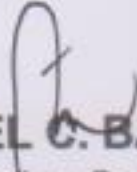




MEMORANDUM

TO : OIC Asst. Schools Division Superintendent
OIC Chief, Curriculum Implementation Division
OIC Chief, School Governance and Operations Division
Public Schools District Supervisors
Elementary and Secondary School Heads
All Others Concerned

FROM :  **DR. ROMMEL C. BAUTISTA, CESO V**
Schools Division Superintendent

SUBJECT : **SUBMISSION OF BIR FORM 1901**

DATE : April 26, 2018

All Schools with Job Order Personnel from the City Government are requested to submit the BIR form 1901. Please attach (1) valid ID and Photo copy of Birth Certificate (3 copies) and submit it **not later than on Friday, April 27, 2018 to HR office of City Government.**

For strict and immediate compliance.

UM - 169, s. 2018
Fbv-ngt@2018





Application for Registration

For Self-Employed and Mixed Income Individuals, Estates and Trusts

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

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

Part I Taxpayer Information

1 Taxpayer Type: <input type="checkbox"/> Single Proprietorship <input type="checkbox"/> Estate <input type="checkbox"/> Professional <input type="checkbox"/> Trust	2 Registering Office: <input type="checkbox"/> Head Office <input type="checkbox"/> Branch Office	3 Date of Registration (MM/DD/YYYY) (To be filled up by BIR)
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4 Taxpayer Identification No. (For taxpayers with existing TIN or applying for a branch)	5 RDO Code (To be filled up by BIR)	6 Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female
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7 Taxpayer's Name: Last Name, First Name, Middle Name	8 Citizenship	9 Date of Birth/ Organization Date (Estates/ Trusts) (MM/DD/YYYY)
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10 Residence Address (Please indicate complete address)	11 Zip Code	12 Telephone Number
---	-------------	---------------------

13 Business Address (Please indicate complete address)
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14 Zip Code	15 Municipality Code (To be filled up by the BIR)	16 Telephone Number
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17 Name of Administrator/Trustee (in case of Estate/Trust)	18 Address of Administrator/Trustee
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19 Primary/ Secondary Industries (Attach Additional Sheets, if Necessary) Facility Types: PP - Place of Production; SP - Storage Place; WH - Warehouse

Industry	Business / Trade Names	CODE (To be filled up by BIR)		Line of Business/ Occupation	Facility Type with no independent tax types			Number of Facilities
		PSIC	PSOC		PP	SP	WH	
Primary								
Secondary								

20 Contact Person/ Accredited Tax Agent (if different from taxpayer) Last Name, First Name, Middle Name (if individual) / Registered Name (if non-individual)	21 Telephone Number
--	---------------------

22 Tax Types (choose only the tax types that are applicable to you)

Tax Types	FORM TYPE (To be filled up by the BIR)	ATC (To be filled up by the BIR)
<input type="checkbox"/> Income Tax		
<input type="checkbox"/> Value-added Tax		
<input type="checkbox"/> Percentage Tax - Stocks		
<input type="checkbox"/> Percentage Tax - Stocks (IPO)		
<input type="checkbox"/> Other Percentage Taxes Under the National Internal Revenue Code (Specify)		
<input type="checkbox"/> Percentage Tax Payable Under Special Laws		
<input type="checkbox"/> Withholding Tax - Compensation		
<input type="checkbox"/> Withholding Tax - Expanded		
<input type="checkbox"/> Withholding Tax - Final		
<input type="checkbox"/> Withholding Tax - Fringe Benefits		
<input type="checkbox"/> Withholding Tax - Banks and Other Financial Institutions		
<input type="checkbox"/> Withholding Tax - Others (One-time Transaction not subject to Capital Gains Tax)		
<input type="checkbox"/> Withholding Tax - VAT and Other Percentage Taxes		
<input type="checkbox"/> Withholding Tax - Percentage Tax on Winnings and Prizes Paid by Racetrack Operators		
<input type="checkbox"/> Excise Tax - Ad Valorem		
<input type="checkbox"/> Excise Tax - Specific		
<input type="checkbox"/> Tobacco Inspection and Monitoring Fees		
<input type="checkbox"/> Documentary Stamps Tax		
<input type="checkbox"/> Capital Gains Tax - Real Property		
<input type="checkbox"/> Capital Gains Tax - Stocks		
<input type="checkbox"/> Estate Tax		
<input type="checkbox"/> Donor's Tax		
<input type="checkbox"/> Registration Fees		
<input type="checkbox"/> Miscellaneous Tax (Specify)		
<input type="checkbox"/> Others (Specify)		

23 Registration of Books of Accounts

TYPE OF BOOKS TO BE REGISTERED	PSIC (To be filled up by BIR)	PSOC (To be filled up by BIR)	QNTY.	VOLUME		NO. OF PAGES
				FROM	TO	

Personal Exemptions

Part II

24 ▶ Civil Status

Single/Widow/Widower/Legally Separated (No dependents)

Head of the Family

Single with qualified dependent

Widow/Widower with qualified dependent

Married

Legally separated with qualified dependent

Benefactor of a qualified senior citizen (RA No. 7432)

25 ▶ Employment Status of Spouse:

Unemployed

Employed Locally

Employed Abroad

Engaged in Business/Practice of Profession

26 Claims for Additional Exemptions/ Premium Deductions for husband and wife whose aggregate family income does not exceed P250,000.00 per annum.

Husband claims additional exemption and any premium deductions

Wife claims additional exemption and any premium deductions (Attach Waiver of the Husband)

27 Spouse Information

Spouse Taxpayer Identification Number

27A ▶

Spouse Name

27B ▶

Spouse Employer's Taxpayer Identification Number

27C ▶

Spouse Employer's Name

27D ▶

Additional Exemptions

Part III

Section A Number and Names of Qualified Dependent Children

28 Number of Qualified Dependent Children ▶

29 Names of Qualified Dependent Children

Last Name	First Name	Middle Name	Date of Birth (MM/DD/YYYY)	Mark if Mentally / Physically Incapacitated
29A ▶ <input type="text"/>	29B ▶ <input type="text"/>	29C ▶ <input type="text"/>	29D ▶ <input type="text"/>	29E ▶ <input type="checkbox"/>
30A ▶ <input type="text"/>	30B ▶ <input type="text"/>	30C ▶ <input type="text"/>	30D ▶ <input type="text"/>	30E ▶ <input type="checkbox"/>
31A ▶ <input type="text"/>	31B ▶ <input type="text"/>	31C ▶ <input type="text"/>	31D ▶ <input type="text"/>	31E ▶ <input type="checkbox"/>
32A ▶ <input type="text"/>	32B ▶ <input type="text"/>	32C ▶ <input type="text"/>	32D ▶ <input type="text"/>	32E ▶ <input type="checkbox"/>

Section B Name of Qualified Dependent Other than Children

Last Name	First Name	Middle Name	Date of Birth (MM/DD/YYYY)	Mark if Mentally / Physically Incapacitated
33A ▶ <input type="text"/>	33B ▶ <input type="text"/>	33C ▶ <input type="text"/>	33D ▶ <input type="text"/>	33E ▶ <input type="checkbox"/>

33F ▶ Relationship Parent Brother Sister Qualified Senior Citizen

For Employee With Two or More Employers (Multiple Employments) Within the Calendar Year

Part IV

34 ▶ Type of multiple employments

Successive employments (With previous employer(s) within the calendar year), for late registrants if applicable

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))

Previous and Concurrent Employments During the Calendar Year

TIN	Name of Employer/s
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

35 Declaration

I declare, under the penalties of perjury, that this form 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.

TAXPAYER / AUTHORIZED AGENT
(Signature over printed name)

Current Main Employer Information

Part V

36 Taxpayer Identification Number ▶

37 RDO Code (To be filled up by BIR) ▶

38 Employer's Name (Last Name, First Name, Middle Name, if Individual/ Registered Name, if non-Individuals) ▶

39 Employer's Business Address ▶

40 Zip Code ▶

41 Municipality Code (To be filled up by the BIR) ▶

42 Effectivity Date (Date when Exemption Information is applied) ▶

43 Date of Certification (Date of certification of the accuracy of the exemption information) ▶

44 Telephone Number ▶

45 Declaration

I declare, under the penalties of perjury, that this form 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.

EMPLOYER / AUTHORIZED AGENT
(Signature over printed Name)

Title / Position of Signatory

Stamp of BIR Receiving Office and Date of Receipt

Attachments Complete? (To be filled up by BIR)

Yes No

- ATTACHMENTS: (Photocopy only)**
- A. For Self-employed/ Professionals/ Mixed Income Individuals
 - 1- Birth Certificate or any document showing name, address and birth date of the applicant
 - 2- Mayor's Permit - if applicable, to be submitted prior to the issuance of Certificate of Registration
 - 3- DTI Certificate of Registration of Business Name to be submitted prior to the issuance of Certificate of Registration
 - B. For Trust -Trust Agreement
 - C. For Estate - Death Certificate of the deceased

NOTE:

- Update trade name upon receipt of DTI Certificate of Registration of Business Name.
- Taxpayer should attend the required taxpayers briefing before the release of the BIR Certificate of Registration

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.

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, _____, of legal age, single/ married to _____, permanently residing at _____ with Taxpayer Identification Number (TIN) _____, after having been duly sworn in accordance with law hereby depose and state:

- That I derived my _____ income only from _____ with Taxpayer Identification Number _____ and business address at _____
- That for the current year _____, my gross receipts will not exceed Two Hundred Fifty Thousand Pesos (P250,000.00) 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 P250,000.00 but not over P3,000,000.00, my afore-stated lone income payor shall automatically withhold the prescribed rate of withholding tax:
 - 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
 - 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 _____ day of _____, 20____ at _____, Philippines

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

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

Date Received: _____
(MM-DD-YYYY-00001)

Received by:

Signature over Printed Name of the Withholding Agent/Payor or Authorized Officer

Designation/Position of Authorized Officer