Application for Registration Information Update/Correction/Cancellation
BIR Form No. 1905
January 2018 (ENCS)

PART I - TAXPAYER INFORMATION
1 Taxpayer Identification Number (TIN) 2 RDO Code 3 Contact Number

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

PART II - REASON/DATAILES OF REGISTRATION INFORMATION UPDATE/CORRECTION
5 Replacement/Cancellation of FORM/S

6 Other Updates

PART III - CORRECTION/CHANGE/UPDATE OF REGISTRATION INFORMATION
7 A. CHANGE IN REGISTERED NAME/TRADE NAME

New Registered Name/Trade/Business Name

B. CHANGE IN REGISTERED ADDRESS

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

D. CHANGE/ADD REGISTERED ACTIVITY/LINE BUSINESS

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

Additional/New Facility

Address of Facility

Facility Type*
### F. CHANGE/ADD INCENTIVE DETAILS/REGISTRATION

<table>
<thead>
<tr>
<th>Investment Promotion Agency</th>
<th>Number of Years</th>
<th>Start Date (MM/DD/YYYY)</th>
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</thead>
<tbody>
<tr>
<td>Legal Basis</td>
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<tr>
<td>Incentives Granted</td>
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<tr>
<td>Registration/Accreditation No.</td>
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<td>Registered Activity</td>
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<tr>
<td>Effectivity Date (MM/DD/YYYY)</td>
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<td></td>
</tr>
<tr>
<td>From</td>
<td>To</td>
<td>Activity Start Date (MM/DD/YYYY)</td>
</tr>
<tr>
<td>Date Issued (MM/DD/YYYY)</td>
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<tr>
<td>Tax Regime</td>
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</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Suspend/Cancelled Tax Type/s</th>
<th>Form Type</th>
<th>ATC</th>
<th>Effectivity Date of Change (MM/DD/YYYY)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Re-register/Added/New Tax Type/s</td>
<td>Form Type</td>
<td>ATC</td>
<td>Effectivity Date (MM/DD/YYYY)</td>
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</tbody>
</table>

### H. CHANGE/UPDATE OF CONTACT TYPE

- Email Address (required)
- Phone Number
- Mobile Number
- Fax Number

### I. CHANGE/UPDATE OF CONTACT PERSON/AUTHORIZED REPRESENTATIVE

**Position**

<table>
<thead>
<tr>
<th>Position</th>
<th>TIN</th>
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### J. CHANGE/UPDATE OF NAME OF STOCKHOLDERS/MEMBERS/PARTNERS

- A.
- B.
- C.

8 Closure of Business/Cancellation of Registration

#### A. CANCELLATION OF TIN

- Death
- Multiple/Identical TIN
- Failure to start/commence business (For Non-Individual)
- Permanent closure of a branch
- Dissolution of corporation/partnership

**Effective Date of Cancellation (MM/DD/YYYY)**

#### B. DE-REGISTER/CESSATION OF REGISTRATION

- Permanent closure of business (head office) of an individual
- Trade/Business Name
- Others (please specify)

**Effective Date of Cessation (MM/DD/YYYY)**

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) (Middle Name) (First Name)

**Spouse TIN**

**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

<table>
<thead>
<tr>
<th>Type (Manual or Loose)</th>
<th>Type of Books to be Registered</th>
<th>Quantity</th>
<th>Volume</th>
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Effective Date (MM/DD/YYYY)           Permit Number          Date Issued (MM/DD/YYYY)

Date Registered (MM/DD/YYYY) Approved by:

11 Other Update/Correction (please specify details)

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<tr>
<th>For Taxpayer</th>
<th>For BIR Use</th>
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12 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. 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

(REVENUE DISTRICT OFFICER)

(Signature over Printed Name)

Date

Stamp of BIR Receiving Office and Date of Receipt

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 (TCL)1.
   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. TCL, if for replacement;
   4. New TCL, if replacement is due to damaged card;

D. TW Card
   1. Affidavit of Loss, if lost;
   2. Old TW 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
   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/Corporation/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 (SIVCR);
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 ACCOUNT**

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. DVORs containing Electronic Books of Accounts and Records. The DVORs 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.

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