



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Application for
Registration Information
Update/Correction/Cancellation

BIR Form No.
1905
January 2018 (ENCS)

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

PART I - TAXPAYER INFORMATION																																												
1 Taxpayer Identification Number (TIN)					2 RDO Code		3 Contact Number																																					
<div></div>					<div></div>		<div></div>																																					
4 Registered Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)																																												
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PART II - REASON/DETAILS OF REGISTRATION INFORMATION UPDATE/CORRECTION																																												
5 Replacement/Cancellation of FORM/S					REASON/DETAILS			6 Other Updates																																				
<div><input type="checkbox"/> A. Certificate of Registration (COR)</div> <div><input type="checkbox"/> B. Authority to Print (ATP) Receipts/Invoices</div> <div><input type="checkbox"/> C. Tax Clearance Certificate of Liabilities (TCL1)</div> <div><input type="checkbox"/> D. Taxpayer Identification Number (TIN) Card</div> <div><input type="checkbox"/> E. Tax Clearance Certificate for Transfer of Property/ies (TCL2)/ Certificate Authorizing Registration (CAR)</div> <div><input type="checkbox"/> F. Others(specify) <div></div></div>					<div><input type="checkbox"/> Lost/Damaged</div> <div><input type="checkbox"/> Change of Accredited Printer as Requested by the taxpayer</div> <div><input type="checkbox"/> Correction/Change/Update of Registration of Information</div> <div><input type="checkbox"/> Others (specify) <div></div></div>			<div><input type="checkbox"/> Closure of Business <i>(proceed to Number 8)</i></div> <div><input type="checkbox"/> Change of Civil Status <i>(proceed to Number 9)</i></div> <div><input type="checkbox"/> Update of Books of Accounts <i>(proceed to Number 10)</i></div> <div><input type="checkbox"/> Avail of 8% Income Tax Rate Option</div> <div><input type="checkbox"/> Others (specify) <div></div></div>																																				
7 Correction/Change/Update of Registration Information																																												
<div><input type="checkbox"/> A. CHANGE IN REGISTERED NAME/TRADE NAME</div> <div><input type="checkbox"/> Registered Name <input type="checkbox"/> Trade/Business Name</div> <div>New Registered Name/Trade/Business Name</div> <div><div>Old</div><div></div><div>New</div><div></div></div>																																												
<div><input type="checkbox"/> B. CHANGE IN REGISTERED ADDRESS</div> <div><div><input type="checkbox"/> Transfer within same RDO <input type="checkbox"/> Transfer to another RDO</div><div>From <div></div> To <div></div></div><div>Unit/Room/Floor/Building No. <div></div> Building Name/Tower <div></div></div><div>Lot/Block/Phase/House/Building No. <div></div> Street Name <div></div></div><div>Subdivision/Village/Zone <div></div> Barangay <div></div></div><div>Town/District <div></div> Municipality/City <div></div></div><div>Province <div></div> ZIP Code <div></div></div></div>																																												
<div><input type="checkbox"/> C. CHANGE IN ACCOUNTING PERIOD (Applicable to Non-Individual)</div> <div><div><input type="checkbox"/> From Calendar Period to Fiscal</div><div><input type="checkbox"/> From One Fiscal Period to Another Fiscal Period</div><div><input type="checkbox"/> From Fiscal to Calendar Period</div></div> <div>Accounting Start Month <div></div></div> <div>Effectivity Date (MM/DD/YYYY) <div></div></div>																																												
<div><input type="checkbox"/> D. CHANGE/ADD REGISTERED ACTIVITY/LINE BUSINESS</div> <div><div>New Registered Activity/Line of Business <div></div></div><div>Effective Date of Change (MM/DD/YYYY) <div></div></div></div>																																												
<div><input type="checkbox"/> E. CHANGE/ADD FACILITY TYPE/DETAILS (attach additional sheet, if necessary)</div> <div><div><div>Additional/New Facility</div><table><tr><td>Facility Code</td><td colspan="7">Facility Type <i>(check applicable facility type)</i></td></tr><tr><td></td><td>PP</td><td>SP</td><td>WH</td><td>SR</td><td>GG</td><td>BT</td><td>RP</td><td>Others (specify)</td></tr><tr><td>F</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>F</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></div><div><div>Facility Type*</div><div>PP - Place of Production BT - Bus Terminal</div><div>SP - Storage Place RP - Real Property for</div><div>WH - Warehouse Lease with No</div><div>SR - Showroom Sales Activity</div><div>GG - Garage</div></div></div> <div>Address of Facility</div> <div>Unit/Room/Floor/Building No. <div></div> Building Name/Tower <div></div></div> <div>Lot/Block/Phase/House/Building No. <div></div> Street Name <div></div></div> <div>Subdivision/Village/Zone <div></div> Barangay <div></div></div> <div>Town/District <div></div> Municipality/City <div></div></div> <div>Province <div></div> ZIP Code <div></div></div>										Facility Code	Facility Type <i>(check applicable facility type)</i>								PP	SP	WH	SR	GG	BT	RP	Others (specify)	F									F								
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10 Books of Accounts									
Type (Manual or Loose)	Type of Books to be Registered					Quantity	Volume		
							From	From	
Date Registered (MM/DD/YYYY)		Permit Number					Date Issued (MM/DD/YYYY)		
11 Other Update/Correction (please specify details) <input type="checkbox"/> For Taxpayer <input type="checkbox"/> For BIR Use									
Effective Date of Change (MM/DD/YYYY)				Approved by:				Date	
						REVENUE DISTRICT OFFICER (Signature over Printed Name)			
12 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. 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.									
TAXPAYER/AUTHORIZED REPRESENTATIVE/TAX AGENT (Signature over Printed Name)						Title/Position of Signatory			

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

Documentary Requirements

REPLACEMENT/CANCELLATION

A. Certificate of Registration

- 1. Original Copy of Old Certificate of Registration, for replacement
- 2. Affidavit of Loss, if lost
- 3. Proof of payment of Certification Fee and Documentary Stamp Tax - to be submitted before the issuance of the new Certificate

B. Authority to Print (ATP) Receipts and Invoices

- 1. Original Authority to Print Primary and Secondary Receipts/Invoices
- 2. New Application Form (BIR Form No. 1906), if applicable
- 3. Affidavit of Loss, if lost

C. Tax Clearance Certificate for Tax Liabilities (TCL1)

- 1. Affidavit of Loss, if lost
- 2. Proof of payment for Certification Fee and Documentary Stamp Tax-to be submitted before the issuance of the new Tax Clearance Certificate
- 3. TCL1, if for replacement

D. TIN Card

- 1. Affidavit of Loss, if lost
- 2. Old TIN Card (if replacement is due to damaged card)
- 3. Marriage Certificate (for change of Family Name)
- 4. SEC Certificate (for Change of Corporate Name)

CORRECTION/CHANGE/UPDATE OF REGISTRATION INFORMATION

A. Change in Registered Name/Trade Name

- 1. Amended SEC Registration/DTI Certificate; and
- 2. Letter Request for temporary use of old receipts/invoices (for business taxpayers) if applicable.

B. Change in Registered Address

FROM OLD RDO

- 1. Inventory List of unused principal and supplementary receipts/invoices for destruction if not to be used in the new RDO or request letter for approval of use of the unused receipts/invoices in new RDO

FROM NEW RDO

- 1. Photocopy of Amended Articles of Incorporation/Partnership bearing the taxpayer's new principal business address and Certificate of Filing of Amended Articles of Incorporation (only for Non-Individual taxpayers);
- 2. Photocopy of Mayor's Business Permit; or Duly received Application for Mayor's Business Permit, if the former is still in the process with the LGU;
- 3. Unused principal and supplementary receipts/invoices for re-stamping per approved inventory list by old RDO;
- 4. Transfer Commitment Form.

C. Change in Accounting Period

- 1. Photocopy of the Securities and Exchange Commission (SEC) Certificate of Filing of Amended By-Laws showing the change in accounting period.

D. Change/Add Registered Activity/Line of Business

- 1. Photocopy of Amended Mayor's Permit or SEC Certificate of Registration if applicable; and
- 2. Letter Request for temporary use of old receipts/invoices (for business taxpayers) if applicable.

E. Change/Add Facility Type/Details

- 1. Appropriate Application for Registration and requirements therein

F. Change/Add Incentive Details/Registration

- 1. Certificate of Accreditation/Registration from Investment Promotion Agency

I. Change/Update of Contact Person/Authorized Representative

- 1. Authorization or Certification issued by Officer enumerated under Section 52 (A) of the Tax Code (President or representative and Treasurer or Assistant Treasurer of the Corporation)

J. Change/Update of Stockholders/Members/Partners

- 1. Amended Articles of Incorporation/Cooperation/Partnership

CLOSURE OF BUSINESS/CANCELLATION OF REGISTRATION

- 1. Death Certificate, in case of death of an individual;
- 2. List of ending inventory of goods, supplies, including capital good;
- 3. Inventory of unused sales invoices/official receipts (SI/OR);
- 4. 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.

CHANGE OF CIVIL STATUS

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

UPDATE OF BOOKS OF ACCOUNT

- 1. Photocopy of the first page of the previously approved books

REGISTRATION OF BOOKS OF ACCOUNTS

A. Manual Books Of Account

- 1. New sets of permanently bound books of accounts

B. Manual Loose Leaf Books Of Accounts

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

C. Computerized Books Of Accounts

- 1. Permit to Use Computerized Accounting System (CAS)/Computerized Books of Accounts (CBA) and/or its Components;
- 2. DVDs containing Electronic Books of Accounts and Records. The DVDs 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;
- 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.