For BIR Use Only	BCS/ Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
0902
December 2020
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Application for Tax Residency Certificate (TRC) for Treaty Purposes

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.

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Part I – Details of the Applicant

1 Taxpayer Identification Number *(TIN)* ___ - ___ - ___ - ___ **2** RDO Code ___

3 Securities and Exchange Commission (SEC) Registration Number ___

4 Registered Name

5 Registered Address

5A ZIP Code

6 Alternative Address *(if different from the registered address)*

6A ZIP Code

7 Contact Number *(Landline/Cellphone No.)*

8 Email Address

9 Are you related to the income payor? ☐ Yes ☐ No

9A If yes, nature of relationship

Part II – If Applicant is a General Professional Partnership (GPP)

10 Are all the partners of the GPP resident citizens during the period for which the TRC is needed? ☐ Yes ☐ No

10A If no, kindly enumerate the partner/s who is/are not resident citizen/s *(Use a separate sheet/s if necessary)*

Name	Nationality	Country of Residence

Part III – If Applicant is a Filipino Citizen

11 Have you left the Philippines during the period for which the TRC is needed? ☐ Yes ☐ No

12 Number of Days spent outside the Philippines during the period for which the TRC is needed *(Attach photocopy of passport)* ___

13 Details of stay outside the Philippines *(Use a separate sheet/s if necessary)*

Country/ies Visited	Duration of Stay	Total No. of Days	Purpose of Stay

Part IV – If Applicant is a Former Non-Resident Citizen [Overseas Filipino Worker (OFW)]

14 Date of Arrival in the Philippines *(MM/DD/YYYY) (Attach photocopy of passport)* ___ / ___ / ___

15 Do you intend to reside permanently in the Philippines? *(Attach proof)* ☐ Yes ☐ No

Part V – Details of Request

16 Reason why a TRC is needed ___

17 Period for which a TRC is needed *(MM/DD/YYYY to MM/DD/YYYY)* ___ / ___ / ___ to ___ / ___ / ___

18 Legal Basis for such request *(Insert the Double Taxation Agreement (DTA) and relevant income article)* ___

Part VI – Details of Income Payor

19 Name of Income Payor

20 Complete Address of the Company

20A ZIP Code

21 Does the income payor have a Permanent Establishment (PE) in the Philippines? ☐ Yes ☐ No

22 If yes, Registered Name of the PE

23 Local Taxpayer Identification Number of the PE ___ - ___ - ___ - ___ **24** RDO Code ___

25 Local Address of the PE

25A ZIP Code

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Part VII – Details of Foreign Source Income

26 Amount of Income in Foreign Currency and Philippine Peso *(if the amount of income to be remitted to the Philippines cannot be ascertained, please provide an estimate)*

26A Foreign Currency | **26B** Philippine Peso

27 Date of Actual Remittance of Income or Expected Date of Remittance *(MM/DD/YYYY)* / /

28 Type/s of Income for the Period *(Attach proof/s of income)*

- ☐ Business Profits
- ☐ Dividends
- ☐ Interest
- ☐ Royalties
- ☐ Capital Gains
- ☐ Profits from International Shipping and Air Transport
- ☐ Income from Employment
- ☐ Income from Independent Services
- ☐ Director's Fee
- ☐ Income Derived by Entertainers and Sportspersons
- ☐ Pensions
- ☐ Other Income *(specify)* ____________

If income from shares, please fill out Items 29 to 31; otherwise, proceed to Item 32

29 Full Name of Issuing Company

30 Complete Address

30A ZIP Code

31 Number of Shares Held

32 Are you the Beneficial Owner (BO) of this foreign source income? ☐ Yes ☐ No

33 Name of the BO *(if different from the applicant)*

34 Address of the BO of Income

34A ZIP Code

35 Legal Basis of Request if the BO is different from the Taxpayer-Applicant

36 Have you declared this foreign source income in your tax returns? *(Attach proof)* ☐ Yes ☐ No

37 Details of any Other Foreign Source Income Earned (Type and Amount of Income) During the Period *(Please use additional sheet/s if necessary).*

No.	Type of Income	Amount of Income	Income Payor	Country of Origin	Have you declared this in your tax return?
1.					☐ Yes ☐ No
2.					☐ Yes ☐ No
3.					☐ Yes ☐ No
4.					☐ Yes ☐ No
5.					☐ Yes ☐ No
6.					☐ Yes ☐ No
7.					☐ Yes ☐ No
8.					☐ Yes ☐ No
9.					☐ Yes ☐ No
10.					☐ Yes ☐ No

Part VIII – Details of Authorized Representative

38 Full Name

39 Complete Address

39A ZIP Code

40 Contact Number *(Landline/Cellphone No.)*

41 Email Address

Part IX – Perjury Declaration

I/We declare under the penalties of perjury, that this application form has been made in good faith, and that I/we have verified the representations including the accompanying documents thereto, and that, to the best of my/our knowledge, belief and information, are correct, complete and true account of the transaction subject of this application. **Further, the documents submitted are faithful reproduction of the originals, and shall be made available during audit**. Finally, I/we give my/our consent to the processing of my/our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.
(If Authorized Representative, attach authorization letter)

Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent
(Indicate Title/Designation and TIN)

Tax Agent Accreditation No./Attorney's Roll No. *(if applicable)*

Date of Issue | Date of Expiry

Stamp of Receiving Office and Date of Receipt
(RO's Signature)

Control Number:

**NOTE: Please read the BIR Data Privacy Policy found in the BIR website (www.bir.gov.ph)*

Guidelines and Instructions for BIR Form No. 0902 (December 2020)
Application for Tax Residency Certificate (TRC) for Treaty Purposes

This form shall be accomplished completely and truthfully in triplicate copies [two (2) copies for the BIR and one (1) copy for the taxpayer-applicant] and shall be filed with the International Tax Affairs Division (ITAD) every time an income is received or is expected to be received by a resident citizen or domestic corporation from a foreign jurisdiction with which the Philippines has a Double Taxation Agreement (DTA).

Information provided may result in exchanges of information with the tax authority of the other country where appropriate, under the relevant DTA.

A TRC cannot be issued for any future period as the BIR cannot certify that a taxpayer will continue to be a resident of the Philippines.