

(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

January 2018 (ENCS)

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

### PART I - TAXPAYER INFORMATION

<b>1</b> Taxpayer Identification Number (TIN)	<b>2</b> RDO Code	<b>3</b> Contact Number
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**4** Registered Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

\_\_\_\_\_

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

<b>5 Replacement/Cancellation of FORM/S</b>	<b>REASON/DETAILS</b>	<b>6 Other Updates</b>
<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. Tax Clearance Certificate for Transfer of Property/ies (TCL2)/ Certificate Authorizing Registration (CAR) <input type="checkbox"/> F. Others (specify) _____	<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 of Information <input type="checkbox"/> Others (specify) _____	<input type="checkbox"/> Closure of Business (proceed to Number 8) <input type="checkbox"/> Change of Civil Status (proceed to Number 9) <input type="checkbox"/> Update of Books of Accounts (proceed to Number 10) <input type="checkbox"/> Avail of 8% Income Tax Rate Option <input type="checkbox"/> Others (specify) _____

**7 Correction/Change/Update of Registration Information**

A. CHANGE IN REGISTERED NAME/TRADE NAME

Registered Name       Trade/Business Name

New Registered Name/Trade/Business Name \_\_\_\_\_

Old \_\_\_\_\_

New \_\_\_\_\_

B. CHANGE IN REGISTERED ADDRESS

Transfer within same RDO       Transfer to another RDO

Unit/Room/Floor/Building No. \_\_\_\_\_      Building Name/Tower \_\_\_\_\_

Lot/Block/Phase/House/Building No. \_\_\_\_\_      Street Name \_\_\_\_\_

Subdivision/Village/Zone \_\_\_\_\_      Barangay \_\_\_\_\_

Town/District \_\_\_\_\_      Municipality/City \_\_\_\_\_

Province \_\_\_\_\_      ZIP Code \_\_\_\_\_

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

From Calendar Period to Fiscal      Accounting Start Month \_\_\_\_\_      Effectivity Date (MM/DD/YYYY) \_\_\_\_\_

From One Fiscal Period to Another Fiscal Period      \_\_\_\_\_      \_\_\_\_\_

From Fiscal to Calendar Period      \_\_\_\_\_      \_\_\_\_\_

D. CHANGE/ADD REGISTERED ACTIVITY/LINE BUSINESS

New Registered Activity/Line of Business \_\_\_\_\_      Effective Date of Change (MM/DD/YYYY) \_\_\_\_\_

E. CHANGE/ADD FACILITY TYPE/DETAILS (attach additional sheet, if necessary)

Additional/New Facility		Facility Type*	
Facility Code	Facility Type (check applicable facility type)	PP - Place of Production	BT - Bus Terminal
PP	SP WH SR GG BT RP	SP - Storage Place	RP - Real Property for
F	Others (specify) _____	WH - Warehouse	Lease with No
F		SR - Showroom	Sales Activity
		GG - Garage	

Address of Facility

Unit/Room/Floor/Building No. \_\_\_\_\_      Building Name/Tower \_\_\_\_\_

Lot/Block/Phase/House/Building No. \_\_\_\_\_      Street Name \_\_\_\_\_

Subdivision/Village/Zone \_\_\_\_\_      Barangay \_\_\_\_\_

Town/District \_\_\_\_\_      Municipality/City \_\_\_\_\_

Province \_\_\_\_\_      ZIP Code \_\_\_\_\_

F. CHANGE/ADD INCENTIVE DETAILS/REGISTRATION

Investment Promotion Agency <input style="width:90%;" type="text"/>	Number of Years <input style="width:100%;" type="text"/>	
Legal Basis <input style="width:90%;" type="text"/>	Start Date (MM/DD/YYYY) <input style="width:100%;" type="text"/>	
Incentives Granted <input style="width:90%;" type="text"/>	End Date (MM/DD/YYYY) <input style="width:100%;" type="text"/>	
Registration/Accreditation No. <input style="width:90%;" type="text"/>	Registered Activity <input style="width:100%;" type="text"/>	
From	To	Tax Regime <input style="width:100%;" type="text"/>
Effectivity Date (MM/DD/YYYY) <input style="width:100%;" type="text"/>	Activity Start Date (MM/DD/YYYY) <input style="width:100%;" type="text"/>	
Date Issued (MM/DD/YYYY) <input style="width:100%;" type="text"/>	Activity End Date (MM/DD/YYYY) <input style="width:100%;" type="text"/>	

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

Suspend/Cancelled Tax Type/s	Form Type <small>(to be filled-up by BIR)</small>	ATC	Effectivity Date of Change <small>(MM/DD/YYYY)</small>
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Re-register/Added/New Tax Type/s	Form Type <small>(to be filled-up by BIR)</small>	ATC	Effectivity Date <small>(MM/DD/YYYY)</small>
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>

H. CHANGE/UPDATE OF CONTACT TYPE

Phone 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

-  -

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

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

A	<input style="width:95%;" type="text"/>				
B	<input style="width:95%;" type="text"/>				
C	<input style="width:95%;" type="text"/>				
<small>TIN</small>					
A	<input style="width:95%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
B	<input style="width:95%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
C	<input style="width:95%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>

**8 Closure of Business/Cancellation of Registration**

A. CANCELLATION OF TIN

<input type="checkbox"/> Death <input type="checkbox"/> Multiple/Identical TIN <input type="checkbox"/> Failure to start/commence business <small>(For Non-Individual)</small> <input type="checkbox"/> Permanent closure of a branch <input type="checkbox"/> Dissolution of corporation/partnership	<input type="checkbox"/> As a result of merger/consolidation <input type="checkbox"/> Others <small>(specify)</small> <input style="width:100%;" type="text"/> Effective Date of Cancellation (MM/DD/YYYY) <input style="width:100%;" type="text"/>
---	---

B. DE-REGISTER/CESSATION OF REGISTRATION

<input type="checkbox"/> Permanent closure of business <small>(head office)</small> of an individual <input type="checkbox"/> Others <small>(please specify)</small> <input style="width:100%;" type="text"/>	Trade/Business Name <input style="width:100%;" type="text"/> Effective Date of Cessation (MM/DD/YYYY) <input style="width:100%;" type="text"/>
--	---

**9 Change of Civil Status**

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 TIN  **0 0 0 0 0**

Spouse Employer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

Spouse Employer's TIN  -  -

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)	<input type="text"/>	Approved by:	<input style="width: 100%;" type="text"/>	<input type="text"/>
			REVENUE DISTRICT OFFICER <i>(Signature over Printed Name)</i>	Date
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.