

(To be filled out by BIR) DLN: _____



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Application for Registration Information Update/Correction/Cancellation

BIR Form No.

1905

July 2021 (ENCS) P1

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

PART I - TAXPAYER INFORMATION

1 Taxpayer Identification Number (TIN) <input style="width: 90%; height: 20px;" type="text"/>	2 RDO Code <input style="width: 80%; height: 20px;" type="text"/>	3 Contact Number (Landline/Mobile No.) <input style="width: 95%; height: 20px;" type="text"/>
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4 Registered Name (If Individual, Last Name, First Name, Middle Name, Suffix) (If Non-Individual, Registered Name)

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

5 Replacement/Cancellation of FORM/S <input type="checkbox"/> A. Certificate of Registration (COR) <input type="checkbox"/> B. Authority to Print (ATP) Receipts/Invoices <input type="checkbox"/> C. Tax Clearance Certificate of Liabilities (TCL1) <input type="checkbox"/> D. Taxpayer Identification Number (TIN) Card <input type="checkbox"/> E. Others (specify) <input style="width: 100px;" type="text"/>	REASON/DETAILS <input type="checkbox"/> Lost/Damaged <input type="checkbox"/> Change of Accredited Printer as Requested by the taxpayer <input type="checkbox"/> Correction/Change/Update of Registration Information <input type="checkbox"/> Others (specify) <input style="width: 100px;" type="text"/>	6 Other Updates <input type="checkbox"/> Closure of Business (proceed to Number 8) <input type="checkbox"/> Change of Civil Status (proceed to Number 9) <input type="checkbox"/> Register/Update of Books of Accounts (proceed to Number 10) <input type="checkbox"/> Avail of 8% Income Tax Rate Option <input type="checkbox"/> Others (specify) <input style="width: 100px;" type="text"/>
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7 Correction/Change/Update of Registration Information

A. UPDATE REGISTERED NAME/TRADE NAME

Change in Registered Name
 Change in Trade Name
 Additional Trade Name

Old	<input style="width: 90%;" type="text"/>
New	<input style="width: 90%;" type="text"/>

B. CHANGE IN REGISTERED ADDRESS

Transfer within same RDO
 Transfer to another RDO

From (Old RDO) To (New RDO)

New Address

<i>Unit/Room/Floor/Building No.</i> <input style="width: 95%;" type="text"/>	<i>Building Name/Tower</i> <input style="width: 95%;" type="text"/>	<i>Lot/Block/Phase/House No.</i> <input style="width: 95%;" type="text"/>
<i>Street Name</i> <input style="width: 95%;" type="text"/>	<i>Subdivision/Village/Zone</i> <input style="width: 95%;" type="text"/>	
<i>Barangay</i> <input style="width: 95%;" type="text"/>	<i>Town/District</i> <input style="width: 95%;" type="text"/>	
<i>Municipality/City</i> <input style="width: 95%;" type="text"/>	<i>Province</i> <input style="width: 95%;" type="text"/>	<i>ZIP Code</i> <input style="width: 50px;" type="text"/>

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

From Calendar to Fiscal Period
 From One Fiscal Period to Another Fiscal Period
 From Fiscal to Calendar Period

Accounting Start Month <input style="width: 95%; height: 20px;" type="text"/>	Effectivity Date (MM/DD/YYYY) <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 25%; height: 20px;"><input style="width: 95%;" type="text"/></td><td style="width: 25%;"><input style="width: 95%;" type="text"/></td><td style="width: 25%;"><input style="width: 95%;" type="text"/></td><td style="width: 25%;"><input style="width: 95%;" type="text"/></td></tr> <tr><td style="height: 20px;"><input style="width: 95%;" type="text"/></td><td><input style="width: 95%;" type="text"/></td><td><input style="width: 95%;" type="text"/></td><td><input style="width: 95%;" type="text"/></td></tr> <tr><td style="height: 20px;"><input style="width: 95%;" type="text"/></td><td><input style="width: 95%;" type="text"/></td><td><input style="width: 95%;" type="text"/></td><td><input style="width: 95%;" type="text"/></td></tr> </table>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
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D. CHANGE/ADD REGISTERED ACTIVITY/LINE OF BUSINESS

New Registered Activity/Line of Business <input style="width: 95%; height: 20px;" type="text"/>	Effectivity Date of Change (MM/DD/YYYY) <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 25%; height: 20px;"><input style="width: 95%;" type="text"/></td><td style="width: 25%;"><input style="width: 95%;" type="text"/></td><td style="width: 25%;"><input style="width: 95%;" type="text"/></td><td style="width: 25%;"><input style="width: 95%;" type="text"/></td></tr> <tr><td style="height: 20px;"><input style="width: 95%;" type="text"/></td><td><input style="width: 95%;" type="text"/></td><td><input style="width: 95%;" type="text"/></td><td><input style="width: 95%;" type="text"/></td></tr> <tr><td style="height: 20px;"><input style="width: 95%;" type="text"/></td><td><input style="width: 95%;" type="text"/></td><td><input style="width: 95%;" type="text"/></td><td><input style="width: 95%;" type="text"/></td></tr> </table>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
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E. CHANGE FACILITY TYPE/DETAILS (attach additional sheet/s, if necessary)

Facility Code	Facility Type <i>(check applicable facility type)</i>							Others (specify)
	PP	SP	WH	SR	GG	BT	RP	
F	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input style="width: 100px;" type="text"/>
F	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input style="width: 100px;" type="text"/>

Facility Type*

PP – Place of Production/Plant	GG – Garage
SP – Storage Place	BT – Bus Terminal
WH – Warehouse	RP – Real Property for Lease with No Sales Activity
SR – Showroom	

F. CHANGE/ADD INCENTIVE DETAILS/REGISTRATION

Investment Promotion Agency

Number of Years

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Legal Basis

Start Date (MM/DD/YYYY)

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Incentives Granted

End Date (MM/DD/YYYY)

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Registration/Accreditation No.

Registered Activity

Effectivity Date (MM/DD/YYYY)

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Tax Regime

Date Issued (MM/DD/YYYY)

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Activity Start Date (MM/DD/YYYY)

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Activity End Date (MM/DD/YYYY)

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

Cancelled Tax Type/s	Form Type	ATC	Effectivity Date of Change (MM/DD/YYYY)	
	(to be filled out by BIR)			

Re-register/Added/New Tax Type/s	Form Type	ATC	Effectivity Date (MM/DD/YYYY)	
	(to be filled out by BIR)			

Suspended Tax Type/s	Form Type	ATC	Effectivity Date (Required)			
	(to be filled out by BIR)		From (MM/DD/YYYY)		To (MM/DD/YYYY)	

H. CHANGE/UPDATE OF CONTACT TYPE

Landline Number

Mobile Number

Fax Number

Email Address (required)

I. CHANGE/UPDATE OF CONTACT PERSON/AUTHORIZED REPRESENTATIVE

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

Position

TIN

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J. CHANGE/UPDATE OF NAME OF STOCKHOLDERS/MEMBERS/PARTNERS

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

TIN

8 Closure of Business/Cancellation of Registration

A. CANCELLATION OF TIN

Death

Multiple/Identical TIN

Permanent closure of a branch

Permanent closure of business operations (Non-Individual)

Others (specify)

Effectivity Date of Cancellation (MM/DD/YYYY)

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B. DE-REGISTER/CESSATION OF REGISTRATION OF BUSINESS

Permanent closure of business (head office) of an individual

Others (please specify)

Trade/Business Name

Effectivity Date of Cessation (MM/DD/YYYY)

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Documentary Requirements

TIN CARD ISSUANCE

- 1. Any government-issued ID; (1 photocopy, original presentation)
- 2. Personal appearance, no representative;
- 3. 1 piece latest 1x1 ID picture
- 4. Affidavit of Loss, in case of replacement due to lost TIN Card; (1 original)
- 5. P100.00 replacement fee, in case of loss or damage.

CHANGE IN CIVIL STATUS

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

Additional documents, if applicable:

- 1. If transacting through a Representative:
 - 1.1 Special Power of Attorney (SPA); (1 original)
 - 1.2 Any government-issued ID of the taxpayer and authorized representative; (1 photocopy)

CHANGE IN REGISTERED NAME/TRADE NAME; CHANGE/ADD IN REGISTERED

ACTIVITIES/LINE OF BUSINESS

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

Additional documents, if applicable:

- 1. If transacting through a Representative:
 - For Individual:
 - 1.1 Special Power of Attorney (SPA); (1 original)
 - 1.2 Any government-issued ID of the taxpayer and authorized representative; (1 photocopy)
 - For Non-Individual:
 - 1.1 Board Resolution indicating the purpose and the name of the authorized representative; or Secretary's Certificate; (1 original)
 - 1.2 Any government issued ID of one of the signatory and authorized representative; (1 photocopy)

OTHER REGISTRATION INFORMATION UPDATES

- 1. If transacting through a Representative:
 - For Individual:
 - 1.1 Special Power of Attorney (SPA); (1 original)
 - 1.2 Any government-issued ID of the taxpayer and authorized representative; (1 photocopy)
 - For Non-Individual:
 - 1.1 Board Resolution indicating the purpose and the name of the authorized representative; or Secretary's Certificate; (1 original)
 - 1.2 Any government issued ID of one of the signatory and authorized representative; (1 photocopy)

For Replacement of Lost COR/ATP/TCL1

- Affidavit of Loss; (1 original)

For Change in Accounting Period

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

For Change in Registered Business Address under the jurisdiction of the same RDO

- Mayor's Permit/DTI Certificate/SEC COR or Form for Appointment of Officers (For One Person Corporation) bearing the new business address;(1 photocopy)
- Letter Request for temporary use of old receipts/invoices (for business taxpayers), if applicable. (1 original)

For Change/Add Incentive Details

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

REGISTRATION OF BOOKS OF ACCOUNTS

Primary Requirements:

- 1. If transacting through a Representative:
 - For Individual:
 - 1.1 Special Power of Attorney (SPA); (1 original)
 - 1.2 Any government-issued ID of the taxpayer and authorized representative; (1 photocopy)
 - For Non-Individual:
 - 1.1 Board Resolution indicating the purpose and the name of the authorized representative; or Secretary's Certificate; (1 original)
 - 1.2 Any government issued ID of one of the signatory and authorized representative; (1 photocopy)

Additional Documents:

Registration of Manual Books of Accounts (New or Subsequent)

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

Registration of Manual Loose-Leaf Books of Accounts

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

Registration of Computerized Books of Accounts

- 1. Permit to Use (PTU) Computerized Accounting System (CAS)/ Computerized Books of Accounts (CBA) and/or its Components or Acknowledgement Certificate, if applicable; (1 photocopy)
- 2. USB Drive or other electronic storage device DVDs containing Electronic Books of Accounts in Standard Audit File (SAF) and shall be properly labeled with the name of the taxpayer and taxable year with a transmittal letter showing the detailed content of the USB Drive label, i.e., File Name, Type and Size; (1 copy)
- 3. Affidavit attesting the completeness, accuracy and appropriateness of the computerized accounting books/records, in accordance with the keeping of books of accounts and records for internal revenue tax purposes. (1 original)

TRANSFER OF REGISTRATION

Requirements for All Cases:

- 1. If transacting through a Representative:
 - For Individual:
 - 1.1 Special Power of Attorney (SPA); (1 original)
 - 1.2 Any government-issued ID of the taxpayer and authorized representative; (1 photocopy)
 - For Non-Individual:
 - 1.1 Board Resolution indicating the purpose and the name of the authorized representative; or Secretary's Certificate; (1 original)
 - 1.2 Any government-issued ID of one of the signatory and authorized representative; (1 photocopy)

Primary Requirements Per Case:

A. TRANSFER OF REGISTRATION OF INDIVIDUALS NOT ENGAGED IN BUSINESS ACTIVITIES/LINE OF BUSINESS

- 1. BIR Form No. 1905. (2 originals)

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

B.1 Submit to Old RDO

- 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 Docket (TRD)
 - 2nd copy – old RDO's file copy
 - 3rd copy – taxpayer's file copy
- 2. Inventory list of unused principal and supplementary receipts/invoices (for destruction 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 – new RDO, 3rd copy – taxpayer's file
- 3. Notarized Transfer Commitment Form (3 originals), if applicable/ if with open cases. 1st copy – to be forwarded to new RDO by old RDO, attached Transfer Related Docket (TRD)
 - 2nd copy – old RDO's file copy
 - 3rd copy – taxpayer's file copy

B.2 Submit to New RDO

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

CANCELLATION OF TIN

- Due to Death or Identical/Multiple-TIN

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

- Closure of Business

- Cancellation of TIN/Registration Due to Dissolution, Merger or Consolidation

- 1. List of ending inventory of goods, supplies, including capital good; (1 original)
- 2. Inventory of unused sales invoices/official receipts (SI/OR); (1 original)
- 3. Unused sales invoices/official receipts and all other unutilized accounting forms (e.g., vouchers, debit/credit memos, delivery receipts, purchase orders, etc.) including business notices and permits as well as COR shall be subject for destruction to be witnessed by BIR personnel and officials; (1 original)

Additional documents for Cancellation of TIN/Registration and Closure of Business, if applicable:

- 1. If through a Representative:
 - For Individual:
 - 1.1 Special Power of Attorney (SPA); (1 original)
 - 1.2 Any government-issued ID of the taxpayer and authorized representative; (1 photocopy)
 - For Non-Individual:
 - 1.1 Board Resolution indicating the purpose and the name of the authorized representative; or Secretary's Certificate; (1 original)
 - 1.2 Any government-issued ID of one of the signatory and authorized representative. (1 photocopy)