(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 Permit to Use Loose-Leaf Books of Accounts/ Invoices and Other Accounting Records

BIR Form No.
1900
October 2025 (ENCS)

Complete all applicable fields and provide the requested information. Mark all appropriate boxes with an "X".

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

3 Taxpayer's Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*

4 Business Address *(Indicate applicable complete head or branch office address)*

4A ZIP Code

5 Contact Number

6 Email Address

7 List of Branches covered by the Permit *(Attach additional sheet/s, if necessary)*

TIN	Branch Code	Business/Trade Name	RDO Code	Registered Address

8 Type/Nature of Application

☐ Loose-Leaf Books of Accounts ☐ Loose-Leaf Invoices ☐ Other Loose-Leaf Accounting Records

9 Details of Application *(List down all the Loose-Leaf Books of Accounts, Loose-Leaf Invoices and Other Loose-Leaf Accounting Records)*
(Attach additional sheet/s, if necessary)

A. Loose-Leaf Books of Accounts	B. Loose-Leaf Invoices	C. Other Loose-Leaf Accounting Records

10 Declaration

I hereby declare, under the penalties of Perjury, that all the information provided by me (as taxpayer/authorized representative) in this application form, are true, correct and complete pursuant to the provisions of the National Internal Revenue Code of 1997, as amended, and the revenue regulations issued pursuant thereto. Also, I declare and fully understand that I will be held criminally, civilly and administratively liable under existing laws, rules and regulations if any of the information/statement I submitted/supplied therein are false, misleading, deceptive and inaccurate. Finally, I give my consent to the processing of my information as contemplated under R.A. No. 10173, or the Data Privacy Act of 2012 for legitimate and lawful purposes, adhering to the principle of proportionality.

_____
TAXPAYER/AUTHORIZED REPRESENTATIVE
(Signature over Printed Name)

_____
Title/Position of Signatory

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:

☐ 1. Duly accomplished BIR Form No. 1900; (2 originals)
☐ 2. Sample Format and print-out of Loose-Leaf Books of Accounts to be used; (1 original)
☐ 3. Sworn Statement (1 original) specifying the following:
   i. Identifying the books to be used, invoices and other accounting records together with the serial numbers of principal and supplementary documents to be printed.
   ii. Commitment to permanently bind the loose-leaf forms within fifteen (15) days after the end of each taxable year or upon the termination of its use.
   iii. Preservation of the books of accounts/invoices/other accounting records in a manner that is intact, unaltered and unmutilated for a period of five (5) years or in case of audit, pending protest or claim for tax credit/refund of taxes, until the case is finally resolved, even beyond the prescribed 5-years retention period.

Additional Documents, if applicable:

☐ If transacting through a Representative:

For Individual:
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)]
2. Any government-issued ID of the taxpayer and authorized representative; [1 photocopy, both with one original specimen signature (wet)]

For Corporation/Non-Individual:
1. Board Resolution/Written Resolution (in case of OPC) or Secretary's Certificate, indicating the purpose and the name of the authorized representative; [1 original for first submission, if authorized to more than one transaction, submit certified true copy (together with the original copy for presentation and validation only)]
2. Any government-issued ID of one of the signatory and authorized representative; [1 photocopy, both with one original specimen signature (wet)]

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.