



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Certificate of Update of Exemption and of Employers and Employee's Information

BIR Form No.
2305
November 2014 (ENCS)

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

Part I Taxpayer/Employee Information

1 Type of Filer <input type="checkbox"/> Employee (for update of "Exemption" and other employer's and employee's information) <input type="checkbox"/> Self-Employed (for update of "Exemption")		2 Effective Date (MM/DD/YYYY)	
3 Taxpayer Identification Number (TIN) (For Taxpayer with existing TIN)		4 RDO Code (To be filled up by BIR)	
5 Taxpayer's Name (Last Name) (First Name) (Middle Name) (Suffix) (Nickname)			
6 Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	7 Date Of Birth (MM/DD/YYYY)	8 Place of Birth	
9 Mother's Maiden Name		10 Father's Name	
11 Citizenship		12 Other Citizenship	
13 Identification Details (e.g. passport, government issued ID, company ID, etc.)			
Type	Number	Effective Date (MM/DD/YYYY)	Expiry Date (MM/DD/YYYY)
14 Preferred Contact Type <input type="checkbox"/> Phone Number <input type="checkbox"/> Mobile Number <input type="checkbox"/> Fax Number <input type="checkbox"/> Email Address (required)			
15 Local Residence Address			
Lot#/Blk#/Phase/House#/Unit/Room/Floor/Bldg.#/Sub Street		Building Name/Street Name/Subdivision/Village/Zone	
Municipality/City/District		Province	ZIP Code
16 Foreign Address			

Part II Personal Exemption/Spouse Information

17 Civil Status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Widow/er <input type="checkbox"/> Legally Separated <input type="checkbox"/> with qualified dependent child/ren		18 Employment Status of Spouse <input type="checkbox"/> Unemployed <input type="checkbox"/> Employed Locally <input type="checkbox"/> Employed Abroad <input type="checkbox"/> Engaged in Business/Practice of Profession	
19 Claims for Additional Exemption/Premium Deduction for husband and wife whose aggregate family income does not exceed P250,000 per annum <input type="checkbox"/> Husband claims additional exemption and premium deduction <input type="checkbox"/> Wife claims additional exemption and premium deduction (attach Waiver of Husband, if husband is employed locally or engaged in business/ practice of profession)			
20 Spouse Name (Last Name) (First Name) (Middle Name) (Suffix)		21 Spouse TIN	
22 Employer's Name of Spouse (Last Name, First Name, Middle Name, if Individual) (Registered Name, if Non-Individual)		23 Employer's TIN of Spouse	

Part III Additional Exemption

24 Name of Qualified Dependent Children } refers to a legitimate, illegitimate, or legally adopted child chiefly dependent upon and living with the taxpayer, not more than 21 years of age, unmarried and not gainfully employed; or regardless of age, is incapable of self-support due to mental or physical defect.

Last Name	First Name	Middle Name	Suffix	Date of Birth (MM/DD/YYYY)	Mark if mentally, physically incapacitated
24A					<input type="checkbox"/>
24B					<input type="checkbox"/>
24C					<input type="checkbox"/>
24D					<input type="checkbox"/>

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

25 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)

Previous and Concurrent Employments During the Calendar Year	
Name of Employer/s	TIN of Employer/s

26 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 authority thereof.

Taxpayer(Employee)/Authorized Representative
(Signature over Printed Name)

Part V				Primary Employer Information							
27 Taxpayer Identification Number (TIN)			<input style="width: 100%;" type="text"/>			28 RDO Code		<input style="width: 100%;" type="text"/>			
29 Employer's Name (if Individual) (Last Name)				(First Name)				(Middle Name)		(Suffix)	
<input style="width: 100%;" type="text"/>			<input style="width: 100%;" type="text"/>			<input style="width: 100%;" type="text"/>			<input style="width: 100%;" type="text"/>		
Employer's Registered Name (if Non-individual)											
<input style="width: 100%;" type="text"/>											
30 Employer's Address											
<input style="width: 100%;" type="text"/>			<input style="width: 100%;" type="text"/>				<input style="width: 100%;" type="text"/>				
<small>Lot#/Blk#/Phase/House#/Unit/Room/Floor/Bldg.#/Sub Street</small>			<small>Building Name/Street Name/Subdivision/Village/Zone</small>				<small>Province</small>				
<input style="width: 100%;" type="text"/>			<input style="width: 100%;" type="text"/>			<input style="width: 100%;" type="text"/>		31 Relationship Start Date (MM/DD/YYYY)			
<small>Municipality/City/District</small>			<small>Barangay</small>			<small>ZIP Code</small>		<input style="width: 100%;" type="text"/>			
32 Contact Number			33 Effectivity Date of Exemption (MM/DD/YYYY)				34 Date of Certification (MM/DD/YYYY)				
<input style="width: 100%;" type="text"/>			<input style="width: 100%;" type="text"/>				<input style="width: 100%;" type="text"/>				
35 Declaration						Stamp of BIR Receiving Office and Date of Receipt					
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 authority thereof.											
_____ EMPLOYER/AUTHORIZED REPRESENTATIVE (Signature over Printed Name)						_____ Title/Position of Signatory					