



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Application for Registration

BIR Form No.

1903

October 2025 (ENCS) P1

For Corporations, Partnerships (Taxable/Non-Taxable),
Including GAIs, LGUs, Cooperatives and Associations

			-				-								
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)										

Part I – Taxpayer Information

3 Taxpayer Identification Number (TIN)				-				-								0	0	0	0	0	4 RDO Code				
(For Taxpayer with existing TIN)																							(To filled out by BIR)		

5 Taxpayer Type	
☐ One Person Corporation	☐ National Government Agency
☐ Domestic Corporation	☐ Local Government Unit
☐ Domestic Corporation – Digital Service Provider	☐ Resident Foreign Corporation
☐ Non-Stock, Non-Profit Organization	☐ Regional Operating Headquarter
☐ Joint Venture	☐ Regional or Area Headquarter
☐ General Professional Partnership (GPP)	☐ Non-Resident Foreign Corporation
☐ General Partnership	☐ Non-Resident Foreign Corporation – Digital Service Provider
☐ Limited Partnership	☐ Non-Resident Foreign Partnership
☐ Cooperative	☐ Foreign Embassy and International Organization
☐ Government Owned and Controlled Corporation (GOCC)	

6 Registered Name (Copy exact name appearing in SEC Certificate of Registration/Charter/Cooperative Development Authority/HLURB)	
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7 Date of Incorporation/Organization/Cooperation (MM/DD/YYYY)	8 Taxable Year/Accounting Period	9 Accounting Start Month (For Fiscal Year Only)	Effectivity Date (MM/DD/YYYY)
	☐ Calendar Year ☐ Fiscal Year		

10 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

11 Foreign Address, if applicable	
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12 Municipality Code (To be filled out by BIR)	13 Purpose of TIN Application

14 Preferred Contact Type			
☐ Landline Number	☐ Fax Number	☐ Mobile Number	Official Email Address (required)

Part II – Taxpayer Classification

15 How much is your expected Annual Gross Sales (GS)?	
☐ Micro – GS is less than Three Million Pesos (P3M) (Micro)	☐ Medium – GS is Twenty Million Pesos (P20M) to Less than One Billion Pesos (P1B)
☐ Small – GS is Three Million Pesos (P3M) to less than 20 Million Pesos ((P20M))	☐ Large – GS is One Billion Pesos (P1B) and above

Part III – Authorized Representative

16 Relationship Name (For Authorized Representative)				
If Individual (Last Name)	(First Name)	(Middle Name)	(Suffix)	(Nickname)
Registered Name		Represented by:		
If Non-Individual				

17 Relationship Type	18 TIN of Authorized Representative
☐ Stockholder ☐ Member ☐ Tax Agent ☐ Employee ☐ Agent	

19 Relationship Date (MM/DD/YYYY)	20 Address Type
	☐ Residence ☐ Place of Business

21 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

22 Preferred Contact Type			
☐ Landline Number	☐ Fax Number	☐ Mobile Number	Email Address (required)

Part IV – Business Information

23 Single Business Number/Philippine Business Number	
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24 Primary/Secondary Industries (attach additional sheet/s, if necessary)	
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Industry	Trade/Business Name	Regulatory Body
Primary		
Secondary		

Continuation of Part III Item 24

Industry	Business Registration Number	Business Registration Date (MM/DD/YYYY)				PSIC Code (To be filled out by BIR)	Line of Business			
Primary										
Secondary										

25 Incentive Details

25A Investment Promotion (e.g., PEZA, BOI)						25B Legal Basis (e.g., R.A., E.O.)			
25C Incentive Granted (e.g., Exempt from IT, VAT, etc.)						25D No. of Years			
25E Incentive Start Date (MM/DD/YYYY)						25F Incentive End Date (MM/DD/YYYY)			

26 Details of Registration/Accreditation

26A Registration/Accreditation Number		26B Effectivity Date (MM/DD/YYYY)		FROM		TO			
26C Date Issued (MM/DD/YYYY)				26D Registered Activity					
26E Tax Regime (Regular, Special, Exempt)		26F Activity Start Date (MM/DD/YYYY)				26G Activity End Date (MM/DD/YYYY)			

Part V – Facility Details

27 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)

27A Facility Code (To be filled out by BIR)	27B Facility Type				
F	☐ PP	☐ SP	☐ WH	☐ SR	☐ GG
	☐ BT	☐ RP	☐ Others (specify) _____		

27C 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 VI – Tax Types

28 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			
☐ Corporate 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 VII – Invoices

29 BIR Printed Invoices

29A Do you intend to use BIR Printed Invoices?	29B Type	29C No. of Booklets	29D Serial Number	
☐ Yes ☐ No	☐ VAT ☐ NON-VAT		Start	End

30 Authority to Print Invoices

30A Printer's Name				
30B Printer's TIN	30C Printer's Accreditation Number	30D Date of Accreditation (MM/DD/YYYY)		
-				

30E 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	
30F Contact Number (Landline/Cellphone No.)				30G Email Address					
30H Manner of Invoices ☐ Bound ☐ Loose Leaf									
30I Description of Invoices (attach additional sheet/s if necessary)									
Description	TYPE		No. of Boxes/Booklets		No. of Sets per	Serial No.		No. of Copies per Set	
	VAT	Non-VAT	Loose	Bound	Box/Booklet	Start	End		
	☐	☐							
	☐	☐							
	☐	☐							
	☐	☐							
Part VIII – Stockholder/Partner/Member									
31 Stockholder's/Partner's/Member's Name (Attach additional sheet/s, if necessary)									
31A (If Individual, Last Name, First Name, Middle Name, Suffix) (If Non-Individual, Registered Name)						31B TIN			
31C (If Individual, Last Name, First Name, Middle Name, Suffix) (If Non-Individual, Registered Name)						31D TIN			
31E (If Individual, Last Name, First Name, Middle Name, Suffix) (If Non-Individual, Registered Name)						31F TIN			
31G (If Individual, Last Name, First Name, Middle Name, Suffix) (If Non-Individual, Registered Name)						31H TIN			
31I (If Individual, Last Name, First Name, Middle Name, Suffix) (If Non-Individual, Registered Name)						31J TIN			
Part IX – Withholding Agent/Accredited Tax Agent Information									
32 Taxpayer Identification Number (TIN)								33 RDO Code	
34 Withholding Agent/Accredited Tax Agent's Name (If Individual, Last Name, First Name, Middle Name, Suffix) (If Non-Individual, Registered Name) (if different from taxpayer)									
35 Registered Address (Sub-street, Building/Street, Barangay, City/Municipality, Province)									
								35A ZIP Code	
36 Contact Number (Landline/Mobile No.)				37 Email Address					
38 Declaration								Stamp of BIR Receiving Office and Date of Receipt	
I/We declare, under the penalties of perjury that this application has been made in good faith, verified by me/us and to the best of my/our 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/we give my/our 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.									
President/Vice President/Principal Officer/Accredited Tax Agent/Authorized Representative/Taxpayer (Signature over Printed Name)				Title/Position of Signatory				TIN of Signatory	
Tax Agent Accreditation No./Attorney's Roll No. (if applicable)				Date of Issue				Date of Expiry	

Part X – Payment Order Form for New Business Registrant									
(For BIR Payment Acceptance Only. Not to be filed in AABs)									
BIR Form No.		39 Taxpayer's Identification Number (TIN)		Branch Code		40 RDO Code		41 For the Year	
0605									
(Part of BIR Form No. 1903)		42 Taxpayer's Name							
Payment Details									
(To be filled out by BIR-Revenue Collection Officer)									
43 Date of Payment (MM/DD/YYYY)									
eROR/ROR No.		ATC		Particulars					
44		MC200		BIR Printed Invoices				44A	
45		Add: Penalties		Surcharge		Interest		Compromise	
		45A		45B		45C		45D	
46		Total Amount Payable (Sum of Items 44A and 45D)							46A

Documentary Requirements:

- ☐ 1. SEC Certificate of Incorporation/Digital Certificate of Incorporation; (1 photocopy) or Certificate of Recording (in case of Partnership)/ Digital Certificate; (1 photocopy) or License to Do Business in the Philippines (in case of Foreign Corporation)/ Digital Certificate; (1 photocopy) or Cooperative Development Authority (CDA) Certificate of Registration; (1 photocopy) or Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB); (1 photocopy) or Certificate of Registration issued by Department of Labor and Employment (DOLE); (1 photocopy)
- ☐ 2. Articles of Incorporation/Digital Articles of Incorporation; (1 photocopy) or Articles of Partnerships/Digital; (1 photocopy) or Articles of Cooperation; (1 photocopy) or Articles of Association; (1 photocopy) or Constitution and by-laws of the applicant union; (for Labor Organization, Associations or Group of Union or Workers) (1 photocopy)
- ☐ 3. ☐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, 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 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)]

1.2 Any government-issued ID of one of the signatories and authorized representative. [1 photocopy, both with one original specimen signature (wet)]
- ☐ 2. Franchise Documents (e.g., Certificate of Public Convenience) (for Common Carrier); (1 photocopy)
- ☐ 3. Franchise Agreement; (1 photocopy)
- ☐ 4. Memorandum of Agreement (for JOINT VENTURE); (1 photocopy)
- ☐ 5. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)
- ☐ 6. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc. (1 photocopy)

FOR GAIs/LGUs

- ☐ 1. Unit or Agency's Charter or Proof of Registration. (1 photocopy)

FOR FOREIGN EMBASSIES

- ☐ 1. Endorsement from Department of Foreign Affairs (DFA). (1 photocopy)

FOR INTERNATIONAL ORGANIZATIONS

- ☐ 1. Consularized/Apostillized Host Agreement or any international agreement. (1 photocopy)

FOR NONRESIDENT FOREIGN CORPORATION (NRFC)

- ☐ 1. Any Apostilled official documentation issued by an authorized government body [e.g., government agency (tax authority) thereof, or a municipality] that includes the name of the non-individual and the address of its principal office in the jurisdiction in which the non-individual was incorporated or organized (e.g., Articles of Incorporation, Certificate of Tax Residency); (1 certified true copy)

Additional documents, if applicable:

- ☐ 2. If transacting through a Representative:

2.1 Apostilled Board Resolution/Secretary's Certificate (or equivalent) indicating the purpose and name of authorized representative; (1 certified true copy, original for presentation);

2.2 Any government-issued ID of one of the signatories and authorized representatives; (1 photocopy)

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 Invoices (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

- 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.

ADDITIONAL DOCUMENTS FOR BRANCH AND FACILITY

- ☐ 1. If transacting through a Representative:

1.1 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)]

1.2 Any government-issued ID of one of the signatories and authorized representative. [1 photocopy, both with one original specimen signature (wet)]
- ☐ 2. Articles of Incorporation/Partnership (if line of business is different from the Head Office); (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. Memorandum of Agreement (for JOINT VENTURE); (1 photocopy) (for Branch only)
- ☐ 6. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy) (for Branch only)
- ☐ 7. 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 IDENTIFICATION NUMBER (TIN) IS CRIMINALLY PUNISHABLE PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED

For Voluntary Payment

I/We declare, under the penalties of perjury, that this document has been made in good faith, verified by me/us and to the best of my/our 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