



Republic of the Philippines  
**Bangsamoro Autonomous Region in Muslim Mindanao**  
**OFFICE OF THE CHIEF MINISTER**

Bangsamoro Government Center, Governor Gutierrez Avenue, Rosary Heights VII, Cotabato City 9600

**MEMORANDUM**

Order No. 023 *JS*  
Series of 2024

**TO :** ALL SERVICES, OFFICES, SPECIAL PROGRAMS, & ATTACHED AGENCIES  
*Office of the Chief Minister*  
Bangsamoro Autonomous Region in Muslim Mindanao

**ATTENTION :** EMPLOYEES UNDER CONTRACT OF SERVICE  
Office of the Chief Minister

**SUBJECT :** AS STATED

**DATE :** 10 JANUARY 2024

1. To ensure the accurate tax to be deducted from your monthly salary, you are hereby directed to file and submit the following forms to the nearest Bureau of Internal Revenue (BIR) in your vicinity, viz:
  - a. For all employees under Contract of Service,
    - Annex “B-2” Income Payee’s Sworn Declaration of Gross Receipts/Sales (For Self-Employed and/or Engaged in Practice of Profession with Lone Income Payor) **on or before January 31, 2024**. *Kindly choose the 8% Income Tax Rate in order to be exempted from the monthly payment of 3% percentage tax.*
    - Self-employed taxpayers are **exempt** from filing BIR Form 0605 and paying the Five Hundred Pesos (PHP) Annual Registration Fee effective January 22, 2024, in accordance with Republic Act No. 11976, the ‘Ease of Paying Taxes Act.’
  - b. For newly hired employees under Contract of Service, in addition to the aforementioned forms,
    - BIR Form No. 1901 Application for Registration for Self-Employed (Single Proprietor/ Professional, Mixed Income Individuals, Non-Resident Alien Engaged in Trade/Business, Estate and Trust)
2. To complete the submission to the BIR, the said forms must be signed first by **MS. NARCISA D. MACOG**, Administrative Management Services Director, at the bottom-right portion of the Annex “B-2” Income Payee’s Sworn Declaration of Gross Receipts/Sales.
3. A copy of the duly received forms by the BIR must be submitted to the Finance and Management Services (FMS) – Accounting Division of this office on or before **February 2, 2024**.
4. Failure to comply with the following requirements within the prescribed period will result to the corresponding implications:



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- a. Annex "B-2" Income Payee's Sworn Declaration of Gross Receipts/Sales - failure to comply will result to the automatic deduction of 5% tax (for Non-Licensed Professionals) and 10% (for Licensed Professionals) on your monthly salary.
  - b. BIR Form 1901 - failure to register will result to a fine of not less than P5,000 but not more than P20,000 and imprisonment of not less than 6 months but not more than 2 years.
5. Attached are the guidelines and the required forms for your reference.
6. For immediate compliance.

By Authority of the Chief Minister  
**AHOD BALAWAG EBRAHIM**

  
**ABUNAWAS L. MASLAMAMA**  
Senior Minister

OCM-BARMM AMS-RD  
AAA155848



Bangsamoro Autonomous Region in Muslim Mindanao  
Office of the Chief Minister  
OFFICE OF THE SENIOR MINISTER  
**RELEASED**  
Name: ABDUL AZIS LU ALI  
Date: 19 JAN 2024 Time: 10:30 AM

Bangsamoro Autonomous Region in Muslim Mindanao  
OFFICE OF THE CHIEF MINISTER  
Records Division - AMS  
**RELEASED**  
BY: haman  
DATE: 19 JAN 2024  
TIME: 10:40 AM

**RECEIVED FOR ROUTING**  
By: Masnab K. Midtimbang  
Date: 19 JAN 2024  
Time: 10:34 AM

**INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES  
(For Self-Employed and/or Engaged in the Practice of Profession with Lone Income Payor)**

I, JUAN A. DELA CRUZ, FILIPINO, of legal age, single/ married to \_\_\_\_\_,  
(Name) (Citizenship)  
 \_\_\_\_\_ permanently residing at 003 GRASYA STREET,  
(Name of Spouse) (Address)  
ROSARY HEIGHTS 6, COTABATO CITY with  
 Taxpayer Identification Number (TIN) 742-123-456, after having been duly sworn in accordance with law  
 hereby depose and state:

- That I derived my PROFESSIONAL income only from OFFICE OF THE CHIEF MINISTER  
(business/professional) (Name of Lone Payor)  
 with Taxpayer Identification Number 004-395-662-000 and business address at BANGSAMORO  
GOVERNMENT CENTER, ROSARY HEIGHTS 7, COTABATO CITY;
- That for the current year 2024, my gross receipts will not exceed Two Hundred Fifty Thousand Pesos (₱250,000.00) and that I am registered as a non-VAT taxpayer; that whatever is the amount of income received, I will comply with the requirement to file my Income Tax Return on the prescribed due date. For this purpose, I opt to avail of either one of the following:
  - Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the taxable income. With this selection, I acknowledge that I am subject to 0% income tax, thus, not subject to creditable withholding tax; subject to percentage tax, if applicable, and will file the required percentage tax returns or subject to withholding percentage tax, in case of government money payments.
  - Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross receipts/sales and other non-operating income - with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended; thus, no withholding tax shall be made;
- That based on my selection above, if my gross sales/receipts and other non-operating income exceeds ₱250,000.00 but not over ₱3,000,000.00, my afore-stated lone income payor shall automatically withhold the prescribed rate of withholding tax:
  - a. In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (Percentage Tax, if applicable) and creditable withholding of income in excess of P250,000.00, and business tax withholding, if any, are applicable on the entire income payment; OR
  - b. In case of Eight Percent (8%) income tax rate, I acknowledge that I am only subject to income tax and thus, to the creditable withholding income tax in excess of P250,000.00;
- That I duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section \_\_\_\_ of Revenue Regulations No. \_\_\_\_\_;
- That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand this 15<sup>TH</sup> day of JANUARY, 2024 at COTABATO CITY, Philippines

JUAN A. DELA CRUZ  
Signature over Printed Name of Individual Taxpayer

**SUBSCRIBED AND SWORN** to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ in \_\_\_\_\_.  
 Applicant exhibited to me his/her \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_.  
(Government Issued ID and No.)

NOTARY PUBLIC

Doc. No.: \_\_\_\_\_  
 Page No.: \_\_\_\_\_  
 Book No.: \_\_\_\_\_  
 Series of \_\_\_\_\_

Affix P30.00  
 Documentary  
 Stamp Tax

*(Should be notarized and stamped "received" by BIR)*

*(To be filled-out by the withholding agent/lone payor)*

Date Received: \_\_\_\_\_  
(MM-DD-YYYY-00001)

Received by: NARCISA D. MACOG  
Signature over Printed Name of the Withholding Agent/Payor or Authorized Officer  
AMS DIRECTOR  
Designation/Position of Authorized Officer  
OFFICE OF THE CHIEF MINISTER  
Name of Withholding Agent/Lone Payor

(To be filled out by BIR) DLN: \_\_\_\_\_



Republic of the Philippines  
Department of Finance  
Bureau of Internal Revenue

# Application for Registration

BIR Form No.

# 1901

July 2021(ENCS) P1

For Self-Employed (Single Proprietor/Professional),  
Mixed Income Individuals, Non-Resident Alien  
Engaged in Trade/Business, Estate and Trust

TIN to be issued, if applicable (To be filled out by BIR)

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

1 Registering Office <input type="checkbox"/> Head Office <input type="checkbox"/> Branch Office <input type="checkbox"/> Facility			2 BIR Registration Date (To be filled out by BIR)(MM/DD/YYYY)			3 PhilSys Card Number (PCN)		
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### Part I – Taxpayer Information

4 Taxpayer Identification Number (TIN) (For Taxpayer with Existing TIN)				5 RDO Code (To be filled out by BIR)			
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6 Taxpayer Type	
<input type="checkbox"/> Single Proprietorship Only (Resident Citizen)	<input type="checkbox"/> Mixed Income Earner – Compensation Income Earner & Professional
<input type="checkbox"/> Resident Alien – Single Proprietorship	<input type="checkbox"/> Mixed Income Earner – Compensation Income Earner, Single Proprietorship & Professional
<input type="checkbox"/> Resident Alien - Professional	<input type="checkbox"/> Non-Resident Alien Engaged in Trade/Business
<input type="checkbox"/> Professional – Licensed (PRC, IBP)	<input type="checkbox"/> Estate – Filipino Citizen
<input checked="" type="checkbox"/> Professional – In General	<input type="checkbox"/> Estate – Foreign National
<input type="checkbox"/> Professional and Single Proprietor	<input type="checkbox"/> Trust – Filipino Citizen
<input type="checkbox"/> Mixed Income Earner – Compensation Income Earner & Single Proprietor	<input type="checkbox"/> Trust – Foreign National

7 Taxpayer's Name (Last Name)		(First Name)		(Middle Name)		(Suffix)		(Nickname)	
DELA CRUZ		JUAN		ABAD					

8 Gender <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female	9 Civil Status <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Widow/er <input type="checkbox"/> Legally Separated
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10 Date of Birth/Organization (In case of Estate/Trust) (MM/DD/YYYY)	0 1 2 6 1 9 9 7	11 Place of Birth (if applicable)	COTABATO CITY
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12 Mother's Maiden Name	SUSAN G. ABAD	13 Father's Name	MARLON C. DELA CRUZ
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14 Citizenship	FILIPINO	15 Other Citizenship	FILIPINO
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16 Local Residence Address				
Unit/Room/Floor/Building No.	Building Name/Tower	Lot/Block/Phase/House No.	Street Name	Subdivision/Village/Zone
		003	GRASYA	
Barangay	Town/District	Municipality/City	Province	ZIP Code
ROSARY HEIGHTS 7		COTABATO	MAGUINDANAO	9600

17 Business Address				
Unit/Room/Floor/Building No.	Building Name/Tower	Lot/Block/Phase/House No.	Street Name	Subdivision/Village/Zone
Barangay	Town/District	Municipality/City	Province	ZIP Code

18 Foreign Address	
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19 Municipality Code (To be filled out by BIR)	20 Purpose of TIN Application
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21 Identification Details [government issued ID (e.g., passport, driver's license, company ID, etc.)]					
Type	ID Number	Effectivity Date (MM/DD/YYYY)	Expiry Date (MM/DD/YYYY)	Issuer	Place/Country of Issue
Driver's License	M01-18-001234	01 2 6 2 0 1 9	0 1 2 6 2 0 2 5	LTO	PHILIPPINES

22 Preferred Contact Type	
<input type="checkbox"/> Landline Number <input type="checkbox"/> Fax Number <input checked="" type="checkbox"/> Mobile Number	Email Address (required)
	09164581234 juandelacruz1992@hotmail.com

23 Are you availing of the 8% income tax rate option in lieu of graduated income tax rates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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### Part II – Spouse Information

24 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
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25 Spouse Name (Last Name, First Name, Middle Name, Suffix)	26 Spouse TIN
	- - - - - 0 0 0 0 0

27 Spouse Employer's Name (If Individual, Last Name, First Name, Middle Name, Suffix) (If Non-Individual Registered Name)(Attach additional sheet/s, if necessary)	28 Spouse Employer's TIN
	- - - - -

### Part III – Authorized Representative

29 Relationship Name (For Authorized Representative)				
If Individual (Last Name)	(First Name)	(Middle Name)	(Suffix)	(Nickname)
If Non-Individual (Registered Name)				

30 Relationship Date (MM/DD/YYYY)	31 Address Type
	<input type="checkbox"/> Residence <input type="checkbox"/> Place of Business <input type="checkbox"/> Employer Address

**32 Address**

Unit/Room/Floor/Building No. [ ] <i>Barangay</i>	Building Name/Tower [ ] <i>Town/District</i>	Lot/Block/Phase/House No. [ ] <i>Municipality/City</i>	Street Name [ ] <i>Province</i>	Subdivision/Village/Zone [ ] <i>ZIP Code</i>
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**33 Preferred Contact Type**

Landline Number   
  Fax Number   
  Mobile Number   
 Email Address (required) [ ]

**Part IV – Business Information**

**34 Single Business Number/Philippine Business Number** [ ]

**35 Primary/Secondary Industries** (attach additional sheet/s, if necessary)

Industry	Trade/Business Name	Regulatory Body
Primary	[ ]	[ ]
Secondary	[ ]	[ ]

Industry	Business Registration Number	Business Registration Date (MM/DD/YYYY)	PSIC Code (To be filled out by BIR)	Line of Business
Primary	[ ]	[ ]	[ ]	[ ]
Secondary	[ ]	[ ]	[ ]	[ ]

**36 Incentives Details**

**36A Investment Promotion** (e.g., PEZA, BOI) [ ]   
 **36B Legal Basis** (e.g., R.A., E.O.) [ ]   
 **36C Incentive Granted** (e.g., Exempt from IT, VAT, etc.) [ ]

**36D No. of Years** [ ]   
 **36E Incentive Start Date** (MM/DD/YYYY) [ ]   
 **36F Incentive End Date** (MM/DD/YYYY) [ ]

**37 Details of Registration/Accreditation**

**37A Registration/Accreditation Number** [ ]   
**37B Effectivity Date** (MM/DD/YYYY) FROM [ ] TO [ ]   
**37C Date Issued** (MM/DD/YYYY) [ ]

**37D Registered Activity** [ ]   
**37E Tax Regime** (Regular, Special, Exempt) [ ]   
**37F Activity Start Date** (MM/DD/YYYY) [ ]   
**37G Activity End Date** (MM/DD/YYYY) [ ]

**Part V – Facility Details**

**38 Facility Details** (PP-Place of Production/Plant; SP-Storage Place; WH-Warehouse; SR>Showroom; GG-Garage; BT-Bus Terminal; RP-Real Property for Lease with No Sales Activity)

**38A Facility Code** (To be filled out by BIR) [ F ]   
**38B Facility Type**  
 PP   
 SP   
 WH   
 SR   
 GG   
 BT   
 RP   
 Others (specify) [ ]

**38C Facility Address**

Unit/Room/Floor/Building No. [ ] <i>Barangay</i>	Building Name/Tower [ ] <i>Town/District</i>	Lot/Block/Phase/House No. [ ] <i>Municipality/City</i>	Street Name [ ] <i>Province</i>	Subdivision/Village/Zone [ ] <i>ZIP Code</i>
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**Part VI – Tax Types**

**39 Tax Types** (this portion determines your tax liability/ies) (To be filled out by BIR)

Form Type	ATC	Form Type	ATC
<b>Income Tax</b>		<input type="checkbox"/> Registration Fee	
<input type="checkbox"/> Individual Income Tax		<input type="checkbox"/> Value-Added Tax	
<input type="checkbox"/> Capital Gains – Real Property		<b>Excise Tax</b>	
<input type="checkbox"/> Capital Gains – Stocks		<input type="checkbox"/> Alcohol Products	
<b>Withholding Tax</b>		<input type="checkbox"/> Automobile & Non-Essential Goods	
<input type="checkbox"/> Compensation		<input type="checkbox"/> Cosmetic Procedures	
<input type="checkbox"/> Expanded		<input type="checkbox"/> Mineral Products	
<input type="checkbox"/> Final		<input type="checkbox"/> Petroleum Products	
<input type="checkbox"/> Fringe Benefits		<input type="checkbox"/> Sweetened Beverages	
<input type="checkbox"/> Value-Added Tax		<input type="checkbox"/> Tobacco Products	
<input type="checkbox"/> Other Percentage Tax		<input type="checkbox"/> Tobacco Inspection & Monitoring Fees	
<input type="checkbox"/> ONETT not subject to CGT		<input type="checkbox"/> Vapor Products	
<input type="checkbox"/> Percentage Tax on Winnings & Prizes		<b>Documentary Stamp Tax (DST)</b>	
<input type="checkbox"/> On Interest Paid on Deposits and Yield on Deposits/Substitutes		<input type="checkbox"/> Regular	
<b>Percentage Tax</b>		<input type="checkbox"/> One-Time Transactions (ONETT)	
<input type="checkbox"/> Stocks		<b>Transfer Tax</b>	
<input type="checkbox"/> Stocks-Initial Public Offering (IPO)		<input type="checkbox"/> Donor's Tax	
<input type="checkbox"/> Overseas Dispatch And Amusement Taxes		<input type="checkbox"/> Estate Tax	
<input type="checkbox"/> Under Special Laws		<b>Miscellaneous Tax</b> (specify)	
<input type="checkbox"/> Other Percentage Taxes under NIRC (specify)		[ ]	
		<b>Others</b> (specify)	
		[ ]	

**Part VII – Receipts and Invoices**

**40 BIR Printed Receipts and Invoices**

**40A** Do you intend to use BIR Printed Receipts and Invoices?  Yes  No

**40B** Type  VAT  NON-VAT

**40C** No. of Booklets

**40D** Serial Number Start End

**41 Authority to Print Receipts and Invoices**

**41A** Printer's Name

**41B** Printer's TIN

**41C** Printer's Accreditation Number

**41D** Date of Accreditation (MM/DD/YYYY)

**41E** Registered Address

Unit/Room/Floor/Building No. Building Name/Tower Lot/Block/Phase/House No. Street Name Subdivision/Village/Zone

Barangay Town/District Municipality/City Province ZIP Code

**41F** Contact Number (Landline/Celphone No.) **41G** Email Address

**41H** Type of Receipt/Invoice  Bound  Loose Leaf

**41I** Description of Primary/Secondary Receipts and Invoices (Attach additional sheet/s, if necessary)

Description	TYPE		No. of Boxes/Booklets		No. of Sets per Box/Booklet	Serial No.		No. of Copies per Set
	VAT	Non-VAT	Loose	Bound		Start	End	
	<input type="checkbox"/>	<input type="checkbox"/>						
	<input type="checkbox"/>	<input type="checkbox"/>						
	<input type="checkbox"/>	<input type="checkbox"/>						
	<input type="checkbox"/>	<input type="checkbox"/>						

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

**42** 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) (Attach additional sheet/s, if necessary)

**42A** Name of Employer  Primary Employer **42B** TIN of Employer


**42C** Name of Employer  Primary Employer **42D** TIN of Employer

**Primary/Current Employer Information**

**43** Relationship Start Date (MM/DD/YYYY) **44** Contact Type  Landline Number  Fax Number  Mobile Number Email Address (required)

**45** 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 the 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.

  
**JUAN A. DELA CRUZ**  
 Taxpayer/Authorized Representative  
 (Signature over Printed Name)

Receiving Office and Date of Receipt

**Part IX – Payment Order Form for New Business Registrant**

(For BIR Payment Acceptance Only. Not to be filed in AABs)

**BIR Form No. 0605**  
(Part of BIR Form No. 1901)

**46** Taxpayer's Identification Number (TIN) Branch Code **47** RDO Code **48** For the Year 2 0 2 4

**49** Taxpayer's Name **JUAN A. DELA CRUZ**

**Payment Details** (To be filled out by BIR-Revenue Collection Officer)

**50** Date of Payment (MM/DD/YYYY)

	eROR/ROR No.	ATC	Particulars	
<b>51</b>		<b>MC180</b>	Registration Fee	<b>51A</b>
<b>52</b>		<b>MC200</b>	BIR Printed Receipts / Invoices	<b>52A</b>
<b>53</b>	Add: Penalties	Surcharge	Interest	Compromise
	<b>53A</b>	<b>53B</b>	<b>53C</b>	<b>53D</b>
<b>54</b>	Total Amount Payable (Sum of Items 56A, 57A and 58D)			<b>54A</b>

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

(Please sign at the back.)

**Documentary Requirements:**

- 1. For Sole Proprietor/Professionals not regulated by the Professional Regulation Commission (PRC):
  - Any government-issued ID (e.g., Birth Certificate, passport, driver's license, Community Tax Certificate, PhilID) that shows the name, address and birthdate of the applicant. In case the ID has no address, any proof of residence or business address; (1 photocopy) or
 In case of the practice of profession regulated by PRC:
  - Valid PRC ID and government ID showing address or proof of residence or business address. (1 photocopy)

*Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents submitted upon application.*

- 2.  BIR Printed Receipt/Invoice (Available for sale at the New Business Registrant Counter); **or**  
 Final and clear sample of OWN Principal Receipts/Invoices. (1 original) (Sample layout is also available at the New Business Registrant Counter)

*Note: In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.*

- 3. Payment of P530.00, if applicable, for the following:
  - P500.00 Annual Registration Fee (RF);
  - P30.00 Loose Stamp/s (DST) to be affixed on the Certificate of Registration.

*Note: If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.*

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)
- 2. DTI Certificate (if **with** business name); (1 photocopy)
- 3. Work Visa (9g) for Foreign Nationals; (1 photocopy)
- 4. Franchise Documents (e.g., Certificate of Public Convenience) (for Common Carrier); (1 photocopy)
- 5. Trust Agreement (for Trusts); (1 photocopy)
- 6. Death Certificate of the deceased (for Estate under judicial settlement); (1 photocopy)
- 7. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)
- 8. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc. (1 photocopy)

**BRANCH AND FACILITY**

**REGISTRATION OF BRANCH**

- 1.  BIR Printed Receipt/Invoice (Available for sale at the New Business Registrant Counter); **or**  
 Final and clear sample of OWN Principal Receipts/Invoices. (1 original) (Sample layout is also available at the New Business Registrant Counter)

*Note: In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.*

- 2. Payment of P530.00, if applicable, for the following:
  - P500.00 Annual Registration Fee (RF);
  - P30.00 Loose Stamp/s (DST) to be affixed on the Certificate of Registration.

*Note: If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted.*

**REGISTRATION OF FACILITY**

- 1. BIR Form No. 1901. (2 originals)

**ADDITIONAL DOCUMENTS FOR BRANCH/FACILITY, 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)
- 2. DTI Certificate (if with business name); (1 photocopy) (for Branch only)
- 3. Franchise Documents (e.g., Certificate of Public Convenience) (for Common Carrier); (1 photocopy) (for Branch only)
- 4. Franchise Agreement; (1 photocopy) (for Branch only)
- 5. Memorandum of Agreement (for JOINT VENTURE); (1 photocopy) (for Branch only)
- 6. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy) (for Branch only)
- 7. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc. (1 photocopy) (for Branch only)

**POSSESSION OF MORE THAN ONE TAXPAYER IDENTIFICATION NUMBER (TIN) IS CRIMINALLY PUNISHABLE PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED**

**For Voluntary Payment**

Stamp of BIR Receiving Office  
and Date of Receipt

I declare, under the penalties of perjury that this document 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 the authority thereof.

  
**JUAN A. DELA CRUZ**

Signature over Printed Name of Taxpayer/Authorized Representative

**ADMINISTRATIVE OFFICER II**  
 Title/Position of Signatory