Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

# Application for Registration Information Update

BIR Form No.
# 1905
January 2000 (ENCS)

**Replacement Copy of Certificate of Registration/ Replacement Copy of TIN Card/ Cessation of Registration/ Cancellation of TIN/ Other Update of Registration Information**

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

| Part I | TAXPAYER INFORMATION |
|---|---|

**1 TAXPAYER IDENTIFICATION NUMBER (TIN)** ► 0,0,0  0,0,0  0,0,0  0,0,0  **2 RDO Code** ► 0,0

**3 TAXPAYER'S NAME** (Last Name, First Name, Middle Name, if individual/ Registered Name, if non-individual)
► JUAN DELA CRUZ

| PART II | REASON FOR REGISTRATION INFORMATION UPDATE |
|---|---|

[ ] **A** Replacement / Cancellation of Outbound Correspondence
  [ ] **1** Certificate of Registration
  [ ] **2** Authority to Print Receipts and Invoices
  [ ] **3** Tax Clearance Certificate for Transfer of Property(ies) (TCL 2) / Certificate Authorizing Registration (CAR)
  [ ] **4** Tax Clearance Certificate for Tax Liabilities (TCL 1)
  [ ] **5** Others

[ ] **B** Replacement of Lost/ Damaged TIN Card
[ ] **C** Cessation of Registration
[ ] **D** Cancellation of TIN
[ ] **E** Change in Registered Address
[ ] **F** Change in Registered Activities

[ ] **G** Change in Tax Type Details
[ ] **H** Change in Trade Name
[✓] **I** Update of Books of Accounts
[ ] **J** Change in Accounting Period
[ ] **K** Others (Specify)

| 4 | DETAILS OF REGISTRATION INFORMATION UPDATE |
|---|---|

**4A ► REPLACEMENT / CANCELLATION OF OUTBOUND CORRESPONDENCE**

[ ] **1** CERTIFICATE OF REGISTRATION
  [ ] **1.a** Cancellation due to closure of a business    [ ] **1.c** Lost Certificate of Registration
  [ ] **1.b** Correction of registration information
  Nature of correction _____

[ ] **2** AUTHORITY TO PRINT RECEIPTS AND INVOICES
  [ ] **2.a** Change of printer as requested by the taxpayer    [ ] **2.c** Lost Authority To Print
  [ ] **2.b** Correction of registration information in the Authority to Print
  Nature of correction _____
  OLD BIR PERMIT No./ OCN (To be filled up by BIR) _____

[ ] **3** TAX CLEARANCE CERTIFICATE FOR TRANSFER OF PROPERTY(IES) (TCL 2)/CERTIFICATE AUTHORIZING REGISTRATION (CAR)
  [ ] **3.a** Correction of information
  Nature of correction _____
  [ ] **3.b** Lost certificate (CAR/ TCL2)
  CAR No./ OLD OCN (To be filled up by BIR) _____

[ ] **4** TAX CLEARANCE CERTIFICATE FOR TAX LIABILITIES (TCL 1)
  [ ] **4.a** Correction of information
  Nature of correction _____
  [ ] **4.b** Lost certificate

[ ] **5** OTHERS (Specify) _____

**4B ► REPLACEMENT OF LOST/ DAMAGED TIN CARD**
[ ] Lost TIN Card    [ ] Damaged TIN Card

**4C ► CESSATION OF REGISTRATION**
[ ] **1** Permanent closure of business (head office) of an individual  [ ] **2** Others (Specify) _____
EFFECTIVE DATE OF CESSATION _____

**4D ► CANCELLATION OF TIN**
[ ] **1** Death
[ ] **2** Dissolution of corporation / partnership
[ ] **3** Permanent closure of a branch
[ ] **4** Multiple TIN / Invalid TIN
[ ] **5** Failure to start / commence business (For non-individual)
[ ] **6** As a result of merger or consolidation
[ ] **7** Others (Specify) _____
EFFECTIVE DATE OF CANCELLATION _____

**4E ► CHANGE IN REGISTERED ADDRESS**    From    To
[ ] TRANSFER OF HOME RDO    _____ (Old RDO)    _____ (New RDO)
NEW REGISTERED ADDRESS _____
ZIP CODE _____  MUNICIPALITY CODE (To be filled up by the BIR) _____  TELEPHONE NUMBER _____
[ ] TRANSFER WITHIN SAME RDO
NEW REGISTERED ADDRESS _____
ZIP CODE _____  MUNICIPALITY CODE (To be filled up by the BIR) _____  TELEPHONE NUMBER _____

| 4F ► CHANGE IN REGISTERED ACTIVITIES | OLD LINE OF BUSINESS | NEW LINE OF BUSINESS |
|---|---|---|
| EFFECTIVE DATE OF CHANGE | | |

**4G ► CHANGE IN REGISTERED NAME/ TRADE NAME**    ☐ Registered Name    ☐ Trade Name

| | |
|---|---|
| NEW | |
| OLD | |

**4H ► CHANGE IN TAX TYPE DETAILS**

| | CANCELLED TAX TYPE(S) | ADDED (NEW) TAX TYPE(S) (To be filled up by BIR) | ATC (To be filled up by BIR) |
|---|---|---|---|
| EFFECTIVE DATE OF CHANGE | | | |

**4 I ► UPDATE OF BOOKS OF ACCOUNTS**

| TYPE OF BOOKS TO BE REGISTERED | PSIC (To be filled up by BIR) | PSOC (To be filled up by BIR) | QUANTITY | VOLUME NO. FROM | VOLUME NO. TO | NO. OF PAGES |
|---|---|---|---|---|---|---|
| GENERAL JOURNAL | | | | | | |
| GENERAL LEDGER | | | | | | |
| CASH DISBURSEMENT JOURNAL | | | | | | |
| CASH RECEIPT JOURNAL | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

**4J ► CHANGE IN ACCOUNTING PERIOD (Applicable to non-individuals)**

☐ From Calendar Period to Fiscal Period        Start Date of New Period
☐ From Fiscal Period to Calendar Period
☐ From One Fiscal Period to Another Fiscal Period    Start Date of Old Period

**4K ► OTHER CHANGES  (Specify Details)**

EFFECTIVE DATE OF THE CHANGES

**5    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.

Stamp of Receiving Office and Date of Receipt

__JUAN DELA CRUZ__
Taxpayer/Authorized Agent          Title/Position of Signatory
(Signature over Printed Name)

(To be filled up by BIR)
Attachments complete?    ☐ Yes    ☐ No
Date of Release of
TIN
COR
Books

**NOTE**: Attach additional sheets. if necessary
**ATTACHMENTS:**

A.1. Replacement of Certificate of Registration
  a. Old Certificate of Registration, for replacement
  b. Affidavit of Loss, if lost
  c. Proof of payment of Certification Fee and
     Documentary Stamp Tax - to be submitted before the issuance
     of the new Certificate of Registration
  2. Replacement/Cancellation of Authority to Print Receipts and Invoices
  a. Original Authority to Print Receipts and Invoices
  b. New Application  Form 1906, if applicable
  3. Replacement of Tax Clearance Certificate for Tax Liabilities
  a. Affidavit of Loss, if lost
  b. Proof of payment of Certification Fee and
     Documentary Stamp Tax - to be submitted before the issuance
     of the new Tax Clearance Certificate

B. Replacement of  Lost/ Damaged TIN Card
  1. Affidavit of Loss, if lost
  2. Old TIN Card (if replacement is due to damaged card)

C. Cessation of Registration
  1. Letter request for cessation of registration
  2. Existing BIR Certificate of Registration (for surrender)
  3. Inventory list of unused invoices and receipts
  4. Unused invoices and receipts for cancellation
  5. Same requirements as in Cancellation of TIN, if applicable

D. Cancellation of TIN
  INDIVIDUAL
    1. Death Certificate
    2. Estate Tax Return
    3. Proof of payment of existing liabilities, if any
  Additional requirements for taxpayers engaged in trade or
     business or exercise of Profession
    4. Existing BIR Certificate of Registration (for surrender)
    5. Inventory list of unused invoices and receipts
    6. Unused invoices and receipts for cancellation

NON-INDIVIDUAL
    1. Notice of Dissolution of Business
    2. Dissolution Papers (board resolution, bankruptcy declaration)
    3. Inventory list of unused invoices and receipts
    4. Unused invoices and receipts for cancellation
    5. Existing BIR Certificate of Registration
    6. Proof of payment of existing liabilities
    7. SEC issued Certificate of the Filing of the Articles of Merger/Consolidation,
       if applicable

E. Change in Registered Address
    1. Original Certificate of Registration
    2. Inventory list  of unused invoices/ receipts
    3. Unused invoices and receipts for re-stamping
    4. Latest DTI Certificate/ SEC Registration
    5. Latest  Mayor's Permit
    6. Sketch of place of production (if taxpayer is subject to Excise Tax)

F. Change in Registered Activities
    - Original Certificate of Registration

G. Change in Registered Name/ Trade Name
    1. Amended  SEC Registration/ DTI Certificate
    2. Original Certificate of Registration

H. Change in Tax Type Details
    - Original Certificate of Registration

I. Update of Books of Accounts
    - Photocopy of the first page of the previously approved books

J. Change in Accounting Period
    1. BIR written approval of the change
    2. Photocopy of short period  return filed