(To be filled out by BIR) DLN: _____

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Bringing In Revenues for Nation-building

Application for Registration

BIR Form No.
1901
October 2025 (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
☐ Head Office ☐ Branch Office ☐ Facility

2 BIR Registration Date *(To be filled out by BIR) (MM/DD/YYYY)*

3 PhilSys Card Number (PCN)

Part I – Taxpayer Information

4 Taxpayer Identification Number *(TIN)* *(For Taxpayer with Existing TIN)* - - - 0 0 0 0 0

5 RDO Code *(To be filled out by BIR)*

6 Taxpayer Type

- ☐ Single Proprietorship Only (Resident Citizen)
- ☐ Single Proprietor – Digital Service Provider
- ☐ Resident Alien – Single Proprietorship
- ☐ Resident Alien - Professional
- ☐ Professional – Licensed (PRC, IBP)
- ☐ Professional – In General
- ☐ Professional and Single Proprietor
- ☐ Mixed Income Earner – Compensation Income Earner & Single Proprietor
- ☐ Mixed Income Earner – Compensation Income Earner & Professional
- ☐ Mixed Income Earner – Compensation Income Earner, Single Proprietor & Professional
- ☐ Non-Resident Alien Engaged in Trade/Business
- ☐ Estate – Filipino Citizen
- ☐ Estate – Foreign National
- ☐ Trust – Filipino Citizen
- ☐ Trust – Foreign National

7 Taxpayer's Name *(Last Name)* *(First Name)* *(Middle Name)* *(Suffix)* *(Nickname)*

*(If **ESTATE**, ESTATE of First Name, Middle Name, Last Name, Suffix)* *(If **TRUST**, FAO: First Name, Middle Name, Last Name, Suffix)*

8 Gender ☐ Male ☐ Female

9 Civil Status ☐ Single ☐ Married ☐ Widow/er ☐ Legally Separated

10 Date of Birth/Organization *(In case of Estate/Trust)* *(MM/DD/YYYY)*

11 Place of Birth *(if applicable)*

12 Mother's Maiden Name

13 Father's Name

14 Citizenship

15 Other Citizenship

16 Local Residence 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*

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

19 Municipality Code *(To be filled out by BIR)*

20 Purpose of TIN Application

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*

22 Preferred Contact Type

☐ Landline Number ☐ Fax Number ☐ Mobile Number Email Address *(required)*

23 Are you availing of the 8% income tax rate option in lieu of graduated income tax rates? ☐ Yes ☐ No

Part II – Taxpayer Classification

24 How much is your expected Annual Gross Sales (GS)?

- ☐ **Micro** – GS is less than Three Million Pesos *(₱3M)*
- ☐ **Small** - GS is Three Million Pesos *(₱3M)* to less than 20 Million Pesos (*(₱20M)*)
- ☐ **Medium** – GS is Twenty Million Pesos *(₱20M) to* Less than One Billion Pesos *(₱1B)*
- ☐ **Large** – GS is One Billion Pesos *(₱1B)* and above

Part III – Spouse Information

25 Employment Status of Spouse ☐ Unemployed ☐ Employed Locally ☐ Employed Abroad ☐ Engaged in Business/Practice of Profession

26 Spouse Name *(Last Name, First Name, Middle Name, Suffix)*

27 Spouse TIN - - - 0 0 0 0 0

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

29 Spouse Employer's TIN - - -

Part IV – Authorized Representative

30 Relationship Name *(For Authorized Representative)*

If Individual *(Last Name)* *(First Name)* *(Middle Name)* *(Suffix)* *(Nickname)*

If Non-Individual *(Registered Name)*

31 Relationship Date *(MM/DD/YYYY)*

32 Address Type ☐ Residence ☐ Place of Business ☐ Employer Address

33 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*

34 Preferred Contact Type

☐ Landline Number ☐ Fax Number ☐ Mobile Number Email Address *(required)*

Part V – Business Information

35 Single Business Number/Philippine Business Number

36 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				

37 Incentives Details

37A Investment Promotion *(e.g., PEZA, BOI)* | **37B** Legal Basis *(e.g., R.A., E.O.)* | **37C** Incentive Granted *(e.g., Exempt from IT, VAT, etc.)*

37D No. of Years | **37E** Incentive Start Date *(MM/DD/YYYY)* | **37F** Incentive End Date *(MM/DD/YYYY)*

38 Details of Registration/Accreditation

38A Registration/Accreditation Number | **38B** Effectivity Date *(MM/DD/YYYY)* FROM TO | **38C** Date Issued *(MM/DD/YYYY)*

38D Registered Activity | **38E** Tax Regime *(Regular, Special, Exempt)* | **38F** Activity Start Date *(MM/DD/YYYY)* | **38G** Activity End Date *(MM/DD/YYYY)*

Part VI – Facility Details

39 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)

39A Facility Code (To be filled out by BIR) F

39B Facility Type ☐ PP ☐ SP ☐ WH ☐ SR ☐ GG ☐ BT ☐ RP ☐ Others *(specify)*

39C Facility 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*

Part VII – Tax Types

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

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

Part VIII – Invoices

41 BIR Printed Invoices

41A Do you intend to use BIR Printed Invoices?	**41B** Type	**41C** No. of Booklets	**41D** Serial Number Start	End
☐ Yes ☐ No	☐ VAT ☐ NON-VAT			

42 Authority to Print Invoices

42A Printer's Name			
42B Printer's TIN		**42C** Printer's Accreditation Number	**42D** Date of Accreditation *(MM/DD/YYYY)*
- - -			

42E 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*

42F Contact Number *(Landline/Cellphone No.)*	**42G** Email Address

42H Manner of Invoices ☐ Bound ☐ Loose Leaf

42I Description of 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	
	☐	☐						
	☐	☐						
	☐	☐						
	☐	☐						

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

43 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)

43A Name of Employer ☐ Primary Employer	**43B** TIN of Employer
	- - -
43C Name of Employer ☐ Primary Employer	**43D** TIN of Employer
	- - -

Primary/Current Employer Information

44 Relationship Start Date *(MM/DD/YYYY)*	**45** Contact Type ☐ Landline Number	☐ Fax Number	☐ Mobile Number	Email Address *(required)*

46 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.

Taxpayer/Authorized Representative
(Signature over Printed Name)

Receiving Office and Date of Receipt

Part X – 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)

47 Taxpayer's Identification Number *(TIN)* Branch Code	**48** RDO Code	**49** For the Year
- - -		

50 Taxpayer's Name

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

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

	eROR/ROR No.	ATC	Particulars		
52		**MC200**	BIR Printed Invoices	**52A**	
53	Add: Penalties		Surcharge	Interest	Compromise
	53A	**53B**	**53C**	**53D**	
54	Total Amount Payable *(Sum of Items 52A and 53D)*			**54A**	

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

(Please sign at the back.)

Documentary Requirements:

SELF-EMPLOYED INDIVIDUALS

For Sole Proprietor/Professional/Professionals not regulated by the Professional Regulation Commission (PRC):

☐ 1. ▪ Any government-issued ID (e.g., PhilID/ePhilID, Passport, Driver's License/eDriver's License) that shows the name, address and birthdate of the applicant. In case the ID has no address, any additional proof of residence or business address under the name of applicant; (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 under the name of the applicant. (1 photocopy)

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

☐ 2. ☐ Buy BIR Printed Invoice (BPI) (Available for sale at the New Business Registrant Counter); **or**
☐ Final clear sample of OWN 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 invoices, taxpayer-applicant should choose an Accredited Printer who will print the invoices.

FEES TO BE PAID

☐ 1. ▪ Payment of P30.00 Loose Stamp/s (DST) to be affixed on the Certificate of Registration.

Note: If the P30.00 loose DST was already paid online, the proof of payment (1 photocopy) shall be submitted.

▪ Procured printing cost of BPI, if opted to use.

Additional documents, if applicable:

☐ 1. If transacting through a Representative:
1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction/s; [1 original for first time submission, if authorized to more than one transaction, submit certified true copy (together with the original copy for presentation and validation only)]
1.2 Any government-issued ID of the taxpayer and authorized representative; [1 photocopy, both with one original specimen signature (wet)]
☐ 2. DTI Certificate (if with business name); (1 photocopy)
☐ 3. Work Visa (9g) for Foreign Nationals; (1 photocopy)
☐ 4. Service Contract showing the amount of income payment, for Job Order or Service Contract Agreement with NGAs, LGUs, GOCCs, GFIs; (1 photocopy)
☐ 5. Franchise Documents (e.g., Certificate of Public Convenience) (for Common Carrier); (1 photocopy)
☐ 6. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)
☐ 7. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc. (1 photocopy)

ESTATE AND TRUST

For Estate with properties subject to Estate taxes or Estate under judicial settlement:
☐ 1. Death Certificate of the decedent; (1 photocopy)
For Trust (irrevocable):
☐ 1. Irrevocable Trust Agreement; (1 photocopy)

Additional documents, if applicable:

☐ 1. If transacting through a Representative:
1.1 Special Power of Attorney (SPA) executed by the Trustee/Trustor authorizing to process application for TIN of Trust; [1 original for first time submission, submit certified true copy (together with the original copy for presentation and validation only)]
1.2 Any government-issued ID of the taxpayer/trustee/trustor in the trust agreement and authorized representative; [1 photocopy, both with one original specimen signature (wet)]
☐ 2. If transacting through an Administrator or Executor or Heir:
2.1 Document/s to prove as the administrator or executor or heir; (1 original)
2.2 Any government-issued ID of the administrator or executor. [1 photocopy, both with one original specimen signature (wet)]

BRANCH AND FACILITY

REGISTRATION OF BRANCH

☐ 1. Any valid document that clearly indicates the full business address, including unit number, room number, building name or number, street, barangay, city/municipality, and province.
☐ 2. ☐ BIR Printed Invoice (BPI) (Available for sale at the New Business Registrant Counter); **or**
☐ Final clear sample of OWN 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 invoices, taxpayer-applicant should choose an Accredited Printer who will print the invoices.

REGISTRATION OF FACILITY

☐ 1. Any valid document that clearly indicates the full business address, including unit number, room number, building name or number, street, barangay, city/municipality, and province.

FEES TO BE PAID

☐ 1. ▪ Payment of P30.00 Loose Stamp/s (DST) to be affixed on the Certificate of Registration.
▪ Procured printing cost of BPI, if opted to use. (for Branch only)

Additional documents, if applicable:

☐ 1. If transacting through a Representative:
1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction/s; [1 original for first time submission, if authorized to more than one transaction, submit certified true copy (together with the original copy for presentation and validation only)]
1.2 Any government-issued ID of the taxpayer and authorized representative; [1 photocopy, both with one original specimen signature(wet)]
☐ 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. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy) (For Branch only)
☐ 6. 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 INDENTIFICATION NUMBER (TIN) IS CRIMINALLY PUNISHABLE PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED

For Voluntary Payment

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.

_____ _____
Signature over Printed Name of Taxpayer/Authorized Representative | Title/Position of Signatory

Stamp of BIR Receiving Office and Date of Receipt