activity Start Date (MM/DD/YYYY)				
	Date Issued	(MM/DD/YYYY)		Activity End Date (MM/DD/YYYY)				
	G. CHANGE/ADD TAX TYPE DETAILS/SUSPEND TAX TYPE/RE-REGISTER TAX TYPE							
		Cancelled Tay Type/a	Form Type	ATC	Effectivity Date of Change			
		Cancelled Tax Type/s		d out by BIR)	(MM/DD/YYYY)			
	R	e-register/Added/New Tax Type/s	Form Type	ATC ad out by BIR)	Effectivity Date (MM/DD/YYYY)			
			(to be till	ed Out by DIN)	(1111)			
			Form Type ATC	Fffectivity Γ	Date (Required)			
		Suspended Tax Type/s	(to be filled out by BIR)	From (MM/DD/YYYY)	To (MM/DD/YYYY)			
	<u>н</u> . сн	ANGE/UPDATE OF CONTACT TYPE						
	Lar	ndline Number Mobile Number	Fax Number					
	Email Add	dress (required)						
	I. CHA	NGE/UPDATE OF CONTACT PERSO	N/AUTHORIZED REPRESE	NTATIVE				
	(Last Name,	First Name, Middle Name, Suffix)						
		Position		TIN				
	<b>J</b> . CH.	ANGE/UPDATE OF NAME OF STOCK	HOLDERS/MEMBERS/PAR	TNERS				
	(If Individua	I, Last Name, First Name, Middle Name, Suffix) (If Non-I	ndividual, Registered Name)	TIN	V			
				<u>, ,                                  </u>	<u>, ,                                  </u>			
8 Closure of Business/Cancellation of Registration								
	A. CANCELLATION OF TIN							
		Death		Others (spec	eify)			
		Multiple/Identical TIN						
		Permanent closure of a branch		Effectivity Da	ate of Cancellation (MM/DD/YYYY)			
		Permanent closure of business opera	tions (Non-Individual)					
	R DE	-REGISTER/CESSATION OF REGIST	RATION OF RUSINESS					
	B. DE-REGISTER/CESSATION OF REGISTRATION OF BUSINESS  Permanent closure of business (head office) of an individual  Trade/Business Name							
		Others (please specify)		11440/240111				
		0		Effectivity D	ate of Cessation (MM/DD/YYYY)			

From Single to Married From Married to Single  A. Old Name/Maiden Name (First Name, Middle Name, Last Name, Suffix)  B. New Name/Married Name (First Name, Middle Name, Last Name, Suffix)  C. Spouse Information Employment Status of Spouse  Unemployed Employed Locally Employed Abroad Engaged in Business/Practice of Profession  Spouse Name (Last Name, First Name, Middle Name, Suffix)  Spouse Employer's Name (Attach additional sheet/s, if necessary)  (If Individual, Last Name, First Name, Middle, Suffix Name) (If Non-Individual, Registered Name)  10 Books of Accounts (Registration/Update) (Attach additional sheet/s, if necessary)  Type (Manual/Loose/CBA)  Books to be Registered  Quantity From To								
B. New Name/Married Name (First Name, Middle Name, Last Name, Suffix)  C. Spouse Information Employment Status of Spouse Unemployed Employed Locally Employed Abroad Engaged in Business/Practice of Profession  Spouse Name (Last Name, First Name, Middle Name, Suffix)  Spouse TIN  Spouse Employer's Name (Attach additional sheet/s, if necessary) (If Individual, Last Name, First Name, Middle, Suffix Name) (If Non-Individual, Registered Name)  10 Books of Accounts (Registration/Update) (Attach additional sheet/s, if necessary)  Type  Books to be Registered  Ouantity  Volume								
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10 Books of Accounts (Registration/Update) (Attach additional sheet/s, if necessary)  Type  Books to be Registered  Ougntity  Volume								
Type Books to be Registered Quantity Volume								
Type Books to be Registered Quantity Volume								
(Manual/Loose/CBA) From To								
Continuation of No. 10								
Date Registered (MM/DD/YYYY) Permit Number Date Issued (MM/DD/YYYY)								
11 Other Update/Correction (please specify details)								
Effectivity Date of Change (MM/DD/YYYY)								
12 Declaration Stamp of BIR Receiving Office								
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 Date of Receipt								
and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under								
and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I give my consent to the processing of my information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful numbers.								
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\*Note: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

## **Documentary Requirements**

TIN CARD ISSUANCE	Registration of Computerized Books of Accounts
1. Any government-issued ID; (1 photocopy, original presentation)	1. Permit to Use (PTU) Computerized Accounting System (CAS)/ Computerized Books
2. Personal appearance, no representative;	of Accounts (CBA) and/or its Components or Acknowledgement Certificate, i
3. 1 piece latest 1x1 ID picture 4. Affidavit of Loss, in case of replacement due to lost TIN Card; (1 original)	applicable; (1 photocopy)
4. Allidavit of Loss, in case of replacement due to lost fill Card; (1 original)  5. P100.00 replacement fee, in case of loss or damage.	<ol> <li>USB Drive or other electronic storage device DVDs containing Electronic Books o Accounts in Standard Audit File (SAF) and shall be properly labeled with the name o</li> </ol>
3. I 100.00 replacement ree, in case or loss or damage.	the taxpayer and taxable year with a transmittal letter showing the detailed content o
CHANGE IN CIVIL STATUS	the USB Drive label, i.e., File Name, Type and Size; (1 copy)
Marriage Contract or Court Order (declaration of nullity of marriage); (1 photocopy)	3. Affidavit attesting the completeness, accuracy and appropriateness of the
2. Letter Request for temporary use of old receipts/invoices (for female business taxpayers)	computerized accounting books/records, in accordance with the keeping of books or
if applicable. (1 original)	accounts and records for internal revenue tax purposes. (1 original)
Additional documents, if applicable:	
If transacting through a Representative:  1. If transacting through a Representative:  1. Special Payment (ARA) (4 printing)  1. If transacting through a Representative:	TRANSFER OF REGISTRATION
<ul><li>1.1 Special Power of Attorney (SPA); (1 original)</li><li>1.2 Any government-issued ID of the taxpayer and authorized representative; (1</li></ul>	Requirements for All Cases:
photocopy)	If transacting through a Representative:
p.101000p))	For Individual:
CHANGE IN REGISTERED NAME/TRADE NAME; CHANGE/ADD IN REGISTERED	<ul><li>1.1 Special Power of Attorney (SPA); (1 original)</li><li>1.2 Any government-issued ID of the taxpayer and authorized representative; (1</li></ul>
ACTIVITIES/LINE OF BUSINESS	photocopy)
1. Amended SEC Certificate of Registration or Form for Appointment of Officers (For One	For Non-Individual:
Person Corporation)/DTI Certificate (for the change in registered name/trade name); (1	1.1 Board Resolution indicating the purpose and the name of the authorized
photocopy)	representative; or Secretary's Certificate; (1 original)
or Amended Mayor's Permit or SEC Certificate of Registration (for the change/add in	1.2 Any government-issued ID of one of the signatory and authorized representative; (
registered activities/line of business) or Form for Appointment of Officers (For One Person	photocopy)
Corporation) if applicable; (1 photocopy) and	Primary Requirements Per Case:
2. Letter Request for temporary use of old receipts/invoices (for business taxpayers), if	A. TRANSFER OF REGISTRATION OF INDIVIDUALS NOT ENGAGED IN BUSINESS
applicable. (1 original)	ACTIVITIES/LINE OF BUSINESS
Additional documents, if applicable:	1. BIR Form No. 1905. (2 originals)
1. If transacting through a Representative:	B. TRANSFER OF BUSINESS REGISTRATION TO ANOTHER RDO (HEAD OFFICE
For Individual:	AND/OR BRANCH)
1.1 Special Power of Attorney (SPA); (1 original)	B.1 Submit to Old RDO
1.2 Any government-issued ID of the taxpayer and authorized representative; (1	BIR Form No. 1905 (3 original) all copy for stamping "Received";     1st copy – to be forwarded to new RDO by old RDO, attached to Transfer Related
photocopy)	Docket (TRD)
For Non-Individual: 1.1 Board Resolution indicating the purpose and the name of the authorized	2 <sup>nd</sup> copy – old RDO's file copy
representative; or Secretary's Certificate; (1 original)	3 <sup>rd</sup> copy – taxpayer's file copy
1.2 Any government issued ID of one of the signatory and authorized representative; (1	2. Inventory list of unused principal and supplementary receipts/invoices (for destruction
photocopy)	if not to be used in the new RDO) or letter request with inventory list for approval of use
	of the unused receipts/invoices in new RDO; (3 originals) 1st copy – RDO file, 2nd copy
OTHER REGISTRATION INFORMATION UPDATES	– new RDO, 3 <sup>rd</sup> copy – taxpayer's file
If transacting through a Representative:    Table desired to be a separate of the separat	<ol> <li>Notarized Transfer Commitment Form (3 originals), if applicable/ if with open cases.</li> <li>1st copy – to be forwarded to new RDO by old RDO, attached Transfer Related</li> </ol>
For Individual: 1.1 Special Power of Attorney (SPA); (1 original)	Docket (TRD)
1.2 Any government-issued ID of the taxpayer and authorized representative; (1	2 <sup>nd</sup> copy – old RDO's file copy
photocopy)	3 <sup>rd</sup> copy – taxpayer's file copy
For Non-Individual:	B.2 Submit to New RDO
1.1 Board Resolution indicating the purpose and the name of the authorized	1. BIR Form No. 1905; (2 original)
representative; or Secretary's Certificate; (1 original)	2. For Non-Individual Taxpayer's only:
1.2 Any government issued ID of one of the signatory and authorized representative; (1	<ul> <li>Amended Articles of Incorporation/Partnership/Cooperation bearing the taxpayer's</li> </ul>
photocopy)	new principal business address; (1 photocopy) and
For Replacement of Lost COR/ATP/TCL1	Certificate of Filing of Amended Articles of Incorporations/COR of Amendments to  Articles of Connection and Building (4 photocopy)
- Affidavit of Loss; (1 original)  For Change in Accounting Period	Articles of Cooperation and By-Laws. (1 photocopy)  3. For Non-Individuals, Single Proprietors, except Professionals:
Letter request indicating the reasons and change in accounting period; (1 original)	Mayor's Business Permit; or
Securities and Exchange Commission (SEC) Certificate of Filing of Amended By-Laws	Duly received Application for Mayor's Business Permit, if the former is still in process
showing the change in accounting period; (1 certified true copy)	with the LGU; (1 photocopy)
- Sworn declaration of "Non-forum Shopping" stating that the request has not been filed	4. Unused principal and supplementary receipts/invoices for re-stamping with approved
or previously acted upon by the BIR National Office; (1 original)	letter request and inventory list (2 <sup>nd</sup> copy) by old RDO; (1 original)
- Sworn Undertaking to File a Separate Final/Adjustment Return. (1 original)	5. 3 <sup>rd</sup> copy of Transfer Commitment Form, if applicable, together with the 3 <sup>rd</sup> copy of BIF
For Change in Registered Business Address under the jurisdiction of the same RDO	Form No. 1905 duly received by old RDO. (1 photocopy)
- Mayor's Permit/DTI Certificate/SEC COR or Form for Appointment of Officers (For One	CANOCI I ATION OF TIM
Person Corporation) bearing the new business address;(1 photocopy)	CANCELLATION OF TIN
<ul> <li>Letter Request for temporary use of old receipts/invoices (for business taxpayers), if applicable. (1 original)</li> </ul>	- Due to Death or Identical/Multiple-TIN
For Change/Add Incentive Details	Death Certificate, in case of death of an individual; (1 photocopy)     Closure of Business
- Investment Promotion Agency Certificate of Registration or similar certificates; (1	- Closure of Business - Cancellation of TIN/Registration Due to Dissolution, Merger or Consolidation
photocopy)	List of ending inventory of goods, supplies, including capital good; (1 original)
( · · · · · ( ))	2. Inventory of unused sales invoices/official receipts (SI/OR); (1 original)
REGISTRATION OF BOOKS OF ACCOUNTS	3. Unused sales invoices/official receipts and all other unutilized accounting forms (e.g.
Primary Requirements:	vouchers, debit/credit memos, delivery receipts, purchase orders, etc.) including
1. If transacting through a Representative:	business notices and permits as well as COR shall be subject for destruction to be
For Individual:	witnessed by BIR personnel and officials; (1 original)
1.1 Special Power of Attorney (SPA); (1 original)	
1.2 Any government-issued ID of the taxpayer and authorized representative; (1	Additional documents for Cancellation of TIN/Registration and Closure of
photocopy) For Non-Individual:	Business, if applicable:
1.1 Board Resolution indicating the purpose and the name of the authorized	1. If through a Representative:
representative; or Secretary's Certificate; (1 original)	For Individual:
1.2 Any government issued ID of one of the signatory and authorized representative; (1	<ul> <li>1.1 Special Power of Attorney (SPA); (1 original)</li> <li>1.2 Any government-issued ID of the taxpayer and authorized representative; (1)</li> </ul>
photocopy)	n) any government-issued ID of the taxpayer and authorized representative; ( photocopy)
Additional Documents:	For Non-Individual:
Registration of Manual Books of Accounts (New or Subsequent)	1.1 Board Resolution indicating the purpose and the name of the authorized
New sets of permanently bound books of accounts.	representative; or Secretary's Certificate; (1 original)
Registration of Manual Loose-Leaf Books of Accounts	1.2 Any government-issued ID of one of the signatory and authorized representative
1. Permit to Use Loose Leaf Books of Accounts: (1 photocopy)	(1 photocopy)
2. Permanently bound Loose Leaf Books of Accounts;	
Affidavit attesting the completeness, accuracy and correctness of entries in Books of  Accounts and the number of Losse Leaf used for the period covered (1 original).	
Accounts and the number of Loose Leaf used for the period covered. (1 original)	