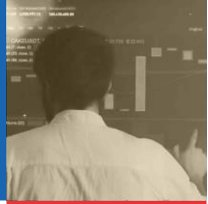



Bringing In Revenues
for Nation-building

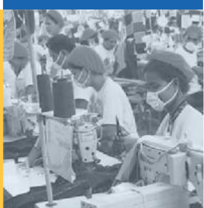
BUREAU *of* INTERNAL REVENUE

CITIZEN'S CHARTER

2026

1ST EDITION

BAGONG PILIPINAS


Mandate

The Bureau of Internal Revenue shall be under the supervision and control of the Department of Finance and its powers and duties shall comprehend the assessment and collection of all national internal revenue taxes, fees, and charges, and the enforcement of all forfeitures, penalties, and fines connected therewith, including the execution of judgments in all cases decided in its favor by the Court of Tax Appeals and the ordinary courts. The Bureau shall give effect to and administer the supervisory and police powers conferred to it by this Code or other laws. (Section 2 of the National Internal Revenue Code of 1997)

Mission

We collect taxes through just enforcement of tax laws for nation-building and the upliftment of the lives of Filipinos.

Aspiration 2028

By 2028, the BIR is highly digital, propelled by empowered Revenuers with integrity, providing excellent services aligned with international tax standards.

Service Pledge

"Service Excellence with integrity and Professionalism"

We, the Officials and Employees of the Bureau of Internal Revenue, trusting in the Almighty God, profess our commitment to public service and as such we promise to:

P	PROMOTE diligent observance of the tenet that public office is a public trust by serving our clients, the taxpaying public, with utmost responsibility, integrity and loyalty;
L	LEAD modest lives appropriate to our status as civil servants and uphold public interest over and above personal interest;
E	ENGENDER a culture of excellence, competence and professionalism among our workforce towards improved service delivery that will breed customer satisfaction;
D	DETER opportunities for red tape and graft and corruption by strictly observing compliance to service standards and providing complaint and assistance desk that will immediately address the concerns of the transacting public;
G	GENERATE goodwill by providing prompt, courteous and responsive service to the public;
E	EXERCISE prudence and observe transparency in all transactions by providing access to information in our policies, programs and services through the Citizen's Charter and the BIR Website (www.bir.gov.ph).

ALL THESE WE PLEDGE, BECAUSE YOU, DEAR CLIENTS, DESERVE THE BEST.

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BUREAU *of* INTERNAL REVENUE

CITIZEN'S CHARTER

Revenue District Office

EXTERNAL SERVICES

1. Approval of Application for Taxpayer Identification Number (TIN) of Local Employee – Online thru ORUS

Individuals who are registering with the Bureau of Internal Revenue for the first time by reason of employment are required to register within ten (10) days from the date of employment.

Office or Division:	Revenue District Office (RDO) - Client Support Section (CSS)
Category:	External Service
Classification:	Simple
Type of Transaction:	G2B – Government to Business Entity G2C – Government to Citizen
Who may Avail:	All Hired Employees without existing TIN, Earning Purely Compensation Income in the Philippines
Where to Avail:	Online through the Employer using the Online Registration and Update System (ORUS)
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
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 proof of residence; (1 scanned copy) Note: For online application, selfie photo holding the ID shall be uploaded.	**Agency- Division**: Issuing Agency
Additional document, for Married Female local employees: 1. Marriage contract; (1 scanned copy)	**Agency- Division**: PSA, Local Civil Registry
FOR FOREIGN NATIONAL/ALIEN EMPLOYEES	
1. Passport (Bio page, including date of entry/arrival and exit/departure stamp, if applicable); (1 scanned copy) Note: For online application, selfie photo holding the ID shall be uploaded.	**Agency- Division**: Foreign government

Example ID	Issuing Agency
1.PhilID/ePhilID	PSA
2.Driver's License	LTO
3.UMID	SSS, GSIS
4.Voter's ID	COMELEC
5.Passport	DFA
6.Digitized Postal ID	Post Office
7.PRC ID	PRC
8.OWWA ID	OWWA

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Employer registers the employee through Employer Service Link in ORUS. The employee receives a link from ORUS, creates an account, enters personal information, uploads scanned documents, and submits the application. Location: Online at https://orus.bir.gov.ph	1.1 Access and review the application online and evaluate for approval or denial.	None	2 Days, 7 Hours, 30 Minutes	Registration Officer RDO-CSS

	1.2 Verify taxpayer's existence in the eREGTINQuery/ ITS/IRIS to confirm the existence of a matching record.	None	20 minutes	Registration Officer RDO-CSS
2. Receive email notification of the status of application and view the TIN by logging in to ORUS (if application is Approved). Location: Online at https://orus.bir.gov.ph	2.1 Approve or Deny application for registration. If denied, indicate reasons for denial of application	None	5 Minutes	Registration Officer RDO-CSS

General Remarks:

1. *The system checks for existing records. If potential duplicates are detected, the application is forwarded to the Revenue District Office (RDO) for evaluation. Only those applicants tagged as with potential duplicate of records are required to be approved by the Revenue District Office. Otherwise, their application is automatically approved by the system (ORUS).*

2. *The total processing time is based on a normal process, and any unforeseen delays due to system or technical issues beyond our control, such as slow system response, offline status, or errors in the application, are not accounted for.*

TOTAL PROCESSING TIME:	**3 Days**
TOTAL PROCESSING FEE:	**None**

2. Application for Taxpayer Identification Number (TIN) of Local Employee – Manual Processing (Walk-in)

Individuals who are registering with the Bureau of Internal Revenue for the first time by reason of employment are required to register within ten (10) days from the date of employment.

Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)
Category:	External Service
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	All Hired Employees without existing TIN, Earning Purely Compensation Income in the Philippines
Where to Avail:	Revenue District Office having jurisdiction over the place of residence of the employee
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS (LOCAL EMPLOYEES)	
1. BIR Form No. 1902; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. 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 proof of residence or business address; (1 photocopy)	**Agency- Division**: Issuing Agency **Example ID** — **Issuing Agency** 1.PhilID/ePhilID — PSA 2.Driver's License — LTO 3.UMID — SSS, GSIS 4.Voter's ID — COMELEC 5.Passport — DFA 6.Digitized Postal ID — Post Office 7.PRC ID — PRC 8.OWWA ID — OWWA
Additional document, for Married Female local employees: 1. Marriage contract; (1 photocopy)	**Agency- Division**: PSA, Local Civil Registry
FOR FOREIGN NATIONAL/ALIEN EMPLOYEES	
1. BIR Form No. 1902; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. Passport (Bio page, including date of entry/arrival and exit/departure stamp, if applicable); (1 photocopy)	**Agency- Division**: Foreign government

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
In the case of employer manually securing TIN on behalf of its employees due system unavailability or technical issue:	
1. Letter of Authority (LOA) with company letterhead (if applicable) signed by the President or HR Head indicating the company name and its authorized representative; (1 original)	**Agency- Division**: Employer
2. Any government-issued ID of the signatory (for signature validation); [1 certified true copy with one original specimen signature (wet)]	**Agency- Division**: Employer
3. Any government-issued ID of the authorized person; [1 photocopy with one original specimen signature (wet)]	**Agency- Division**: Employer's Authorized Representative
4. Transmittal List of Newly Hired Employees with a place of assignment and certifying that the list is its newly hired employees; (1 original)	**Agency- Division**: Employer
5. Printed copy of ORUS error message, if technical issue. (1 original)	**Agency- Division**: Employer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number at the entrance and wait for your turn. Once called, proceed to the Registration Officer Counter, and submit the complete documentary requirements. Note: Secure one queuing number per application.	1.1 Call the queuing number.	None	2 Hours	*Officer-of-the Day/ Registration Officer* RDO-CSS
Location: Registration Officer Counter	1.2 Verify taxpayer's and employer's existence in the eREGTINQuery /ITS/IRIS.		10 Minutes	*Registration Officer* RDO-CSS
	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR.		1 Hour, 35 minutes	*Registration Officer* RDO-CSS
	1.4 Assign a Document Locator Number (DLN).		10 Minutes	*Registration Officer* RDO-CSS
	1.5 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1902.		2 Hours	*Registration Officer* RDO-CSS
2. Receive TIN and copy of BIR Form No. 1902 from the same Registration Officer Counter. *Location: Registration Officer Counter*	2.1 Release TIN by indicating on taxpayer's receiving copy of BIR Form No. 1902.	None	5 Minutes	*Registration Officer (Releasing)* RDO-CSS

TOTAL PROCESSING TIME:	**6 Hours**
TOTAL PROCESSING FEE:	**None**

3. Application for Taxpayer Identification Number (TIN) of Local Employee *[Bulk Transactions consisting of six (6) applications and above]* – Manual Processing (Walk-in)

Individuals who are registering with the Bureau of Internal Revenue for the first time by reason of employment are required to register within ten (10) days from the date of employment.

Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)
Category:	External Service
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	All Hired Employees without existing TIN, Earning Purely Compensation Income in the Philippines
Where to Avail:	Revenue District Office having jurisdiction over the place of residence of the employee
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS (LOCAL EMPLOYEES)	
1. BIR Form No. 1902; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. 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 proof of residence or business address; (1 photocopy)	**Agency- Division**: Issuing Agency **Example ID** — **Issuing Agency** 1.PhilID/ePhilID — PSA 2.Driver's License — LTO 3.UMID — SSS, GSIS 4.Voter's ID — COMELEC 5.Passport — DFA 6.Digitized Postal ID — Post Office 7.PRC ID — PRC 8.OWWA ID — OWWA
Additional document, for Married Female local employees: 1. Marriage contract; (1 photocopy)	 **Agency- Division**: PSA, Local Civil Registry
FOR FOREIGN NATIONAL/ALIEN EMPLOYEES	
1. BIR Form No. 1902; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. Passport (Bio page, including date of entry/arrival and exit/departure stamp, if applicable); (1 photocopy)	**Agency- Division**: Foreign government

In the case of employer manually securing TIN on behalf of its employees due system unavailability or technical issue:

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter of Authority (LOA) with company letterhead (if applicable) signed by the President or HR Head indicating the company name and its authorized representative; (1 original)	**Agency- Division**: Employer
2. Any government-issued ID of the signatory (for signature validation); [1 certified true copy with one original specimen signature (wet)]	**Agency- Division**: Employer
3. Any government-issued ID of the authorized person; [1 photocopy with one original specimen signature (wet)]	**Agency- Division**: Employer's Authorized Representative
4. Transmittal List of Newly Hired Employees with a place of assignment and certifying that the list is its newly hired employees; (1 original)	**Agency- Division**: Employer
5. Printed copy of ORUS error message, if technical. (1 original)	**Agency- Division**: Employer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number at the entrance and wait for your turn. Once called, proceed to the Registration Officer Counter, and submit the complete documentary requirements. *Location: Registration Officer Counter* Note: Secure one queuing number per bulk application.	1.1 Call the queuing number.	None	2 Hours	*Officer-of-the Day/ Registration Officer* RDO-CSS
	1.2 Verify taxpayer's and employer's existence in the eREGTINQuery/ ITS/IRIS.	None	45 Minutes	*Registration Officer* RDO-CSS
	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant.		1 Hour, 10 minutes	*Registration Officer* RDO-CSS
	1.4 Assign a Document Locator Number (DLN).		40 Minutes	*Registration Officer* RDO-CSS
	1.5 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1902.		2 Days, 3 Hours	*Registration Officer* RDO-CSS
2. Receive TIN and copy of BIR Form No. 1902 from the same Registration Officer Counter. *Location: Registration Officer Counter*	2.1 Release TIN by indicating on taxpayer's receiving copy of BIR Form No. 1902.	None	5 Minutes	*Registration Officer (Releasing)* RDO-CSS
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**None**		

4. Application for Taxpayer Identification Number (TIN) *[Executive Order (E.O) No. 98/One-Time Transaction (ONETT) Taxpayer]* – Manual Processing (Walk-in)

Pursuant to EO 98, series of 1999, persons whether natural or juridical, dealing with all government agencies and instrumentalities, including Government-Owned and/ -or Controlled Corporations (GOCCs), and all Local Government Units (LGUs), are thereby required to incorporate their TIN in all forms, permits, licenses, clearances, official papers and documents which they secure from these government agencies, instrumentalities, including GOCCs and LGUs. Parties to ONETT transactions who, at the time of their transaction, have not yet been issued a TIN shall apply for issuance thereof at the time of payment of the tax due.

Taxpayer Classification	Where to Register
1. Applicants under EO 98	1. At the RDO having jurisdiction over the place of residence of the applicant.
2. Non-Resident Applicants	2. Office of the Commissioner of Internal Revenue through RDO No. 39 - South Quezon City;
2.1 Foreign Nationals whose purpose of TIN application is for the application of Provisional Work Permit, Special Work Permit, Special Temporary Permit or other permits to be issued by government agencies requiring TIN	2.1 Office of the Commissioner of Internal Revenue through RDO No. 39 - South Quezon City;
2.2 Foreign Nationals whose purpose of TIN application is for employment to secure Provisional Work Permit or Alien Employment Permit	2.2 At the RDO having jurisdiction over the place of residence of the applicant.
2.3 Nonresident Filipino Citizens	2.3 Office of the Commissioner of Internal Revenue through RDO No. 39 - South Quezon City;
2.4 Overseas Filipino Workers (OFW)/ Filipino Overseas Contract Workers (OCW) (not engaged in business)	2.4 At the RDO having jurisdiction over the place of local residence of the OFW/OCW.
3. Non-registered Parties to a One-Time Transaction (ONETT)	3. At the RDO having jurisdiction over the place of residence of the parties or where the corresponding tax return will be filed.
3.1 Donation	
3.2 Estate	
3.3 Sale of real property	
3.4 Sale of shares of stocks	

Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)
Category:	External Service
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	1. Persons (applicants under E.O. 98) whether natural or juridical, dealing with all government agencies and instrumentalities; 2. Parties to ONETT transactions who, at the time of their transaction, have not yet been issued a TIN; 3. Non-Resident Applicants.
Operating Hours	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS (E.O. 98 & ONETT– INDIVIDUAL: LOCAL & RESIDENT ALIEN)	
1. BIR Form No. 1904; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. Any government-issued ID (e.g. PhilID/ePhilID, Passport, Driver's License/eDriver's License,) that shows the name, address, and birthdate of the	**Agency- Division**: Issuing Agency

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
applicant, in case the ID has no address, any proof of residence or business address; (1 photocopy); or **For transfer of properties by succession:** ▪ Death Certificate of decedent or Extrajudicial Settlement of the Estate/Affidavit of Self Adjudication for transfer of property by succession; (1 photocopy)	**Example ID** — **Issuing Agency** 1.PhilID/ePhilID — PSA 2.Driver's License — LTO 3.UMID — SSS, GSIS 4.Voter's ID — COMELEC 5.Passport — DFA 6.Digitized Postal ID — Post Office 7.PRC ID — PRC 8.OWWA ID — OWWA
Additional document, for Married Female local employees: 1. Marriage contract; (1 photocopy)	**Agency- Division**: PSA, Local Civil Registry
Additional document, for First-time Job Seeker: 1. Barangay Certification that the applicant is a resident of the barangay and is a First Time Job Seeker. (1 certified true copy)	**Agency- Division**: Barangay Hall
Additional documents, if transacting through a Representative: 1. Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating the purpose and name of authorized representative; (1 original) 2. Any government-issued ID of the taxpayer and authorized representative. [1 photocopy, both with one specimen signature(wet)]	1. Taxpayer-applicant being represented 2. Taxpayer-applicant's Authorized Representative
FOR E.O. 98 – FOREIGN NATIONAL (NONRESIDENT)	
1. BIR Form No. 1904; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. Passport (Bio page, including date of entry/arrival and exit/departure stamp, if applicable); (1 photocopy)	Taxpayer-applicant
IF TRANSACTING THROUGH A REPRESENTATIVE: 1. Apostilled Special Power of Attorney (SPA) or authenticated by the Philippine Embassy or Consulate General, indicating the purpose and name of authorized representative; (1 certified true copy, original for presentation) 2. Any government-issued ID of the taxpayer and authorized representative. (1 photocopy)	1. Taxpayer-applicant being represented 2. Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Get a queuing number at the entrance and wait for your turn. Once	1.1 Call the next queuing number.	None	2 Hours	*Registration Officer* RDO-CSS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
called, proceed to the Registration Officer Counter, and submit the complete documentary requirements. *Location: Registration Officer Counter* Note: Secure one queuing number per application.	1.2 Verify taxpayer's and employer's existence in the eREGTINQuery/ ITS/IRIS.	None	10 Minutes	*Registration Officer* RDO-CSS
	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant.		1 Hour, 35 minutes	*Registration Officer* RDO-CSS
	1.4 Assign a Document Locator Number (DLN).		10 Minutes	*Registration Officer* RDO-CSS
	1.5 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1904.		2 Hours	*Registration Officer* RDO-CSS
2. Receive TIN and copy of BIR Form No. 1904 from the same Registration Officer Counter. *Location: Registration Officer Counter*	2.1 Release TIN by indicating on taxpayer's receiving copy of BIR Form No.1904.	None	5 Minutes	*Registration Officer (Releasing)* RDO-CSS
TOTAL PROCESSING TIME:		**6 Hours**		
TOTAL PROCESSING FEE:		**None**		

5. Application for Taxpayer Identification Number (TIN) *[Executive Order (E.O) No. 98/One-Time Transaction (ONETT) Taxpayer]* – Online thru ORUS

Individuals applying for a TIN under E.O. 98 or for one-time transaction can apply online through the BIR's Online Registration and Update System (ORUS).

Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	1. Persons (applicants under E.O. 98) dealing with all government agencies and instrumentalities; 2. Parties to ONETT transactions who, at the time of their transaction, have not yet been issued a TIN; 3. Non-Resident Applicants, Foreign Nationals, Overseas Filipino Workers (OFW)/ Filipino Overseas Contract Workers (OCW) (not engaged in business).
Where to Avail:	Online at https://orus.bir.gov.ph.
Operating Hours	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
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 proof of residence or business address; (1 scanned copy); or **For transfer of properties by succession:** ▪ Death Certificate of decedent or Extrajudicial Settlement of the Estate/Affidavit of Self Adjudication for transfer of property by succession; (1 scanned copy) Note: For online application, selfie photo holding the ID shall be uploaded.	**Agency- Division**: Issuing Agency **Example ID** — **Issuing Agency** 1.PhilID/ePhilID — PSA 2.Driver's License — LTO 3.UMID — SSS, GSIS 4.Voter's ID — COMELEC 5.Passport — DFA 6.Digitized Postal ID — Post Office 7.PRC ID — PRC 8.OWWA ID — OWWA
Additional document, for Married Female local employees: 1. Marriage contract; (1 scanned copy)	**Agency- Division**: PSA, Local Civil Registry
Additional document, for First-time Job Seeker: 1. Barangay Certification that the applicant is a resident of the barangay and is a First Time Job Seeker. (1 scanned copy)	**Agency- Division**: Barangay Hall
Additional documents, if transacting through a Representative: 1. Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating the purpose and name of authorized representative; (1 scanned copy) 2. Any government-issued ID of the taxpayer and authorized representative. (1 scanned copy)	1. Taxpayer-applicant being represented 2. Taxpayer-applicant's Authorized Representative
FOR E.O. 98 – FOREIGN NATIONAL (NONRESIDENT)	
1. Passport (Bio page, including date of entry/arrival and exit/departure stamp, if applicable); (1 scanned copy)	Taxpayer-applicant
IF TRANSACTING THROUGH A REPRESENTATIVE: 1. Apostilled Special Power of Attorney (SPA) or authenticated by the Philippine Embassy or Consulate General, indicating the purpose and name of authorized representative; (1 scanned copy)	1. Taxpayer-applicant being represented

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
2. Any government-issued ID of the taxpayer and authorized representative. (1 scanned copy)		2. Taxpayer-applicant's Authorized Representative		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submit application by creating an ORUS account and accomplishing the online registration form and uploading the required documents. *Location: Online at https://orus.bir.gov.ph*	1. Evaluate the application and submitted documents.	None	2 Days, 7 Hours, 45 Minutes	*Registration Officer* RDO-CSS
	1.1 Verify taxpayer's existence in the eREGTINQuery/ ITS/IRIS if with potential duplicates.		10 Minutes	*Registration Officer* RDO-CSS
2. Receive an email notification regarding application status. If approved, view the TIN online in the ORUS profile page. *Location: Online at https://orus.bir.gov.ph*	2. Approve or Deny application for registration. If denied, indicate reasons for denial of application.	None	5 Minutes	*Registration Officer* RDO-CSS
General Remarks: *The total processing time is based on a normal process, and any unforeseen delays due to system or technical issues beyond our control, such as slow system response, offline status, or errors in the application, are not accounted for.*				
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**None**		

6. Application for TIN and Registration of Individual New Business Registrants (Head Office Only), Including Facilities Together with the Application for Authority to Print (ATP) – Online thru ORUS

Self-employed individual who may either be a single proprietor engaged in business or in practice of his/her profession may register their business online with the BIR through Online Registration and Update System (ORUS) on or before the commencement of business.

Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Individuals engaged in the trade or business or those in the practice of Profession.
Operating Hours:	8:00 AM – 5:00 PM

<table>
<tr><th>CHECKLIST OF REQUIREMENTS</th><th>WHERE TO SECURE</th></tr>
<tr><td colspan="2">FOR STANDARD REQUIREMENTS</td></tr>
<tr><td>1. For Sole Proprietor/Professionals not regulated by the Professional Regulation Commission (PRC):

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 the applicant; (1 scanned copy) 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 scanned copy)

Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents submitted upon application. For online application, selfie photo holding the ID shall be uploaded.</td><td>Agency- Division: Issuing Agency

<table>
<tr><th>Example ID</th><th>Issuing Agency</th></tr>
<tr><td>1.PhilID/ePhilID</td><td>PSA</td></tr>
<tr><td>2.Driver's License</td><td>LTO</td></tr>
<tr><td>3.UMID</td><td>SSS, GSIS</td></tr>
<tr><td>4.Voter's ID</td><td>COMELEC</td></tr>
<tr><td>5.Passport</td><td>DFA</td></tr>
<tr><td>6.Digitized Postal ID</td><td>Post Office</td></tr>
<tr><td>7.PRC ID</td><td>PRC</td></tr>
<tr><td>8.OWWA ID</td><td>OWWA</td></tr>
</table></td></tr>
<tr><td>2. Final clear sample of OWN Invoices (1 scanned copy). (Sample layout is also available at the New Business Registrant Counter); or

Buy BIR Printed Invoice (BPI) (Available for sale 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.</td><td>2. Taxpayer-applicant

Agency- Division: BIR - New Business Registrant Counter

Remarks: The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.</td></tr>
<tr><td colspan="2">Additional documents, if transacting through a Representative:</td></tr>
<tr><td>1. Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction; (1 scanned copy)
2. Any government-issued ID of the taxpayer and authorized representative. (1 scanned copy)

Note: For online application, selfie photo of the authorized representative holding the ID shall be uploaded</td><td>1. Taxpayer-applicant being represented

2. Taxpayer-applicant's Authorized Representative</td></tr>
<tr><td colspan="2">Additional Documents, if applicable to the following cases:</td></tr>
<tr><td>1. DTI Certificate (if with business name); (1 scanned copy)</td><td>Agency- Division: DTI</td></tr>
<tr><td>2. Work Visa (9g) for Foreign Nationals; (1 scanned copy)</td><td>Agency- Division: Bureau of Immigration (BI)</td></tr>
<tr><td>3. Service Contract showing the amount of income payment, for Job Order or Service Contract Agreement with NGAs, LGUs, GOCCs, GFIs; (1 scanned copy)</td><td>Agency- Division: NGAs, LGUs, GOCCs, GFIs</td></tr>
<tr><td>4. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 scanned copy)</td><td>Agency- Division: LTFRB /
Parties involved</td></tr>
</table>

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
5. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 scanned copy)	**Agency- Division**: DTI
6. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc; (1 scanned copy)	**Agency- Division**: BOI, PEZA, BCDA, SBMA, TIEZA

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit application by creating an ORUS account and accomplishing the online registration form and uploading the required documents. *Location: Online at https://orus.bir.gov.ph*	1.1 Evaluate the application and submitted documents.	None	2 Days, 7 Hours, 45 Minutes	*Registration Officer* RDO-CSS
	1.2 Verify taxpayer's existence in the eREGTINQuery/ ITS/IRIS if with potential duplicates.		10 Minutes	*Registration Officer* RDO-CSS
2. Receive an email notification regarding application status. If approved, pay Loose Documentary Stamp Tax (DST) online to view the TIN online and download the COR and ATP, if applicable, in the ORUS profile page. *Location: Online at https://orus.bir.gov.ph*	2. Approve or Deny application for registration. If denied, indicate reasons for denial of application.	Php 30.00 - DST	5 Minutes	*Registration Officer* RDO-CSS
General Remarks: *The total processing time is based on a normal process, and any unforeseen delays due to system or technical issues beyond our control, such as slow system response, offline status, or errors in the application, are not accounted for.*				
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**PHP 30.00**		

7. Application for TIN and Registration of Individual New Business Registrants (Head Office Only), Including Facilities Together with the Application for Authority to Print (ATP) – Manual Processing (Walk-in)

Self-employed individual who may either be a single proprietor engaged in business or in practice of his/her profession shall register with the BIR on or before the commencement of business which shall be reckoned from the day when the first sale transaction occurred or within thirty (30) calendar days from the issuance of Mayor's Permit/Professional Tax Receipt by LGU or the Certificate of Business Name Registration (CBNR) issued by the Department of Trade and Industry (DTI). The Certificate of Registration (COR) shall be issued to individuals engaged in business or practice of profession upon compliance with the requirements for registration.

Taxpayer Classification	Where to Register
1. Single Proprietor	1. RDO having jurisdiction over the place where the Head Office is located.
2. Professional	2. RDO having jurisdiction over the place of residence. If there is a physical business address, RDO having jurisdiction over the place of business.
3. In the case of those who conduct business transactions in a nomadic or roving manner, such as peddlers, mobile store operators, privilege store owners, online sellers, vloggers, content creators with no physical business address, and the like.	3. RDO having jurisdiction over the place of residence

Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Individuals engaged in the trade or business or those in the practice of Profession.
Operating Hours:	8:00 AM – 5:00 PM

<table>
<tr><th>CHECKLIST OF REQUIREMENTS</th><th>WHERE TO SECURE</th></tr>
<tr><td colspan="2">FOR STANDARD REQUIREMENTS</td></tr>
<tr><td>1. BIR Form No. 1901 (2 originals)</td><td>Agency- Division: BIR RDO – Client Support Section Area

Remarks:
Downloadable at BIR website (www.bir.gov.ph)</td></tr>
<tr><td>2. For Sole Proprietor/Professionals not regulated by the Professional Regulation Commission (PRC):

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 the 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. For online application, selfie photo holding the ID shall be uploaded.</td><td>Agency- Division: Issuing Agency
<table>
<tr><th>Example ID</th><th>Issuing Agency</th></tr>
<tr><td>1. PhilID/ePhilID</td><td>PSA</td></tr>
<tr><td>2. Driver's License</td><td>LTO</td></tr>
<tr><td>3. UMID</td><td>SSS, GSIS</td></tr>
<tr><td>4. Voter's ID</td><td>COMELEC</td></tr>
<tr><td>5. Passport</td><td>DFA</td></tr>
<tr><td>6. Digitized Postal ID</td><td>Post Office</td></tr>
<tr><td>7. PRC ID</td><td>PRC</td></tr>
<tr><td>8. OWWA ID</td><td>OWWA</td></tr>
</table></td></tr>
<tr><td>3. 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)</td><td>Agency- Division: BIR - New Business Registrant Counter

Taxpayer-applicant</td></tr>
</table>

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Note: In case taxpayer-applicant will opt to print its own invoices, taxpayer-applicant should choose an Accredited Printer who will print the invoices.	**Remarks**: The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.
For Applicants through Philippine Business Hub	
Individual business taxpayer who secured its Taxpayer Identification Number (TIN) online through Philippine Business Hub (PBH) and opted to pay loose DST manually at the RDO shall submit the following: 1. Printed copy of PBH Unified Form; (2 originals) Note: For presentation only: SEC Certificate of Incorporation/SEC Digital Certificate with QR Code, for SEC Registration No. purposes. 2. Accomplished Tax Type Questionnaire; (1 original) 3. Buy BIR Printed Invoice (Available for sale at the New Business Registrant Counter); or BIR Form No. 1906 (2 originals) and 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.	Philippine Business Hub
Additional documents, if transacting through a Representative:	
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 specimen signature (wet)]	1. Taxpayer-applicant being represented 2. Taxpayer-applicant's Authorized Representative
Additional Documents, if applicable to the following cases:	
1. DTI Certificate (if with business name); (1 photocopy)	**Agency- Division**: DTI
2. Work Visa (9g) for Foreign Nationals; (1 photocopy)	**Agency- Division**: Bureau of Immigration (BI)
3. Service Contract showing the amount of income payment, for Job Order or Service Contract Agreement with NGAs, LGUs, GOCCs, GFIs; (1 photocopy)	**Agency- Division**: NGAs, LGUs, GOCCs, GFIs
4. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)	**Agency- Division**: LTFRB / Parties involved
5. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)	**Agency- Division**: DTI
6. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc; (1 photocopy)	**Agency- Division**: BOI, PEZA, BCDA, SBMA, TIEZA

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number at the entrance and wait for your turn. Once called, proceed to the New Business Registrant Counter (NBRC), and submit the complete documentary requirements. *Location: Entrance/NBRC/If with eAppointment, at the Concierge or PACD Counter*	1.1 Call queuing number of applicant and receive the application. If with eAppointment, Verify the eAppointment schedule in the booking calendar, check complete documentary requirements and indorse/ forward application to the NBRC.	None	2 Hours	• *New Business Registrant Officer (NBRO) RDO-CSS* • *Concierge Officer RDO Concierge /PACD Counter*

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Walk-in clients with confirmed eAppointment will be served at their scheduled time. ***If with eAppointment** Present the confirmation email of eAppointment on scheduled time to the Concierge Officer and submit the complete documentary requirements to the NBRC or Concierge Officer. *Location: New Business Registrant Counter*	1.2 Verify taxpayer's existence in the eREGTINQuery/ ITS/IRIS.		10 Minutes	*NBRO* RDO-CSS
	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR.		15 Minutes	*NBRO* RDO-CSS
	1.4 Interview TP to determine the applicable tax types, PSIC, ATC and compute penalty for late registration, if any.		1 Hour	*NBRO/Officer-of-the Day* RDO-CSS
	1.5 Assign a Document Locator Number (DLN).		5 Minutes	*NBRO* RDO-CSS
	1.6 Encode Encode and generate TIN. Indicate the TIN on the BIR Form No. 1901. (NOTE: Update records of TP if the registrants have been issued or have existing TIN.)		1 Hour, 20 Minutes	*NBRO* RDO-CSS
2. Buy loose DST and/ or BIR Printed Invoice (BPI) through New Business Registrant Counter (NBRC) and/or pay other tax liabilities or penalties, if applicable. *Location: New Business Registrant Counter* **Note**: Pay at the NBRO in the NBRC. Do not pay at the Authorized Agent Bank.	2.1 Receive payment of loose DST and BPI and forward to Revenue Collection Officer (RCO).	₱30.00 - DST Procured printing cost of BPI**	5 Minutes	*NBRO* RDO-CSS
	2.2 Receive the payment from NBRO and issue loose DST.		1 Hour	*Revenue Collection Officer* RDO-CSS
	2.3 Generate Certificate of Registration (COR) and process ATP*** and forward it to CSS Chief for review and initial.		1 Hour	*NBRO/Registration Officer* RDO-CSS
	2.4 Review and initial/sign COR and ATP*.		1 Hour	*CSS Chief/ARDO* RDO-CSS
3. Receive BIR Form No. 1901, COR, Notice to Issue Invoice, BPI or ATP*** (if applicable), by signing on the log sheet indicating the date of receipt of the COR and ATP*** (if applicable). *Location: New Business Registrant Counter*	3.1 Release BIR Form No. 1901, COR, NIRI, BPI or ATP*** (if applicable).	None	5 Minutes	*NBRO* RDO-CSS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
General Remarks: * Clients with appointment are served at their scheduled date and confirmed appointment time. ** The **price of BPI** may vary per Revenue District Office (RDO) but should not exceed the procurement printing cost of the respective Revenue Region. ***Authority to Print is neither required nor shall be printed in the application of new business registrants if the taxpayer requested or opted to use the BIR Printed Receipt/Invoice during registration.				
TOTAL PROCESSING TIME:		**1 Day**		
TOTAL PROCESSING FEE:		**PHP 30.00 plus procured printing cost of BPI****		

8. Application for TIN and Registration of Individual New Business Registrants (Head Office Only), Including Facilities Together with the Application for Authority to Print (ATP) [Bulk Transactions consisting of six (6) applications and above] – Manual Processing (Walk-in)

Self-employed individual who may either be a single proprietor engaged in business or in practice of his/her profession shall register with the BIR on or before the commencement of business which shall be reckoned from the day when the first sale transaction occurred or within thirty (30) calendar days from the issuance of Mayor's Permit/Professional Tax Receipt by LGU or the Certificate of Business Name Registration (CBNR) issued by the Department of Trade and Industry (DTI). The Certificate of Registration (COR) shall be issued to individuals engaged in business or practice of profession upon compliance with the requirements for registration.

Taxpayer Classification	Where to Register
1. Single Proprietor	1. RDO having jurisdiction over the place where the Head Office is located.
2. Professional	2. RDO having jurisdiction over the place of residence. If there is a physical business address, RDO having jurisdiction over the place of business.
3. In the case of those who conduct business transactions in a nomadic or roving manner, such as peddlers, mobile store operators, privilege store owners, online sellers, vloggers, content creators with no physical business address, and the like.	3. RDO having jurisdiction over the place of residence

Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)
Category:	External Service
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Individuals engaged in the trade or business or those in the practice of Profession.
Operating Hours:	8:00 AM – 5:00 PM

<table>
<tr><th>CHECKLIST OF REQUIREMENTS</th><th>WHERE TO SECURE</th></tr>
<tr><td colspan="2">FOR STANDARD REQUIREMENTS</td></tr>
<tr><td>1. BIR Form No. 1901 (2 originals)</td><td>Agency- Division: BIR RDO – Client Support Section Area

Remarks:
Downloadable at BIR website (www.bir.gov.ph)</td></tr>
<tr><td>2. For Sole Proprietor/Professionals not regulated by the Professional Regulation Commission (PRC):

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 the 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. For online application, selfie photo holding the ID shall be uploaded.</td><td>Agency- Division: Issuing Agency

<table><tr><th>Example ID</th><th>Issuing Agency</th></tr><tr><td>1. PhilID/ePhilID</td><td>PSA</td></tr><tr><td>2. Driver's License</td><td>LTO</td></tr><tr><td>3. UMID</td><td>SSS, GSIS</td></tr><tr><td>4. Voter's ID</td><td>COMELEC</td></tr><tr><td>5. Passport</td><td>DFA</td></tr><tr><td>6. Digitized Postal ID</td><td>Post Office</td></tr><tr><td>7. PRC ID</td><td>PRC</td></tr><tr><td>8. OWWA ID</td><td>OWWA</td></tr></table></td></tr>
<tr><td>3. Buy BIR Printed Invoice (BPI) (Available for sale at the New Business Registrant Counter); or

Final clear sample of OWN Invoices (1 original).</td><td>Agency- Division: BIR - New Business Registrant Counter</td></tr>
</table>

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
(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.	Taxpayer-applicant **Remarks**: The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.
Additional documents, if transacting through a Representative:	
1. Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction; [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)]	1. Taxpayer-applicant being represented 2. Taxpayer-applicant's Authorized Representative
Additional Documents, if applicable to the following cases:	
1. DTI Certificate (if with business name); (1 photocopy)	**Agency- Division**: DTI
2. Work Visa (9g) for Foreign Nationals; (1 photocopy)	**Agency- Division**: Bureau of Immigration (BI)
3. Service Contract showing the amount of income payment, for Job Order or Service Contract Agreement with NGAs, LGUs, GOCCs, GFIs; (1 photocopy)	**Agency- Division**: NGAs, LGUs, GOCCs, GFIs
4. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)	**Agency- Division**: LTFRB / Parties involved
5. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)	**Agency- Division**: DTI
6. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc; (1 photocopy)	**Agency- Division**: BOI, PEZA, BCDA, SBMA, TIEZA

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Get a queuing number at the entrance and wait for your turn. Once called, proceed to the New Business Registrant Counter (NBRC), and submit the complete documentary requirements. *Location: Entrance/NBRC/If with eAppointment, at the Concierge or PACD Counter*	1.1 Call queuing number of applicant and receive the application.	None	2 Hours	*New Business Registrant Officer (NBRO)* RDO-CSS
	1.2 Verify taxpayer's existence in the eREGTINQuery/ ITS/IRIS.		30 Minutes	*NBRO* RDO-CSS
	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR.		45 Minutes	*NBRO* RDO-CSS
	1.4 Interview TP to determine the applicable tax types, PSIC, ATC and compute penalty for late registration, if any.		1 Hour	*NBRO/Officer-of-the Day* RDO-CSS
	1.5 Assign a Document Locator Number (DLN).		30 Minutes	*NBRO* RDO-CSS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.6 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1901. (NOTE: Update records of TP if the registrants have been issued or have existing TIN.)		2 Days,	*NBRO* RDO-CSS
2. Buy loose DST and/ or BIR Printed Invoice (BPI) through New Business Registrant Counter (NBRC) and/or pay other tax liabilities or penalties, if applicable. *Location: New Business Registrant Counter*	2.1 Receive payment of loose DST and BPI and forward to Revenue Collection Officer (RCO)	₱30.00 - DST Procured printing cost of BPI*	10 Minutes	*NBRO* RDO-CSS
Note: Pay at the NBRO in the NBRC. Do not pay at the Authorized Agent Bank.	2.2 Receive the payment from NBRO and issue loose DST.		1 Hour	*Revenue Collection Officer* RDO-CSS
	2.3 Generate Certificate of Registration (COR) and process ATP*** and forward it to CSS Chief for review and initial.		1 Hour	*NBRO/Registration Officer* RDO-CSS
	2.4 Review and initial/sign COR and ATP*.		1 Hour	*CSS Chief/ARDO* RDO-CSS
3. Receive BIR Form No. 1901, COR, Notice to Issue Invoice, BPI or ATP** (if applicable), by signing on the log sheet indicating the date of receipt of the COR and ATP** (if applicable). *Location: New Business Registrant Counter*	3.1 Release BIR Form No. 1901, COR, NIRI, BPI or ATP** (if applicable).	None	5 Minutes	*NBRO* RDO-CSS
General Remarks: * The **price of BPI** may vary per Revenue District Office (RDO) but should not exceed the procurement printing cost of the respective Revenue Region. **Authority to Print is neither required nor shall be printed in the application of new business registrants if the taxpayer requested or opted to use the BIR Printed Receipt/Invoice during registration.				
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**PHP 30.00 plus procured printing cost of BPI***		

9. Application for TIN and Registration of Non-Individual New Business Registrants (Head Office Only), Including Facilities Together with the Application for Authority to Print (ATP) – Online thru ORUS

Corporations and their branches may register their business online with the BIR through Online Registration and Update System (ORUS) on or before the commencement of business.

Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Corporations, Partnerships, Cooperatives, and Associations (whether taxable or non-taxable)
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. SEC Certificate of Incorporation; (1 scanned copy) or Certificate of Recording (in case of partnership)/Digital Certificate; (1 scanned copy) or License to Do Business in the Philippines (in case of foreign corporation)/Digital Certificate; (1 scanned copy) or Cooperative Development Authority (CDA) Certificate of Registration; (1 scanned copy) or Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB); (1 scanned copy) or Certificate of Registration issued by Department of Labor and Employment (DOLE); (1 scanned copy)	**Agency- Division**: Securities and Exchange Commission (SEC) **Agency- Division**: SEC **Agency- Division**: SEC **Agency- Division**: CDA **Agency- Division**: HLURB **Agency- Division**: DOLE
2. Articles of Incorporation/Digital Articles of Incorporation; (1 scanned copy) or Articles of Partnerships/Digital; (1 scanned copy) or Articles of Cooperation; (1 scanned copy) or Articles of Association; (1 scanned copy) or Constitution and by-laws of the applicant union; [for Labor Organization, Assoc. or Group of Union or Workers] (1 scanned copy)	Taxpayer- applicant
3. Final clear sample of OWN Invoices (1 scanned copy). (Sample layout is also available at the New Business Registrant Counter); or Buy BIR Printed Invoice (BPI) (Available for sale 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.	Taxpayer-applicant **Agency- Division**: BIR - New Business Registrant Counter **Remarks**: The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.
Additional documents, if transacting through a Representative:	
1. Board Resolution/Written Resolution (in case of OPC) or Secretary's Certificate, indicating the purpose and the name of the authorized representative; (1 scanned copy)	1. Incorporators, Board of Directors

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
2. Any government-issued ID of one of the signatory and authorized representative. (1 scanned copy) Note: For online application, selfie photo of the authorized representative holding the ID shall be uploaded.	2. Taxpayer-applicant's Authorized Representative
Additional Documents, if applicable to the following cases:	
1. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 scanned copy)	**Agency- Division**: LTFRB, Parties involved
2. Franchise Agreement; (1 scanned copy)	Parties involved
3. Memorandum of Agreement (for JOINT VENTURE); (1 scanned copy)	Parties involved
4. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 scanned copy)	**Agency- Division**: DTI
5. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc; (1 scanned copy)	**Agency- Division**: BOI, PEZA, BCDA, SBMA, TIEZA

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit application by creating an ORUS account and accomplishing the online registration form and uploading the required documents. *Location: Online at https://orus.bir.gov.ph*	1. Evaluate the application and submitted documents	None	2 Days, 7 Hours, 45 Minutes	*Registration Officer* RDO-CSS
	1.1 Verify taxpayer's existence in the eREGTINQuery/ ITS/IRIS if with potential duplicates.		10 Minutes	*Registration Officer* RDO-CSS
2. Receive an email notification regarding application status. If approved, pay Loose Documentary Stamp Tax (DST) online to view the TIN online and download the COR and ATP, if applicable, in the ORUS profile page. *Location: Online at https://orus.bir.gov.ph*	2.1 Approve or Deny application for registration. If denied, indicate reasons for denial of application.	Php 30.00 - DST	5 Minutes	*Registration Officer* RDO-CSS
General Remarks: *The total processing time is based on a normal process, and any unforeseen delays due to system or technical issues beyond our control, such as slow system response, offline status, or errors in the application, are not accounted for.*				
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**PHP 30.00**		

10. Application for TIN and Registration of Non-Individual New Business Registrants (Head Office Only), Including Facilities Together with the Application for Authority to Print (ATP) – Manual Processing (Walk-in)

Corporations and their branches, if any, shall register with the BIR on or before the commencement of business which shall be reckoned from the day when the first sale transaction occurred or within thirty (30) calendar days from the issuance of Mayor's Permit/Professional Tax Receipt by LGU, or Securities and Exchange Commission's Certificate of Registration, or the date of its first sales transaction prior to its registration. The Certificate of Registration (COR) shall be issued to juridical persons (whether taxable or exempt) upon compliance with the requirements for registration.

Taxpayer Classification	Where to Register
1. Corporations/Partnerships/ Cooperatives/Home Owner's Associations/Labor Organizations, etc./Others	1. RDO having jurisdiction over the place where the Head Office is located.
2. Nonresident Foreign Corporation	2. Online thru Online Registration and Update System or RDO No. 39 – South Quezon City
3. Government Agencies and Instrumentalities (GAIs), GOCCs, LGUs	3. RDO having jurisdiction over the place where the principal office is located.

Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Corporations, Partnerships, Cooperatives, and Associations (whether taxable or non-taxable), GAIs, GOCC's, and LGUs
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. BIR Form No. 1903; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. SEC Certificate of Incorporation/Digital Certificate of Incorporation; (1 scanned copy) or	**Agency- Division**: Securities and Exchange Commission (SEC)
Certificate of Recording (in case of partnership)/Digital Certificate; (1 scanned copy) or	**Agency- Division**: SEC
License to Do Business in the Philippines (in case of foreign corporation) / Digital Certificate; (1 scanned copy) or	**Agency- Division**: SEC
Cooperative Development Authority (CDA) Certificate of Registration; (1 scanned copy) or	**Agency- Division**: CDA
Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB); (1 scanned copy) or	**Agency- Division**: HLURB
Certificate of Registration issued by Department of Labor and Employment (DOLE); (1 scanned copy)	**Agency- Division**: DOLE
3. Articles of Incorporation/Digital Articles of Incorporation; (1 scanned copy) or Articles of Partnerships/Digital; (1 scanned copy) or Articles of Cooperation; (1 scanned copy) or Articles of Association; (1 scanned copy) or	Taxpayer- applicant

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Constitution and by-laws of the applicant union; [for Labor Organization, Assoc. or Group of Union or Workers] (1 scanned copy)	
4. 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.	**Agency- Division**: BIR - New Business Registrant Counter Taxpayer-applicant **Remarks:** The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.
For Applicants through Philippine Business Hub	
Corporations /Partnerships who secured its Taxpayer Identification Number (TIN) online through Philippine Business Hub (PBH) and opted to pay the loose DST manually at the RDO shall submit the following: 1. Printed copy of PBH Unified Form; (2 originals) *Note: For presentation only: SEC Certificate of Incorporation/SEC Digital Certificate with QR Code, for SEC Registration No. purposes.* 2. Accomplished Tax Type Questionnaire; (1 original) 3. Buy BIR Printed Invoice (Available for sale at the New Business Registrant Counter); or BIR Form No. 1906 (2 originals) and 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.	**Agency- Division**: Philippine Business Hub (https://business.gov.ph)
FOR NONRESIDENT FOREIGN CORPORATIONS	
1. BIR Form No. 1903; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. 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)	**Agency- Division**: Foreign government
3. If transacting through a Representative: 3.1 Apostilled Board Resolution/Secretary's Certificate (or equivalent) indicating the purpose and name of authorized representative; (1 certified true copy, original for presentation); 3.2 Any government-issued ID of one of the signatory and authorized representative. (1 photocopy)	 Taxpayer-applicant Taxpayer-applicant's Authorized Representative
For GAIs and LGUs	
1. BIR Form No. 1903; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
	Remarks: Downloadable at BIR website (www.bir.gov.ph)
2. Unit or Agency's Charter or Proof of Registration. (1 photocopy)	**Agency- Division**: Concerned GAI, LGU
For Foreign Embassies	
1. BIR Form No. 1903; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. Endorsement from Department of Foreign Affairs (DFA). (1 photocopy)	**Agency- Division**: DFA
For International Organizations	
1. BIR Form No. 1903; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. Consularized/Appostillized Host Agreement or any international agreement. (1 photocopy)	Taxpayer-applicant
Additional documents, if transacting through a Representative:	
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 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 one of the signatory and authorized representative. [1 photocopy, both with one original specimen signature (wet)]	1. Incorporators, Board of Directors 2. Taxpayer-applicant's Authorized Representative
Additional Documents, if applicable to the following cases:	
1. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)	**Agency- Division**: LTFRB, Parties involved
2. Franchise Agreement; (1 photocopy)	Parties involved
3. Memorandum of Agreement (for JOINT VENTURE); (1 photocopy)	Parties involved
4. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)	**Agency- Division**: DTI
5. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc; (1 photocopy)	**Agency- Division**: BOI, PEZA, BCDA, SBMA, TIEZA

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number at the entrance and wait for your turn. Once called, proceed to the New Business Registrant Counter (NBRC), and submit the complete documentary requirements. *Location: Entrance/NBRC/If with eAppointment, at the Concierge or PACD Counter* **Note**: Walk-in clients with confirmed eAppointment will be served at their scheduled time.	1.1 Call queuing number of applicant and receive the application. If with eAppointment, Verify the eAppointment schedule in the booking calendar, check complete documentary requirements and indorse/ forward application to the NBRC.	None	2 Hours	*New Business Registrant Officer (NBRO)* RDO-CSS *Concierge Officer* RDO Concierge/PACD Counter
	1.2 Verify taxpayer's existence in the eREGTINQuery/ ITS/IRIS.		10 Minutes	*NBRO* RDO-CSS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
***If with eAppointment** Present the confirmation email of eAppointment on scheduled time to the Concierge Officer and submit the complete documentary requirements to the NBRC or Concierge Officer.	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR.		15 Minutes	*NBRO* RDO-CSS
	1.4 Interview TP to determine the applicable tax types, PSIC, ATC and compute penalty for late registration, if any.		1 Hour	*NBRO/Officer-of-the Day* RDO-CSS
	1.5 Assign a Document Locator Number (DLN).		5 Minutes	*NBRO* RDO-CSS
	1.6 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1903. (NOTE: Update records of TP if the registrants have been issued or have existing TIN.)		1 Hour, 20 Minutes	*NBRO* RDO-CSS
2. Buy loose DST and/ or BIR Printed Invoice (BPI) through New Business Registrant Counter (NBRC) and/or pay other tax liabilities or penalties, if applicable. *Location: New Business Registrant Counter* **Note**: Pay at the NBRO in the NBRC. Do not pay at the Authorized Agent Bank.	2.1 Receive payment of loose DST and BPI and forward to Revenue Collection Officer (RCO).	₱30.00 - DST Procured printing cost of BPI**	5 Minutes	*NBRO* RDO-CSS
	2.2 Receive the payment from NBRO and issue loose DST..		1 Hour	*Revenue Collection Officer* RDO-CSS
	2.3 Generate Certificate of Registration (COR) and process ATP*** and forward it to CSS Chief for review and initial.		1 Hour	*NBRO/Registration Officer* RDO-CSS
	2.4 Review and initial/sign COR and ATP*.		1 Hour	*CSS Chief/ARDO* RDO-CSS
3. Receive BIR Form No. 1903, COR, Notice to Issue Invoice, BPI or ATP*** (if applicable), by signing on the log sheet indicating the date of receipt of the COR and ATP*** (if applicable). *Location: New Business Registrant Counter*	3.1 Release BIR Form No. 1903, COR, NIRI, BPI or ATP*** (if applicable).	None	5 Minutes	*NBRO* RDO-CSS

General Remarks: * Clients with appointment are served at their scheduled date and confirmed appointment time ** The **price of BPI** may vary per Revenue District Office (RDO) but should not exceed the procurement printing cost of the respective Revenue Region. ***Authority to Print is neither required nor shall be printed in the application of new business registrants if the taxpayer requested or opted to use the BIR Printed Receipt/Invoice during registration.	
TOTAL PROCESSING TIME:	**1 Day**
TOTAL PROCESSING FEE:	**PHP 30.00 plus procured printing cost of BPI****

11. Application for TIN and Registration of Non-Individual New Business Registrants (Head Office Only), Including Facilities Together with the Application for Authority to Print (ATP) *[Bulk Transactions consisting of six (6) applications and above]* – Manual Processing (Walk-in)

Corporations and their branches, if any, shall register with the BIR on or before the commencement of business which shall be reckoned from the day when the first sale transaction occurred or within thirty (30) calendar days from the issuance of Mayor's Permit/Professional Tax Receipt by LGU, or Securities and Exchange Commission's Certificate of Registration, or the date of its first sales transaction prior to its registration. The Certificate of Registration (COR) shall be issued to juridical persons (whether taxable or exempt) upon compliance with the requirements for registration.

Taxpayer Classification	Where to Register
1. Corporations/Partnerships/ Cooperatives/Home Owner's Associations/Labor Organizations, etc./Others	1. RDO having jurisdiction over the place where the Head Office is located.
2. Nonresident Foreign Corporation	2. Online thru Online Registration and Update System or RDO No. 39 – South Quezon City
3. Government Agencies and Instrumentalities (GAIs), GOCCs, LGUs	3. RDO having jurisdiction over the place where the principal office is located.

Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Corporations, Partnerships, Cooperatives, and Associations (whether taxable or non-taxable), GAIs, GOCC's, and LGUs
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. BIR Form No. 1903; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. SEC Certificate of Incorporation/Digital Certificate of Incorporation; (1 scanned copy) or	**Agency- Division**: Securities and Exchange Commission (SEC)
Certificate of Recording (in case of partnership)/Digital Certificate; (1 scanned copy) or	**Agency- Division**: SEC
License to Do Business in the Philippines (in case of foreign corporation)/Digital Certificate; (1 scanned copy) or	**Agency- Division**: SEC
Cooperative Development Authority (CDA) Certificate of Registration; (1 scanned copy) or	**Agency- Division**: CDA
Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB); (1 scanned copy) or	**Agency- Division**: HLURB
Certificate of Registration issued by Department of Labor and Employment (DOLE); (1 scanned copy)	**Agency- Division**: DOLE

3. Articles of Incorporation/Digital Articles of Incorporation; (1 scanned copy) or Articles of Partnerships/Digital; (1 scanned copy) or Articles of Cooperation; (1 scanned copy) or Articles of Association; (1 photocopy) or Constitution and by-laws of the applicant union; [for Labor Organization, Assoc. or Group of Union or Workers] (1 photocopy)	Taxpayer- applicant
4. 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.	**Agency- Division**: BIR - New Business Registrant Counter Taxpayer-applicant **Remarks:** The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.
For Applicants through Philippine Business Hub	
Corporations/Partnerships who secured its Taxpayer Identification Number (TIN) online through Philippine Business Hub (PBH) and opted to pay the loose DST manually at the RDO shall submit the following: 1. Printed copy of PBH Unified Form; (2 originals) Note: For presentation only: SEC Certificate of Incorporation/SEC Digital Certificate with QR Code, for SEC Registration No. purposes. 2. Accomplished Tax Type Questionnaire; (1 original) 3. Buy BIR Printed Invoice (Available for sale at the New Business Registrant Counter); **or** BIR Form No. 1906 (2 originals) and 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.	**Agency- Division**: Philippine Business Hub (https://business.gov.ph)
FOR NONRESIDENT FOREIGN CORPORATIONS	
1. BIR Form No. 1903; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. 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)	**Agency- Division**: Foreign government

3. If transacting through a Representative: 3.1 Apostilled Board Resolution/Secretary's Certificate (or equivalent) indicating the purpose and name of authorized representative; (1 certified true copy, original for presentation); 3.2 Any government-issued ID of one of the signatory and authorized representative. (1 photocopy)	Taxpayer-applicant Taxpayer-applicant's Authorized Representative
For GAIs and LGUs	
1. BIR Form No. 1903; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. Unit or Agency's Charter or Proof of Registration. (1 photocopy)	**Agency- Division**: Concerned GAI, LGU
For Foreign Embassies	
1. BIR Form No. 1903; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. Endorsement from Department of Foreign Affairs (DFA). (1 photocopy)	**Agency- Division**: DFA
For International Organizations	
1. BIR Form No. 1903; (2 originals)	**Agency- Division**: BIR RDO – Client Support Section Area **Remarks:** Downloadable at BIR website (www.bir.gov.ph)
2. Consularized/Appostillized Host Agreement or any international agreement. (1 photocopy)	Taxpayer-applicant
Additional documents, if transacting through a Representative:	
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 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 one of the signatory and authorized representative. [1 photocopy, both with one original specimen signature (wet)]	1. Incorporators, Board of Directors 2. Taxpayer-applicant's Authorized Representative
Additional Documents, if applicable to the following cases:	
1. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)	**Agency- Division**: LTFRB, Parties involved
2. Franchise Agreement; (1 photocopy)	Parties involved
3. Memorandum of Agreement (for JOINT VENTURE); (1 photocopy)	Parties involved
4. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)	**Agency- Division**: DTI
5. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc; (1 photocopy)	**Agency- Division**: BOI, PEZA, BCDA, SBMA, TIEZA

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number at the entrance and wait for your turn. Once called, proceed to the New Business Registrant Counter (NBRC), and submit the complete documentary requirements. *Location: Entrance/NBRC/If with eAppointment, at the Concierge or PACD Counter*	1.1 Call queuing number of applicant and receive the application.	None	2 Hours	*New Business Registrant Officer (NBRO)* RDO-CSS
	1.2 Verify taxpayer's existence in the eREGTINQuery/ ITS/IRIS.		30 Minutes	*NBRO* RDO-CSS
	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR.		45 Minutes	*NBRO* RDO-CSS
	1.4 Interview TP to determine the applicable tax types, PSIC, ATC and compute penalty for late registration, if any.		1 Hour	*NBRO/Officer-of-the Day* RDO-CSS
	1.5 Assign a Document Locator Number (DLN).		30 Minutes	*NBRO* RDO-CSS
	1.6 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1903. (NOTE: Update records of TP if the registrants have been issued or have existing TIN.)		2 Days	*NBRO* RDO-CSS
2. Buy Loose DST and/ or BIR Printed Invoice (BPI) through New Business Registrant Counter (NBRC) and/or pay other tax liabilities or penalties, if applicable. **Note**: Pay at the NBRO in the NBRC. Do not pay at the Authorized Agent Bank. *Location: New Business Registrant Counter*	2.1 Receive payment of loose DST and BPI and forward to Revenue Collection Officer (RCO).	₱30.00 - DST Procured printing cost of BPI*	10 Minutes	*NBRO* RDO-CSS
	2.2 Receive the payment from NBRO and issue loose DST.		1 Hour	*Revenue Collection Officer* RDO-CSS
	2.3 Generate Certificate of Registration (COR) and process ATP*** and forward it to CSS Chief for review and initial.		1 Hour	*NBRO/Registration Officer* RDO-CSS
	2.4 Review and initial/sign COR and ATP*.		1 Hour	*CSS Chief/ARDO* RDO-CSS
3. Receive BIR Form No. 1903, COR, Notice to Issue Invoice, BPI or ATP** (if applicable) by signing on the log sheet indicating the date of receipt of the COR and ATP** (if applicable). *Location: New Business Registrant Counter*	3.1 Release BIR Form No. 1903, COR, NIRI, BPI or ATP** (if applicable).	None	5 Minutes	*NBRO* RDO-CSS

General Remarks:

* The **price of BPI** may vary per Revenue District Office (RDO) but should not exceed the procurement printing cost of the respective Revenue Region.

**Authority to Print is neither required nor shall be printed in the application of new business registrants if the taxpayer requested or opted to use the BIR Printed Receipt/Invoice during registration.

TOTAL PROCESSING TIME:	**3 Days**
TOTAL PROCESSING FEE:	**PHP 30.00 plus procured printing cost of BPI***

12. Online Application for Registration of Nonresident Foreign Corporation (in General)

Nonresident Foreign Corporations not engaged in trade or business shall apply for its Taxpayer Identification Number online thru Online Registration and Update System or at RDO No. 39 – South Quezon City if the system is unavailable.

Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)
Category:	External Service
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Corporations, Partnerships, Cooperatives, and Associations (whether taxable or non-taxable), GAIs, GOCC's, and LGUs
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
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 scanned copy)	**Agency- Division**: Foreign government
Additional documents, if transacting through a Representative:	
1. Apostille Board Resolution or Secretary's Certificate (or equivalent) indicating the purpose and name of authorized representative; (1 scanned original)	1. Incorporators, Board of Directors
2. Any government-issued ID of one of the signatory and authorized representative; (1 scanned copy) Note: Selfie photo of the authorized representative holding the ID shall be uploaded.	2. Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit application by creating an ORUS account and accomplishing the online registration form and uploading the required documents. *Location: Online at* *https://orus.bir.gov.ph*	1.1 Evaluate the application and submitted documents.	None	2 Days, 7 Hours, 45 Minutes	*Registration Officer* RDO-CSS
	1.2 Verify taxpayer's existence in the eREGTINQuery/ ITS/IRIS if with potential duplicates.		10 Minutes	*Registration Officer* RDO-CSS
2. Receive an email notification regarding application status. If approved, view the TIN online in the ORUS profile page. *Location: Online at* *https://orus.bir.gov.ph*	2. Approve or Deny application for registration. If denied, indicate reasons for denial of application.	None	5 Minutes	*Registration Officer* RDO-CSS
General Remarks: *The total processing time is based on a normal process, and any unforeseen delays due to system or technical issues beyond our control, such as slow system response, offline status, or errors in the application, are not accounted for.*				
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**None**		

13. Processing of Application for Registration of Branches (Individual/Non-Individual)

Branch means a separate or distinct establishment or place of business where sales transactions are conducted independently from the Head Office. The Certificate of Registration (COR) shall be issued to juridical persons (whether taxable or exempt) upon compliance with the requirements for registration.

Taxpayer Group	Where to Register
1. Regular (non-large) Taxpayers	1.1 RDO having jurisdiction over the place where the Branch is located. 1.2 RDO having jurisdiction over the place of business/Head Office, in case of Branch with no fixed business location or Branch of Domestic Corporation located abroad.
2. Large Taxpayers	2. Large Taxpayer Division where the Head Office is registered.

Office or Division:	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business.
Who may avail:	1. Individuals engaged in the trade or business or those in the practice of Profession, Estates and Trusts with proprietary activities; and 2. Corporations, Partnerships, Cooperatives, and Associations (whether taxable or non-taxable), GAIs, GOCC's, and LGUs
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. BIR Form No. 1901 for individual/1903 for non-individual; (2 originals)	1.1 RDO – Client Support Section Area 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. 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.Taxpayer-applicant
3. Buy BIR Printed Invoice (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.	3.1 New Business Registrant Counter 3.2 Taxpayer-applicant The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.

Additional Documents, if applicable to the following cases:	
1. If transacting through a Representative:	
For Individuals: 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)]	1.1 Taxpayer-applicant being represented 1.2 Taxpayer-applicant's Authorized Representative
For Corporations/Non-individuals: 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 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 one of the signatory and authorized representative. [1 photocopy, both with one original specimen signature (wet)]	1.1 Incorporators, Board of Directors 1.2 Taxpayer-applicant's Authorized Representative
2. DTI Certificate or SEC Registration Certificate (if with business name); (1 photocopy)	2. DTI, SEC
3. Articles of Incorporation/Partnership (if line of business is different from the Head Office); (1 photocopy)	3. Taxpayer
4. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)	4. E.g. LTFRB, Parties involved
5. Franchise Agreement; (1 photocopy)	5. Parties involved
6. Memorandum of Agreement (for JOINT VENTURE); (1 photocopy)	6. Parties involved
7. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)	7. DTI
8. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc; (1 photocopy) (for Branch only)	8. BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements to the New Business Registrant Counter (NBRC)/Registration Counter. Note: Secure one queuing number per application. *Location: Registration Officer Counter*	1.1 Call queuing number and receive the application.	None	2 Hours	*New Business Registrant Officer (NBRO)* RDO-CSS/ *Registration Officer (RO)* LTD
None	1.2 Verify taxpayer's existence in the eREG TIN QUERY/ITS/IRIS.	None	5 Minutes	*NBRO/OD/RO* RDO-CSS/LTD
None	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and	None	40 minutes	*NBRO/OD/RO* RDO-CSS/LTD

	inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR.			
None	1.4 Interview TP to determine the applicable tax types, PSIC, ATC and compute penalty for late registration, if any.	None	1 Hour	*NBRO/RO* RDO-CSS/LTD
None	1.5 Assign a Document Locator Number (DLN).	None	5 Minutes	*NBRO/RO* RDO-CSS/LTD
None	1.6 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1901/1903 for payment of other tax liabilities or penalties, if applicable. NOTE: Update records of TP if the registrants have been issued or have existing TIN.	None	1 Hour	*NBRO/ RO* RDO-CSS/LTD
2. Pay Loose DST through New Business Registrant Counter (NBRC), including BIR Printed Invoice (BPI), if applicable. Note: Pay at the NBRO in the NBRC. Do not pay at the Authorized Agent Bank except for Large Taxpayers, where payment is made online using eFPS. *Location: Registration Officer Counter*	2.1 Receive payment of DST, including BPI and forward to Revenue Collection Officer (RCO).	₱30.00 - DST Procured printing cost of BPI	5 Minutes	*NBRO* RDO-CSS/LTD
None	2.2 Receive the payment from NBRO and encode the pertinent payment information using the MRCOS	None	1 Hour	*RCO* RDO-CSS/LTD
None	2.3 Generate Certificate of Registration (COR) and process ATP* and forward it to CSS Chief for review and initial.	None	1 Hour	*Registration Officer* RDO-CSS/LTD
None	2.4 Review and initial/sign COR and ATP*.	None	1 Hour	*CSS Chief/ARDO* RDO-CSS *or Section Chief-Registration/ Asst. Chief/ Chief/HREA* LTD
3. Receive BIR Form No. 1901/1903, COR, Notice to Issue Receipt/ Invoice (NIRI), BPI or ATP* (if applicable), together with the eReceipt as proof of payment by signing on the log sheet indicating the date of receipt of the COR and ATP* (if applicable), at the same NBRC/ Registration Counter. *Location: Registration Officer Counter*	3.1 Release BIR Form No. 1901/1903, COR, NIRI, BPI or ATP* (if applicable), together with the eReceipt as proof of payment.	None	5 Minutes	*NBRO/RO* RDO-CSS/LTD

General Remarks *Authority to Print is neither required nor shall be printed in the application of new business registrants if the taxpayer requested or opted to use the BIR Printed Invoice during registration. ATP application is at the RDO where the Head Office is registered. ** The **price of BPI** may vary per Revenue District Office (RDO) but should not exceed the procurement printing cost of the respective Revenue Region.	
TOTAL PROCESSING TIME:	**1 Day**
TOTAL PROCESSING FEE:	**PHP 30.00 plus procured printing cost of BPI**

14. Processing of Application for Registration of Branches (Individual/Non-Individual) *[Bulk Transactions consisting of six (6) applications and above]*

Branch means a separate or distinct establishment or place of business where sales transactions are conducted independently from the Head Office. The Certificate of Registration (COR) shall be issued to juridical persons (whether taxable or exempt) upon compliance with the requirements for registration.

Taxpayer Group	Where to Register
1. Regular (non-large) Taxpayers	1.1 RDO having jurisdiction over the place where the Branch is located. 1.2 RDO having jurisdiction over the place of business/Head Office, in case of Branch with no fixed business location or Branch of Domestic Corporation located abroad.
2. Large Taxpayers	2. Large Taxpayer Division where the Head Office is registered.

Office or Division:	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business.
Who may avail:	1. Individuals engaged in the trade or business or those in the practice of Profession, Estates and Trusts with proprietary activities; and 2. Corporations, Partnerships, Cooperatives, and Associations (whether taxable or non-taxable), GAIs, GOCC's, and LGUs.
Operating Hours	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. BIR Form No. 1901 for individual/1903 for non-individual; (2 originals)	1.1 RDO – Client Support Section Area 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. 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.Taxpayer-applicant
3. Buy BIR Printed Invoice (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.	2.1 New Business Registrant Counter 2.2 Taxpayer-applicant 2.3 The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.

Additional Documents, if applicable to the following cases:	
1. If transacting through a Representative: **For Individuals:** 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)] **For Corporations/Non-individuals:** 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 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 one of the signatory and authorized representative. (1 photocopy, both with one specimen signature)	1.1 Taxpayer-applicant being represented 1.2 Taxpayer-applicant's Authorized Representative 1.1 Incorporators, Board of Directors 1.2 Taxpayer-applicant's Authorized Representative
2. DTI Certificate or SEC Registration Certificate (if with business name); (1 photocopy)	2. DTI, SEC
3. Articles of Incorporation/Partnership (if line of business is different from the Head Office); (1 photocopy)	3. Taxpayer
4. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)	4. E.g. LTFRB, Parties involved
5. Franchise Agreement; (1 photocopy)	5. Parties involved
6. Memorandum of Agreement (for JOINT VENTURE); (1 photocopy)	6. Parties involved
7. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)	7. DTI
8. Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc; (1 photocopy)	8. BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements to the New Business Registrant Counter (NBRC)/Registration Counter. Note: Secure one queuing number per application. *Location: Registration Officer Counter*	1.1 Call queuing number and receive the application	None	2 Hours	*New Business Registrant Officer (NBRO)* RDO-CSS/ *Registration Officer (RO)* LTD
None	1.2 Verify taxpayer's existence in the eREG TIN QUERY/ITS/IRIS.	None	30 Minutes	*NBRO/RO* RDO-CSS/LTD
None	1.3 Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking	None	35 Minutes	*NBRO/RO* RDO-CSS/LTD

	requirements by requiring the taxpayer to sign the CDR.			
None	1.4 Interview TP to determine the applicable tax types, PSIC, ATC and compute penalty for late registration, if any.	None	1 hour	*NBRO/RO* RDO-CSS/LTD
None	1.4 Assign a Document Locator Number (DLN).	None	30 Minutes	*NBRO/RO* RDO-CSS/LTD
2. Pay Loose DST through New Business Registrant Counter (NBRC), including BIR Printed Invoice (BPI), if applicable. Note: Pay at the NBRO in the NBRC. Do not pay at the Authorized Agent Bank except for Large Taxpayers, where payment is made online using eFPS. *Location: Registration Officer Counter*	2.1 Receive payment of DST, including BPI, if applicable and forward to Revenue Collection Officer (RCO).	₱30.00 - DST Procured printing cost BPI Note: Price of BPI varies per RDO, but should not be more than the procured printing cost of the Revenue Region.	20 Minutes	*NBRO* RDO-CSS/LTD
	2.2 Encode and generate TIN. Indicate the TIN on the BIR Form No. 1901/1903 for payment of other tax liabilities or penalties, if applicable. NOTE: Update records of TP if the registrants have been issued or have existing TIN	None	2 Days	*NBRO/ RO* RDO-CSS/LTD
	2.3 Receive the payment from NBRO and encode the pertinent payment information using the MRCOS.	None	1 Hour	RCO RDO-CSS/LTD
	2.4 Generate Certificate of Registration (COR) and process ATP* and forward it to CSS Chief for review and initial.	None	1 Hour	Registration Officer RDO-CSS/LTD
	2.5 Review and initial/sign COR and ATP*.	None	1 Hour	CSS Chief/ARDO RDO-CSS or Section Chief-Registration/ Asst. Chief/ Chief/HREA LTD

3. Receive BIR Form No. 1901/1903, COR, Notice to Issue Receipt/ Invoice (NIRI), BPI or ATP* (if applicable), together with the eReceipt as proof of payment of other tax liabilities or penalties (if applicable) by signing on the log sheet indicating the date of receipt of the COR and ATP* (if applicable), at the same New Business Registrant Counter/Registration Counter. *Location: Registration Officer Counter*	3. Release BIR Form No. 1901/1903, COR, NIRI, BPI or ATP* (if applicable), together with the eReceipt as proof of payment of other tax liabilities or penalties, if applicable.	None	5 Minutes	NBRO/RO RDO-CSS/LTD
General Remarks: * Authority to Print is neither required nor shall be printed in the application of new business registrants if the taxpayer requested or opted to use the BIR Printed Invoice during registration. ATP application is at the RDO where the Head Office is registered. ** The **price of BPI** may vary per Revenue District Office (RDO) but should not exceed the procurement printing cost of the respective Revenue Region.				
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**PHP 30.00 plus procured printing cost of BPI**		

15. Processing of Application of Authority to Print (ATP) Invoices

All persons, whether private or government, who are engaged in business shall secure from the BIR an Authority to Print principal and supplementary invoices. They shall, at the point of each sale and transfer of merchandise or for services rendered valued at P100.00 or more, issue a duly registered receipts or sales or commercial invoices.

Office or Division:	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business.
Who may avail:	All persons who are engaged in business.
Where to Avail:	RDO where the Head Office is registered
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
A. FOR NEW AND SUBSEQUENT APPLICATION OF ATP –MANUAL BOUND INVOICES	
1. BIR Form No. 1906; (2 originals) **Note:** Taxpayer-applicant should choose an Accredited Printer of Invoices	1.1 RDO – Client Support Section Area or Large Taxpayer Division (LTD) 1.2 Downloadable at BIR website (www.bir.gov.ph) The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.
2. Final clear sample of OWN Invoices/Supplementary Invoices; (1 original)	2. New Business Registrant Counter/Taxpayer-applicant
3. For subsequent application: Last issued ATP (1 photocopy) or Printer Certificate of Delivery (PCD) (1 photocopy); or Any booklet from the last issued ATP. (Booklet need to be presented)	3. Taxpayer-Applicant
B. FOR NEW AND SUBSEQUENT APPLICATION OF ATP –MANUAL LOOSE LEAF INVOICES	
1. BIR Form No. 1906; (2 originals) Note: Taxpayer-applicant should choose an Accredited Printer of Invoices	1.1 RDO – Client Support Section Area or LTD 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Permit to Use Loose Leaf Invoices; (1 photocopy)	2. BIR Client Support Section
3. Final clear sample of OWN Invoices/Supplementary Invoices; (1 original)	3. New Business Registrant Counter/Taxpayer-applicant
4. Last issued ATP for subsequent application. (1 photocopy)	4. Taxpayer

Additional Documents, if applicable to the following cases:				
1. If transacting through a Representative: **For Individual:** 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)] **For Corporation/Non-individual** 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 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 one of the signatory and authorized representative. [1 photocopy, both with one original specimen signature (wet)]		1.1 Taxpayer-applicant being represented 1.2 Taxpayer-applicant's Authorized Representative 1.1 Incorporators, Board of Directors 1.2 Taxpayer-applicant's Authorized Representative		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1 Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements in the Registration Counter. Note: Secure one queuing number per application. *Location: Registration Officer Counter*	1.1. Call queuing number and receive the application.	None	2 Hours	Registration Officer RDO-CSS/LTD
	1.2. Verify taxpayer's existence in the eREG TIN QUERY/ITS/IRIS	None	15 minutes	Registration Officer RDO-CSS/LTD
	1.3. Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR.	None	1 Hour, 30 minutes	Registration Officer RDO-CSS/LTD
	1.4. Assign a Document Locator Number (DLN).	None	10 minutes	Registration Officer RDO-CSS/LTD
	1.5. Encode and generate ATP correspondence NOTE: Update records of TP if needed.	None	2 Hours	Registration Officer RDO-CSS/LTD
	1.6. Review and initial/sign ATP.	None	2 Hours	CSS Chief/ARDO RDO-CSS or Section Chief-Registration/Asst. Chief/Chief LTD
2. Receive approved ATP and copy of BIR Form No. 1906 in the Registration Counter by signing on the log sheet indicating the date of receipt of ATP. *Location: Registration Officer Counter*	2.1. Release approved ATP and BIR Form No. 1906.	None	5 Minutes	Registration Officer (Releasing) RDO-CSS/LTD
TOTAL PROCESSING TIME:		**1 Day**		

TOTAL PROCESSING FEE:	None

16. Processing of Application of Authority to Print (ATP) Invoices *[Bulk Transactions consisting of six (6) applications and above]*

All persons, whether private or government, who are engaged in business shall secure from the BIR an Authority to Print principal and supplementary invoices. They shall, at the point of each sale and transfer of merchandise or for services rendered valued at P100.00 or more, issue a duly registered receipts or sales or commercial invoices.

Office or Division	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.
Classification	Simple
Type of Transaction	G2C – Government to Citizen; G2B – Government to Business.
Who may avail	All persons who are engaged in business.
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
A. FOR NEW AND SUBSEQUENT APPLICATION OF ATP –MANUAL BOUND INVOICES	
1. BIR Form No. 1906; (2 originals) **Note:** Taxpayer-applicant should choose an Accredited Printer of Invoices	1.1 RDO – Client Support Section Area or Large Taxpayer Division (LTD) 1.2 Downloadable at BIR website (www.bir.gov.ph) The List of Accredited Printers is posted on BIR website and RDO – Client Support Section Area.
2. Final clear sample of OWN Invoices/Supplementary Invoices; (1 original) or	2. New Business Registrant Counter/Taxpayer-applicant
3. For subsequent application: Last issued ATP (1 photocopy) or Printer Certificate of Delivery (PCD) (1 photocopy); or Any booklet from the last issued ATP. (Booklet need to be presented)	3. Taxpayer-Applicant
B. FOR NEW AND SUBSEQUENT APPLICATION OF ATP –MANUAL LOOSE LEAF INVOICES	
1. BIR Form No. 1906; (2 originals) Note: Taxpayer-applicant should choose an Accredited Printer of Invoices	1.1 RDO – Client Support Section Area or LTD 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Permit to Use Loose Leaf Invoices; (1 photocopy)	2. BIR Client Support Section
3. Final clear sample of OWN Invoices/Supplementary Invoices; (1 original)	3. New Business Registrant Counter/Taxpayer-applicant
4. Last issued ATP for subsequent application. (1photocopy)	4. Taxpayer

Additional Documents, if applicable to the following cases:	
1. If transacting through a Representative: **For Individual:** 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)]	1.1 Taxpayer-applicant being represented
1.2 Any government-issued ID of the taxpayer and authorized representative. [1 photocopy, both with one original specimen signature (wet)]	1.2 Taxpayer-applicant's Authorized Representative
For Corporation/Non-individual 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 time submission, if authorized to more than one transaction, submit certified true copy (together with the original copy for presentation and validation only)]	1.1 Incorporators, Board of Directors
1.2 Any government-issued ID of one of the signatory and authorized representative. [1 photocopy, both with one original specimen signature (wet)]	1.2 Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements in the Registration Counter. Note: Secure one queuing number per application *Location: Registration Officer Counter*	1.1. Call queuing number and receive the application.	None	2 hours	Registration Officer RDO-CSS/LTD
	1.2. Verify taxpayer's existence in the eREG TIN QUERY/ITS/IRIS	None	35 minutes	Registration Officer RDO-CSS/LTD
	1.3. Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR.	None	1 Hour, 30 minutes	Registration Officer RDO-CSS/LTD
	1.4. Assign a Document Locator Number (DLN).	None	30 minutes	Registration Officer RDO-CSS/LTD
	1.5. Encode and generate ATP correspondence NOTE: Update records of TP if needed.	None	2 Days	Registration Officer RDO-CSS/LTD
	1.6. Review and initial/sign ATP.	None	3 Hours, 20 minutes	CSS Chief/ARDO RDO-CSS or Section Chief-Registration/Asst. Chief/Chief LTD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. Receive approved ATP and copy of BIR Form No. 1906 in the Registration Counter by signing on the log sheet indicating the date of receipt of ATP.	2. Release approved ATP and BIR Form No. 1906.	None	5 Minutes	Registration Officer (Releasing) RDO-CSS/LTD
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**None**		

17. Processing of Application for Registration of Books of Accounts

All corporations, companies, partnerships or persons required by law to pay internal revenue taxes shall keep and use relevant and appropriate set of bookkeeping records.

Office or Division:	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business.
Who may avail:	All persons who are engaged in business.
Where to Avail	RDO where the Head Office or Branch is registered
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
A. Manual Books of Accounts	
1.BIR Form No. 1905; (2 originals)	1.1 RDO – Client Support Section Area or Large Taxpayer Division (LTD) 1.2 Downloadable at BIR website (www.bir.gov.ph)
2.New sets of permanently bound books of accounts.	2. Bookstore
B. Manual Loose Leaf Books of Accounts	
1. BIR Form No. 1905; (2 originals)	1.1 RDO - Client Support Section Area or LTD 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Permit to Use Loose Leaf Books of Accounts; (1 photocopy)	2. RDO - Client Support Section or LTD
3. Permanently bound Loose Leaf Books of Accounts;	3. Taxpayer
4. Affidavit attesting the completeness, accuracy and correctness of entries in Books of Accounts and the number of Loose Leaf used for period covered. (1 original)	4. Taxpayer
C. Computerized Books of Accounts	
1. BIR Form No. 1905; (2 originals)	1.1 RDO – Client Support Section Area or LTD 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Acknowledgement Certificate or Permit to Use (PTU) Computerized Accounting System (CAS)/ Computerized Books of Accounts (CBA) and/or its Components, if applicable; (1 photocopy)	2.1 Regular Taxpayer – Client Support Service;\ 2.2 Large Taxpayer – Large Taxpayer Service
3. **Transmittal letter showing the detailed content of the USB Drive label, i.e. File Name, Type and Size.** - DVD/USB Drive or other electronic storage containing Electronic Books of Accounts in Standard Audit File (SAF) and properly labeled with name of the taxpayer and taxable year. (1 copy)	3. Taxpayer
4. Affidavit attesting the completeness, accuracy and appropriateness of the computerized accounting books/records, in accordance with the keeping of books of accounts and records for internal revenue tax purposes. (1 original)	4. Taxpayer
Additional Documents, if applicable to the following cases:	

1. If transacting through a Representative:	

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For Individual:	
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)]	1.1 Taxpayer-applicant being represented
1.2 Any government-issued ID of the taxpayer and authorized representative. [1 photocopy, both with one original specimen signature (wet)]	1.2 Taxpayer-applicant's Authorized Representative
For Corporations/Non-individuals:	
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 time submission, if authorized to more than one transaction, submit certified true copy (together with the original copy for presentation and validation only)]	1.1 Incorporators, Board of Directors
1.2 Any government-issued ID of one of the signatory and authorized representative. [1 photocopy, both with one original specimen signature (wet)]	1.2 Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Stamp registration details on books in the CSS Area as instructed and complete details on books presented for registration (except CBA). *Location: Registration Officer Counter*	1.1 Direct taxpayer to stamp required details on front page of each book for registration.	None	1 Hour	Registration Officer RDO-CSS/LTD
2 Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements. Note: Secure one queuing number per application *Location: Registration Officer Counter*	2.1. Call queuing number and receive the application.	None	2 Hours	Registration Officer RDO-CSS/LTD
	2.2. Verify taxpayer's existence in the eREG TIN QUERY/ITS/IRIS	None	15 minutes	Registration Officer RDO-CSS/LTD
	2.3. Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR	None	1 hour	Registration Officer RDO-CSS/LTD
	2.4. Assign a Document Locator Number (DLN).	None	10 minutes	Registration Officer RDO-CSS/LTD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	2.5. Encode details of books for registration as indicated in Update Form.	None	2 Hours	Registration Officer RDO-CSS/LTD
	2.6. Forward filled out books or properly labeled CD-R/DVD-R for signature of ARDO/RDO/ CSS Chief.	None	30 minutes	Registration Officer RDO-CSS/LTD
	2.7. Sign manual or loose-leaf books of accounts /stamp and sign CD-R/DVD-R.	None	1 Hour	CSS Chief/ARDO/RDO RDO-CSS or Asst. Chief/Chief LTD
3. Receive approved manual /loose leaf books of accounts and copy of BIR Form No. 1905 in the Registration Counter. *Location: Registration Officer Counter*	3.1 Release signed manual/loose-leaf books of accounts.	None	5 Minutes	Registration Officer (Releasing Officer) RDO-CSS
TOTAL PROCESSING TIME:		**1 Day**		
TOTAL PROCESSING FEE:		**None**		

18. Processing of Application for Registration of Books of Accounts *[Bulk Transactions consisting of six (6) applications and above]*

All corporations, companies, partnerships or persons required by law to pay internal revenue taxes shall keep and use relevant and appropriate set of bookkeeping records.

Office or Division:	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business.
Who may avail:	All persons who are engaged in business.
Where to Avail:	RDO where the Head Office or Branch is registered
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
A. Manual Books of Accounts	
1.BIR Form No. 1905; (2 originals)	1.1 RDO – Client Support Section Area or Large Taxpayer Division (LTD) 1.2 Downloadable at BIR website (www.bir.gov.ph)
2.New sets of permanently bound books of accounts.	2. Bookstore
B. Manual Loose Leaf Books of Accounts	
1. BIR Form No. 1905; (2 originals)	1.1 RDO - Client Support Section Area or LTD 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Permit to Use Loose Leaf Books of Accounts; (1 photocopy)	2. RDO - Client Support Section or LTD
3. Permanently bound Loose Leaf Books of Accounts;	3. Taxpayer
4. Affidavit attesting the completeness, accuracy and correctness of entries in Books of Accounts and the number of Loose Leaf used for period covered. (1 original)	4. Taxpayer
C. Computerized Books of Accounts	
1. BIR Form No. 1905; (2 originals)	1.1 RDO – Client Support Section Area or LTD 1.2 Downloadable at BIR website (www.bir.gov.ph)
2. Acknowledgement Certificate or Permit to Use (PTU) Computerized Accounting System (CAS)/ Computerized Books of Accounts (CBA) and/or its Components, if applicable; (1 photocopy)	2.1 Regular Taxpayer – Client Support Service; 2.2 Large Taxpayer – Large Taxpayer Service
3. **Transmittal letter showing the detailed content of the USB Drive label, i.e. File Name, Type and Size**. - DVD/USB Drive or other electronic storage containing Electronic Books of Accounts in Standard Audit File (SAF) and properly labeled with name of the taxpayer and taxable year. (1 copy)	3. Taxpayer
4. Affidavit attesting the completeness, accuracy and appropriateness of the computerized accounting books/records, in accordance with the keeping of books of accounts and records for internal revenue tax purposes. (1 original)	4. Taxpayer
Additional Documents, if applicable to the following cases:	

1. If transacting through a Representative: **For Individual:**	

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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)] **For Corporations/Non-individuals:** 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 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 one of the signatory and authorized representative. [1 photocopy, both with one original specimen signature (wet)]	1.1 Taxpayer-applicant being represented 1.2 Taxpayer-applicant's Authorized Representative 1.1 Incorporators, Board of Directors 1.2 Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Stamp registration details on books in the CSS Area as instructed and complete details on books presented for registration (except CBA). *Location: Registration Officer Counter*	1. Direct taxpayer to stamp required details on front page of each book for registration.	None	1 Hour	Registration Officer RDO-CSS/LTD
2 Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements. Note: Secure one queuing number per application *Location: Registration Officer Counter*	2.1. Call queuing number and receive the application.	None	2 hours	Registration Officer RDO-CSS/LTD
	2.2. Verify taxpayer's existence in the eREG TIN QUERY/ITS/IRIS	None	35 minutes	Registration Officer RDO-CSS/LTD
	2.3. Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR	None	1 Hour	Registration Officer RDO-CSS/LTD
	2.4. Assign a Document Locator Number (DLN).	None	30 minutes	Registration Officer RDO-CSS/LTD
	2.5. Encode details of books for registration as indicated in Update Form.	None	2 Days	Registration Officer RDO-CSS/LTD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	2.6. Forward filled out books or properly labeled CD-R/DVD-R for signature of ARDO/RDO/ CSS Chief.	None	30 minutes	Registration Officer RDO-CSS/LTD
	2.7. manual or loose-leaf books of accounts /stamp and sign CD-R/DVD-R.	None	2 Hours, 20 minutes	CSS Chief/ARDO/RDO RDO-CSS or Asst. Chief/Chief LTD
3. Receive approved manual /loose leaf books of accounts and copy of BIR Form No. 1905 in the Registration Counter. *Location: Registration Officer Counter*	3.1 Release signed manual/loose-leaf books of accounts.	None	5 minutes	Registration Officer (Releasing Officer) RDO-CSS
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**None**		

19. Processing of Request for Certification of Certificate of Registration (COR)/Authority to Print (ATP)/TIN Card

Any request for certification that may be requested by a taxpayer from the BIR district office where he is registered on matters relating to its registration shall be charged with a fee in an amount not exceeding one hundred pesos (P100.00), in addition to the documentary stamp tax imposed under Section 188 of the National Internal Revenue Code, as amended.

Office or Division	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.
Classification	Simple
Type of Transaction	G2C – Government to Citizen; G2B – Government to Business
Who may Avail	All taxpayers requesting for Certification.
Where to Avail:	RDO where the taxpayer is registered
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. Letter Request bearing the letter head of the company; (1 original)	1. Taxpayer
Additional Documents, if applicable to the following cases:	
2. If transacting through a Representative: For Individual: 2.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction; [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)] 2.2 Any government-issued ID of the taxpayer and authorized representative. (1 photocopy, both with one specimen signature) For Corporations/Non-individuals: 2.1 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 time submission, if authorized to more than one transaction, submit certified true copy (together with the original copy for presentation and validation only)] 2.2 Any government-issued ID of one of the signatory and authorized representative. (1 photocopy, both with one specimen signature)	1.1 Taxpayer-applicant being represented 1.2 Taxpayer-applicant's Authorized Representative 2.1 Incorporators, Board of Directors 2.2 Taxpayer-applicant's Authorized Representative
3. Original document (for presentation) for certification, if applicable.	3. Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements in the Registration Counter. Note: Secure one queuing number per application *Location: Registration Officer Counter*	1.1 Call queuing number and receive the application.	None	2 Hours	Registration Officer RDO-CSS/LTD
	1.2 Verify existence in the eREG TIN QUERY/ITS/IRIS	None	12 minutes	Registration Officer RDO-CSS/LTD
2. Pay Certification Fee and loose Documentary Stamp Tax at the Collection Section and present the proof of payment to the Client Support Section (CSS).	2.1 Receive payment and issue Official Receipt/Revenue Official Receipt.	₱100.00 – Certification Fee; ₱30.00 – DST	1 Hour	Revenue Collection Officer (RCO) RDO-CSS/LTD
	2.2 Prepare the Certification of documents as requested.	None	1 Hour	Registration Officer RDO-CSS/LTD
	2.3 Sign Certification documents	None	2 Hours	ARDO/RDO RDO-CSS or Asst. Chief/Chief LTD
3. Receive requested documents in the Registration Counter	3.1 Release Certification of documents	None	5 Minutes	Registration Officer (Releasing) RDO-CSS/LTD
TOTAL PROCESSING TIME:		**6 Hours, 17 Minutes**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

20. Processing of Application for Certificate of Exemption for Scholarship and Job/Livelihood Programs

Persons with low income/no income who want to avail of Scholarship and Job/Livelihood Programs may apply for a Certificate of Exemption.

Office or Division	Revenue District Office (RDO) – Administrative Section (AS)
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may Avail	Persons with low income/no income who want to avail of Scholarship and Job/Livelihood Programs.
Where to Avail:	RDO having jurisdiction over the residence of the taxpayer or where the taxpayer is registered
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. Certification of Low Income/No Income signed by the Barangay Chairman of the place where the applicant resides; (1 original)	1. Barangay
2. Duly Notarized Affidavit of Low Income/No Income; (1 original)	2. Taxpayer/Notary Public
3. Proof of Payment of P30.00 loose Documentary Stamp Tax. (1 photocopy)	3. Collection Section
Additional Documents, if applicable to the following cases:	
1. If transacting through a Representative:	
1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction valid for one year; (1 original)	1.1 Taxpayer-applicant being represented
1.2 Any government-issued ID of the taxpayer and authorized representative; (1 photocopy).	1.2 Taxpayer-applicant's Authorized Representative
Note: IDs shall be presented and should be readable, untampered and contains consistent information with the documents presented upon application.	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete documentary requirements in the Administrative Section. *Location: Administration Section*	1.1 Interview and evaluate the income status of the taxpayer.	None	1 Hour	Administrative Section Chief RDO - AS
	1.2 Validate accuracy and completeness.	None	1 Hour	Administrative Section Chief RDO – AS
	1.3 Verify existence in the eREG TIN QUERY/ITS/IRIS	None	1 Hour	Administrative Section Chief RDO - AS
2. Pay the Loose Documentary Stamp Tax (DST) at the Collection Section together with the accomplished Request to Purchase Loose DST Form, and receive the Loose DST. *Location: Administration Section*	2.1 Provide taxpayer a copy of Request to Purchase Loose DST Form for accomplishment, receive payment, and release the requested Loose DST.	₱30.00 – DST	1 Hour	Revenue Collection Officer (RCO) RDO – Collection Section
	2.2 Prepare Certification documents as requested.	None	1 Hour	Administrative Section Chief RDO – AS
	2.3 Approve and sign Certification documents.	None	1 Hour	ARDO/RDO RDO
3. Receive requested documents in the Administrative Section *Location: Administration Section*	3.1 Release Certification of documents	None	5 Minutes	Administrative Section Chief RDO - CSS
TOTAL PROCESSING TIME:		**6 Hours, 5 Minutes**		
TOTAL PROCESSING FEE:		**PHP 30.00**		

21. Processing of Request for Cancellation of Permit to Use (PTU) Point-of-Sales (POS) Machine/Cash Register Machines (CRM)

For retirement/cancellation of machine and new franchisee or transfer of use to another Branch, or closure of Business, Head Office or Branch.

Office or Division:	Revenue District Offices (RDO) / Large Taxpayer (LT) Office
Classification:	Complex
Type of Transaction:	G2B- Government to Business
Who may avail:	All taxpayers who are using POS machines / CRM
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1.Letter Requesting for Cancellation of CRM/POS/SPM Machines (1 original copy)	1. Requesting Taxpayer
2. Duly Notarized Sworn Statement stating therein the details/readings of the machines due for cancellation, if applicable (1 original copy)	2. Requesting Taxpayer
3. Original Permit Issued (1 original copy)	3. Requesting Taxpayer
4. Original Decal (1 original copy)	4. Requesting Taxpayer
5. Copy of the Z reading as of the last day of use of the machine (1 reprint or photo copy)	5. Requesting Taxpayer
6. Copy of Back-end Report as of last day of use of the machine (1 reprint copy) or copy of the cash register sales book	6. Requesting Taxpayer
7. Reprint copy of the last invoice generated as of last day of use	7. Requesting Taxpayer
Additional Documents, if applicable to the following cases:	
1. If transacting through a Representative: For Individual: 1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction; [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 specimen signature) For Corporation/Non-individual 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 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 one of the signatory and authorized representative. (1 photocopy, both with one specimen signature)	1.1 Requesting Taxpayer 1.2 Taxpayer-applicant and Authorized Representative 1.1 Incorporators and/or Board of Directors 1.2 Taxpayer-applicant and Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get number from the queuing system. *Location: Registration Officer Counter*	1.1 Call queuing number and receive the application	None	10 minutes	*Receiving Officer assigned by Revenue District Officer (RDO)/ Officer of the Day LTAD, LTD Cebu/Davao / ELTRD*
2. Submit Request letter for Cancellation of PTU POS machine / CRM together with the documents required per checklist of requirements *Location: Registration Officer Counter*	2.1 Receive, validate the completeness of requirement and assign DLN	None	50 minutes	Receiving Officer (RO) assigned by Revenue District Officer (RDO)/ Officer of the Day LTAD, LTD Cebu/Davao/ ELTRD
	2.2 Forward all the received documents to the Head of RDO/ Chief of LT Audit Division	None	7 hours	CSS Chief of RDO/Chief of LTAD or ELTRD/TAS of LTD Cebu or Davao
	2.3 Assign to a Revenue Officer (RO) for their appropriate action	None	1 hour	ARDO or RDO/Chief, LT Audit Division
3. Coordinate with the RO assigned on the schedule and conduct of CRM/POS machine inspection *Location: Assessment Section Office/Taxpayer's place of business where such machine is located/ARDO/RDO Office*	3.1 Receive and process the application and coordinate the schedule of ocular inspection	None	2 Hours	RO from Assessment Section of RDO or LTD Cebu or LTD Davao/RO from LT Audit Division
	3.2 Conduct inspection of CRM / POS machines and evaluate readings submitted by taxpayer	None	4 Working Days	RO from Assessment Section of RDO or LTD Cebu or LTD Davao/RO from LT Audit Division
	3.3 Prepare and route Memorandum Report for approval	None	1 Working Day, 3 Hours	RO from Assessment Section of RDO or LTD Cebu or LTD Davao/RO from LT Audit Division

	3.4 Receive and evaluate the Memorandum Report on the result of the inspection, and indorse the docket for cancellation in the eAccReg System to the CSS/Registration Section of LTAD or ELTRD/TAS of LTD Cebu or LTD Davao	None	1 Hour	ARDO or RDO/ Assistant Commissioner of LTS
	3.5 Generate the Certificate of Cancellation	None	30 minutes	CSS Chief of RDO/Chief of LTAD or ELTRD/TAS of LTD Cebu or Davao
4. Receive the Certificate of Cancellation *Location: Registration Officer Counter*	4. Release Certificate of Cancellation	None	30 minutes	CSS of RDO/ Officer of the Day LTAD or ELTRD/ TAS of LTD Cebu or Davao
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**None**		

22. Processing of Application for Registration of Computerized Accounting System (CAS), Computerized Books of Accounts (CBA), and/or its Components Including Electronic Storage System (ESS), Middleware and Other Similar Systems

Office or Division	Revenue District Office (RDO)/ Large Taxpayer (LT) Office
Classification	Highly Technical
Type of Transaction	G2B – Government to Business
Who may avail	• All Large Taxpayers (LTs); and • All Non-Large Taxpayers (Non-LTs) engaged in business who opted to use CAS/ CBA/ Components of CAS/ ESS, Middleware and Other Similar Systems.
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. Sworn Statement (Annex "C" Revenue Memorandum Order (RMO) No. 9-2021) or Joint Sworn Statement (Annex "E" of RMO No. 9-2021), whichever is applicable, with attached duly accomplished Summary of System Description, Commercial Invoice/ Receipts/ Document Description, Forms/ Records and Reports Specification (Annex "C-1" RMO No. 9-2021);	Taxpayer Downloadable at the BIR Website (www.bir.gov.ph)
2. Sample print copy of Principal and Supplementary Receipts / Invoices compliant with Revenue Regulation (RR) No. 16-2018 and other accountable forms that will be used, if applicable (as declared on Part V of Annex "C-1" of RMO No. 9-2021);	Taxpayer
3. Sample print copy of Books of Accounts (BOA) compliant with Revenue Regulations (RR) No. 9-2009 and other reports that can be generated from the system and will be used, if applicable (as declared on Part VI of Annex "C-1" of RMO No. 9-2021);	Taxpayer
4. Printed copy of Audit Trail (activity log generated by the system); and	Taxpayer
5. Duly accomplished and signed Standard Functional and Technical Requirements (Annex "B" of RMO No. 9-2021).	Taxpayer Downloadable at the BIR Website (www.bir.gov.ph)
6. Certification from the purchasing company allowing the taxpayer-applicant to use the same system, if applicable. **NOTE:** If the Software License of the software/system to be used is under the name of the parent or affiliated company	Parent/Affiliated company who secured the licensed agreement to use the system
Additional Documents, if applicable to the following cases:	
1. If transacting through a Representative: For Individual: 1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction; [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 specimen signature)	1.1 Taxpayer-applicant being represented 1.2 Taxpayer-applicant and Authorized Representative

For Corporation/Non-individual 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 time submission, if authorized to more than one transaction, submit certified true copy (together with the original copy for presentation and validation only)]	1.1 Incorporators and/or Board of Directors
1.2 Any government-issued ID of one of the signatory and authorized representative. (1 photocopy, both with one specimen signature)	1.2 Taxpayer-applicant and Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get number from the queuing system *Location: Registration Officer Counter*	1.1 Call queuing number and receive the application	None	10 minutes	Receiving Officer assigned by Revenue District Officer (RDO)/ Officer of the Day LTAD, LTD Cebu/Davao/ ELTRD
2. Submit complete documentary requirements at the RDO/LT concerned Office where the taxpayer is registered *Location: Registration Officer Counter*	2.1 Validate the completeness and accuracy of the documentary requirements submitted by the taxpayer based on the Checklist of Documentary Requirements (CDR) (Annex "A" of RMO No. 9-2021) and receive said documents if complete NOTE: If there are deficiencies in the documentary requirements submitted, return the documents and have the taxpayer acknowledge the lacking documents by signing on the space provided in the CDR	None	1 day	Receiving Officer assigned by Revenue District Officer (RDO)/ Officer of the Day LTAD, LTD Cebu/Davao/ ELTRD
	2.2 Prepare the AC or Notice/ Letter of Denial and forward the same for approval of the Revenue District Officer or Head of the LT Office.	None	1 Day	Registration Officer under Client support Section (CSS) of the RDO/ Registration Section of LTAD or ELTRD/TAS of LTD Cebu or LTD Davao
	2.3 Approve /Deny the application by signing the AC or Notice/ Letter of Denial and forward the docket to the CSS/Registration Section of LTAD or ELTRD/TAS of LTD Cebu or LTD Davao	None	1 Day	ARDO or RDO/ Head of LT Office
3. Receive the Acknowledgment Certificate (AC) / Notice/ Letter of Denial *Location: Registration Officer Counter*	3. Release the duly approved or signed AC or Notice/ Letter of Denial to the taxpayer or its authorized representative	None	15 Minutes	CSS of RDO/ Officer of the Day LTAD or ELTRD/ TAS of LTD Cebu or Davao
TOTAL PROCESSING TIME:		**2 Days, 45 Minutes**		
TOTAL PROCESSING FEE:		**None**		

23. Processing of Application for Registration of Computerized Accounting System (CAS), Computerized Books of Accounts (CBA), and/or its Components Including Electronic Storage System (ESS), Middleware and Other Similar Systems thru Online Registration and Update System (ORUS)

Office or Division	Revenue District Office (RDO)/ Large Taxpayer (LT) Office
Classification	Highly Technical
Type of Transaction	G2B – Government to Business
Who may avail	• All Large Taxpayers (LTs); and • All Non-Large Taxpayers (Non-LTs) engaged in business who opted to use CAS/ CBA/ Components of CAS/ ESS, Middleware and Other Similar Systems.
Where to avail	This service may now be done thru the BIR's Online Registration and Update System (ORUS) wherein taxpayer shall attach the documentary requirements in jpeg, png or pdf format with maximum file size limit of 25mb.
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. Sworn Statement (Annex "C" Revenue Memorandum Order (RMO) No. 9-2021) or Joint Sworn Statement (Annex "E" of RMO No. 9-2021), whichever is applicable, with attached duly accomplished Summary of System Description, Commercial Invoice/ Receipts/ Document Description, Forms/ Records and Reports Specification (Annex "C-1" RMO No. 9-2021);	Taxpayer Downloadable at the BIR Website (www.bir.gov.ph)
2. Sample print copy of Principal and Supplementary Receipts / Invoices compliant with Revenue Regulation (RR) No. 16-2018 and other accountable forms that will be used, if applicable (as declared on Part V of Annex "C-1" of RMO No. 9-2021);	Taxpayer
3. Sample print copy of Books of Accounts (BOA) compliant with Revenue Regulations (RR) No. 9-2009 and other reports that can be generated from the system and will be used, if applicable (as declared on Part VI of Annex "C-1" of RMO No. 9-2021);	Taxpayer
4. Printed copy of Audit Trail (activity log generated by the system); and	Taxpayer
5. Duly accomplished and signed Standard Functional and Technical Requirements (Annex "B" of RMO No. 9-2021).	Taxpayer Downloadable at the BIR Website (www.bir.gov.ph)
6. Certification from the purchasing company allowing the taxpayer-applicant to use the same system, if applicable. ***NOTE**: If the Software License of the software/system to be used is under the name of the parent or affiliated company*	Parent/Affiliated company who secured the licensed agreement to use the system

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit application online by creating an ORUS account and accomplishing the online registration form and upload documentary requirements Location: online via: https://orus.bir.gov.ph/home	1.1 Evaluate the application and submitted documents.	None	2 Days, 7 Hours, 55 Minutes	Registration Officer RDO-CSS / Registration Section of LTAD or ELTRD/TAS of LTD Cebu or LTD Davao
2. Receive email notification of the status of application. If approved, view and download the AC in the ORUS profile page. Location: online via: https://orus.bir.gov.ph/home	2. Approve or Deny application for registration. If denied, indicate reasons for denial of application.	None	5 Minutes	ARDO or RDO/ Head of LT Office
TOTAL PROCESSING TIME:	**3 Days**			
TOTAL PROCESSING FEE:	**None**			

24. Application for Account Enrollment with the Enhanced Electronic Accreditation and Registration (eAccREG) System

Office or Division	Revenue District Office (RDO) / Large Taxpayer (LT) Office
Classification	Simple
Type Of Transaction	G2B – Government to Business
Who May Avail	Supplier and/or users of CRM/POS Machine/SPM in their business
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. Special Power of Attorney (SPA) (for Individual) or Board Resolution indicating the purpose and the name of the authorized representative or Secretary's Certificate (for non-individual), and any government-issued ID of the authorized representative, if transacting through a Representative.	Taxpayer
2. Duly Notarized Sworn Declaration Note: Pro-forma was provided in Revenue Memorandum Order (RMO) No. 24-2023 (Annex "A")	Taxpayer Downloadable at the BIR Website (www.bir.gov.ph)
Additional Documents, if applicable to the following cases:	
1. If transacting through a Representative: For Individual:	
1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction; [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)	1.1 Taxpayer-applicant being represented
1.2 Any government-issued ID of the taxpayer and authorized representative. (1 photocopy, both with one specimen signature)	1.2 Taxpayer-applicant and Authorized Representative
For Corporation/Non-individual	
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 time submission, if authorized to more than one transaction, submit certified true copy (together with the original copy for presentation and validation only)]	1.1 Incorporators and/or Board of Directors
1.2 Any government-issued ID of one of the signatory and authorized representative. (1 photocopy, both with one specimen signature)	1.2 Taxpayer-applicant and Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get number from the queuing system *Location: Registration Officer Counter*	1.1 Call queuing number and receive the application.	None	5 minutes	Receiving Officer assigned by the RDO/Officer of the Day LTAD/ELTRD/ LTD Cebu/Davao

2. Submit the Special Power of Attorney (SPA) or Board Resolution or Secretary's Certificate, and any government-issued ID of the authorized representative, if transacting through a Representative and Notarized Sworn Declaration *Location: Registration Officer Counter*	2.1 Receive and forward the notarized Sworn Declaration to Client Support Section (CSS) Chief	None	5 minutes	Receiving Officer assigned by the RDO/Officer of the Day LTAD/ELTRD/ LTD Cebu/Davao
3. Receive e-mail notification once the application is approved/ denied on the enhanced eAccReg System Online through the eAccReg System at https://eaccreg.bir.gov.ph	3.1 Access eAccReg System and search for the application for account enrollment of the taxpayer to approve / deny the account enrollment	None	1 hour and 30 minutes	CSS Chief of the RDO/Section Chief, Registration Section of ELTRD/Section Chief of Systems Compliance and Evaluation Section/Section Chief of Assistance Section for LT Davao and Cebu
TOTAL PROCESSING TIME:		**1 Hour, 40 Minutes**		
TOTAL PROCESSING FEE:		**None**		

25. Application for Permit to Use (PTU) Cash Register Machine (CRM), Point of Sale (POS) Machines and Other Sales Machines Including Sales Receipting System/Software and Special Purpose Machine (SPM)

Office or Division	Revenue District Office (RDO)/ Large Taxpayer (LT) Office
Classification	Simple
Type of Transaction	G2B – Government to Business
Who may avail	All taxpayers engaged in business who opted to use POS/CRM/SPM.
Operating Hours	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
None	None

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Apply online for PTU CRM/POS/SPM using the Enhanced Electronic Accreditation and Registration (eAccReg) System for Permit to Use. *Note: Only the Software Supplier / Provider Account can apply for PTU CRM/POS Machine in behalf of the taxpayer-user. The Taxpayer account can only apply for PTU SPM* *Location: eAccreg System at https://eaccreg.bir.gov.ph/ACCREG/login.html*	1.1 View new application for PTU CRM/POS/ SPM;	None	1 day	Revenue District Officer (RDO)/ Chief, LT Office
	1.2 Approve / Deny the application for PTU CRM/POS/SP	None	1 day	Revenue District Officer (RDO)/ Chief, LT Office
2. Access the Enhanced eAccReg System to print the PTU CRM/POS Machine/ SPM *Note: Suppliers who applied the applications for PTU in behalf of the taxpayer-user can no longer print the PT* *Location: eAccreg System at https://eaccreg.bir.gov.ph/ACCREG/login.html*	2. None	None	None	Taxpayer
TOTAL PROCESSING TIME:		**2 Days**		
TOTAL PROCESSING FEE:		**None**		

26. Processing of Application for Taxpayer Identification Number (TIN) Card

The Bureau of Internal Revenue (BIR) TIN Card is issued as taxpayer's reference of the TIN issued by BIR. It is the ID of the taxpayer for taxation purposes.

Office or Division:	Revenue District Office (RDO) – Client Support Section
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Individual Taxpayers registered with "00000" branch TIN only. Personal appearance is required. No authorized representative shall apply in behalf of the taxpayer.
Where to avail:	RDO where the taxpayer is registered
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. BIR Form No. 1905 (1 original copy) Note: - Personal appearance is mandatory. - First time application of TIN Card (Paper Card) is FREE of charge. In case of lost or damage TIN Card, P100.00 replacement fee. - FAKE TIN Card shall be confiscated and shall be subject for destruction and disposal.	1.1 RDO – Client Support Section Area 1.2 Download at BIR Website (www.bir.gov.ph)
2. Latest 1x1 photo ID (1 original copy)	2. Taxpayer
3. 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 proof of residence or business address; (1 photocopy)	3. Taxpayer
4. Affidavit of Loss, in case of replacement due to lost TIN Card; (1 original)	4. Taxpayer
Note: - Personal appearance is mandatory. - First time application of TIN Card (Paper Card) is FREE of charge. In case of lost or damage TIN Card, P100.00 replacement fee. - FAKE TIN Card shall be confiscated and shall be subject for destruction and disposal.	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the complete documentary requirements in the Registration Counter. *Location: Registration Officer Counter*	1.1 None	None	2 Hours	*Registration Officer* RDO- Client Support Section (CSS)
	1.2 Call queuing number and receive the application.	None	2 Minutes	*Registration Officer* RDO-CSS
	1.3 Verify if the taxpayer is registered under the jurisdiction of the Revenue District Office (RDO) and personally appeared in the RDO. If within RDO the jurisdiction, process the application. Otherwise, refer the taxpayer to the RDO where the taxpayer is registered	None	10 Minutes	*Registration Officer* RDO-CSS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.4 Process the application and print the TIN Card.	None	5 Hours and 43 Minutes	*Registration Officer* RDO-CSS
2. Receive the TIN Card and paste 1x1 latest photo ID in front of the Registration Officer. *Location: Registration Officer Counter*	2.1 Release TIN Card to the owner and not to authorized representative.	None	5 Minutes	*Registration Officer* RDO – Client Support Section (CSS)
TOTAL PROCESSING TIME:		**1 Day**		
TOTAL PROCESSING FEE:		**None**		

Note: In case of lost or damage TIN Card, a P100.00 replacement fee shall be paid.

27. Application for Permit to Use Loose-leaf Books of Accounts/Invoices/Other Accounting Records

Registered business taxpayers shall file Application for Permit to Use Loose-leaf Books of Accounts/Invoices/Other Accounting Records before the printing and the use of computer-aided or Loose-leaf Books of Accounts/Invoices/Other Accounting Records.

TAXPAYER GROUP	WHERE TO APPLY
1. Regular (non-large) Taxpayers	1. RDO where the Branch is registered

Office or Division	Revenue District Office (RDO) – Client Support Section (CSS)
Classification	Simple
Type of Transaction	G2C – Government to Citizen; G2B – Government to Business
Who may Avail	All Business Taxpayers (Head Office) Applying for Permit to Use Loose-leaf Books Accounts/Invoices/Other Accounting Records
Operating Hours	8:00 AM to 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. BIR Form No. 1900; (2 originals)	1.1. RDO – Client Support Section Area 1.2. Downloadable at BIR website (www.bir.gov.ph)
2. Sample Format of Books of Accounts/Invoices/Other Accounting Records with print-out to be used. (1 original)	2. Taxpayer-applicant
3. Sworn Statement (1 original) specifying the following: i. Identifying the books to be used, invoices/receipts and other accounting records together with the serial numbers of principal and supplementary invoices/receipts 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 less than five (5) years or in case of audit	RDO – Client Support Section Area
Additional Documents, if applicable to the following cases:	
1. If transacting through a Representative: **For Individuals:** 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)] **For Corporations/Non-individuals:** 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 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 one of the signatory and authorized representative. [1 photocopy, both with one original specimen signature (wet)]	 1.1. Taxpayer-applicant being represented 1.2. Taxpayer-applicant's Authorized Representative 1.1. Incorporators, Board of Directors 1.2. Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get number from the queuing system *Location: Registration Officer Counter*	1.1. Call queuing number and receive the application	None	1 Hour	Receiving Officer assigned by Revenue District Officer (RDO)
2. Submit complete documentary requirements *Location: Registration Officer Counter*	2.1. Validate the completeness and accuracy of the documentary requirements submitted by the taxpayer based on the Checklist of Documentary Requirements	None	6 Hours	Registration Officer RDO-CSS
	2.2. Prepare the PTU Loose-leaf Books of Accounts/Invoice/ Receipts and Other Accounting Records or Notice of Denial for approval of the Revenue District Officer	None	1 Day	Registration Officer RDO-CSS
	2.3 Approve/deny the application by signing the PTU or Notice of Denial and forward the docket to the CSS	None	1 Day	Assistant Revenue District Officer/Revenue District Officer
4. Receive PTU Loose-leaf/Notice of Denial *Location: Registration Officer Counter*	4.1. Release the duly approved or signed PTU or Notice of Denial to the taxpayer or its authorized representative	None	1 hour	Registration Officer RDO-CSS
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**None**		

28. Application for Closure of Business – Head Office Subject to Audit with Issuance of Tax Clearance (Excluding the Audit Process Processing Time)

Registered business taxpayers shall file Application for Closure of Business to inform the BIR of its cessation of business operation and in order for the RDO to verify if taxpayer has any Open Case/s and/or tax liabilities that need to be settled prior to the issuance of a Tax Clearance.

TAXPAYER GROUP	WHERE TO APPLY
1. Regular (non-large) Taxpayers	1. RDO where the Head Office is registered
2. Large Taxpayers	2. Large Taxpayer Division where the Head Office is registered

Office or Division	1. Revenue District Office (RDO) – Client Support Section (CSS); 2. LT Assistance Division – Registration Section; 3. Excise LT Regulatory Division – Registration Section; 4. LT Division – Cebu; 5. LT Division – Davao.
Category	External Service
Classification	Simple
Type of Transaction	G2C – Government to Citizen; G2B – Government to Business.
Who may Avail	All Business Taxpayers (Head Office) Applying for Closure Subject to Audit
Operating Hours	8:00 AM to 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. BIR Form No. 1905; (2 original copies)	1.1. RDO – Client Support Section Area or LTD 1.2. Download at BIR website (www.bir.gov.ph)
2. List of ending inventory of goods, supplies, including capital good (1 original copy)	2. Taxpayer-applicant
3. Inventory of unused invoices/supplementary invoices, together with Unused invoices/supplementary invoices and all other unutilized accounting forms (e.g. vouchers, debit/credit memos, delivery receipts, purchase orders, etc.)	3. Taxpayer-applicant
4. Original copy of BIR Notices and Permits (e.g. ATP; NIRI; Accreditation Certificate and Permit to Use - for CRM/POS; etc.) issued to taxpayer as well as original copy of the BIR Certificate of Registration (COR)/Electronic COR	4. Taxpayer-applicant
Additional Documents, if applicable to the following cases:	
1. If transacting through a Representative: For Individuals: 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)] For Corporations/Non-individuals 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 time submission; if authorized to more than one transaction, submit Certified True Copy (together with the original copy for presentation and validation only)]	1.1 Taxpayer-applicant being represented 1.2 Taxpayer-applicant/ Authorized Representative 1.1 Incorporators, Board of Directors

1.2. Any government-issued ID of one of the signatory and authorized representative. [1 photocopy, both with one original specimen signature (wet)]	1.2 Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements at the designated Registration Counter. Note: Secure one queuing number per application. *Location: Registration Officer Counter*	1.1 None	None	2 Hours	Taxpayer-applicant
None	1.2 Call queuing number and receive the application.	None	5 minutes	Registration Officer RDO-CSS/ Registration Section - LTAD/LTDO/ ELTRD
None	1.3 Review the documents submitted by taxpayer. Verify existence of taxpayer's TIN in the eREG TIN QUERY/ITS/IRIS	None	30 minutes	Registration Officer RDO-CSS/ Registration Section - LTAD/LTDO/ ELTRD
None	1.4 Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR.	None	1 hour	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
None	1.5 Assign a Document Locator Number (DLN).	None	10 Minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
2. None *Location: Registration Officer Counter*	2.1 Check the veracity of the surrendered hardcopies of unused principal/supplementary receipts/ invoices compared with the inventory of listing/s, business notices and permits (Authority to Print and Printer's Certificate of Delivery) and indorse to the Committee on Destruction and Disposal. Note: Destruction of unused sales invoices/official receipts and other accounting forms is a separate process outside the scope of this service.	None	2 Hours	Revenue Officer RDO/ LTAD/LTDO/ELTRD
3. None *Location: Registration Officer Counter*	3.1 Deregister form type and transmit the application to the office of the Revenue District Officer/Assistant Commissioner, Large Taxpayers Service.	None	2 Hours	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
4. None Note: The taxpayer will be subject to mandatory audit/verification if it met any of the following criteria: a. If gross sales/receipts for the immediately preceding year exceeds Three Million Pesos (₱3,000,000); or if gross assets upon retirement exceeds Eight Million Pesos (₱ 8,000,000) - for issuance of Electronic Letter of Authority (eLA) b. If gross sales/receipts for the immediately preceding year is One Million Pesos (₱1,000,000) but not exceeding Three Million Pesos (₱ 3,000,000.00); or if gross assets upon retirement is Three Million Pesos (₱3,000,000) but not exceeding Eight Million Pesos (₱ 8,000,000.00) - for issuance of Tax Verification Notice (TVN) **The conduct of audit/verification of taxpayer's records is not part of the processing time of this service. Once audit/verification is done, the corresponding termination letter/recommendation report will be the basis of the issuance of tax clearance.** **The audit/ verification shall cover only the immediately preceding year and the short period tax returns prior to cessation/retirement of business.** *Location: Office of the RDO*	4.1 Receive application from RDO-CSS/ Registration Section LTAD/LTDO/ELTRD	None	15 Minutes	Revenue District Officer/ Assistant Commissioner, Large Taxpayers Service
5. None *Location: Registration Officer Counter*	5.1 Receive termination letter/recommendation report from Assessment Division/Large Taxpayer Audit Division and prepare the routing/verification slip for the routing of application to other sections for checking of any open cases/tax liabilities or any other compliance requirements for the taxable years not covered by the eLA/TVN.	None	2 Hours	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
6. None *Location: Collection Officer Counter*	6.1 Receive application from CSS and check the ledger of the taxpayer if there are unposted payments and other compliance requirements that need to be settled and indicate such in the routing/verification slip then forward the application to Compliance Section.	None	3 Hours	Revenue Officer RDO-Collection Section /Concerned Section - LTAD/LTDO/ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
7. None *Location: Compliance Officer Counter*	7.1 Receive application from Collection Section and check if the taxpayer has open cases and other compliance requirements that need to be settled and indicate such in the routing/verification slip then forward the application to Assessment Section.	None	3 Hours	Revenue Officer RDO-Compliance Section/Concerned Section - LTAD/LTDO/ELTRD
8. None *Location: Assessment Officer Counter*	8.1 Receive application from Compliance Section and if taxpayer is currently subject to audit and other compliance requirements that need to be settled and indicate such in the routing/verification slip then return the application to CSS.	None	3 Hours	Revenue Officer RDO- Assessment Section/Concerned Section - LTAD/LTDO/ELTRD
9. None *Location: Registration Officer Counter*	9.1 Receive application and note comments of other sections where the application was routed. Inform the taxpayer of any open cases/tax liabilities that need to be settled prior to issuance of tax clearance via email, via call or any other possible means of communication.	None	1 Hour and 30 Minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
10. Comply with any findings and/or pay tax/es, if applicable. * **Note: The The time to which the taxpayer will comply with the findings and/or pay tax/es is not part of the total processing time for this service since it will be dependent solely to the taxpayer and not within the control of the BIR.** *Location: Registration Officer Counter*	10.1 If there are no open cases/tax liabilities or if such has been complied already by the taxpayer, deregister tax types.	None	1 Hour	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
11. Buy loose Documentary Stamp (DS). *Location: Registration Officer Counter*	11.1 Receive payment of loose DS and forward to Revenue Collection Officer (RCO)	₱30.00 - DS	2 minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ ELTRD
	11.2 Receive the payment from NBRO and issue loose DST.	None	3 Minutes	RCO-RDO/LTD
	11.3 Generate Tax Clearance Certificate (TCL1)	None	1 Hour	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	11.4 Review and initial/sign the TCL1.	None	1 Hour	RDO-CSS/ Registration Section LTAD/LTDO/ELTRD/Revenue District Officer/Assistant Commissioner, Large Taxpayers Service
	11.5 Receive sign TCL and cancel /deregister TIN, if applicable	None	20 minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
12. Receive the TCL1. *Location: Registration Officer Counter*	11.1 Issue TCL1 to the taxpayer.	None	5 minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**PHP 30.00**		

*** Note: If the taxpayer fails to comply with any findings or settle any tax liabilities found within thirty (30) days from receipt of such notification, the application shall be deemed denied. In case the taxpayer complies/settles beyond the 30-day grace period, it will be considered as a new application, hence, the taxpayer needs to resubmit the complete documentary requirements.**

28-A. Application for Closure of Business – Head Office Not Subject to Audit with Issuance of Tax Clearance

Registered business taxpayers shall file Application for Closure of Business to inform the BIR of its cessation of business operation and in order for the RDO to verify if taxpayer has any Open Case/s and/or tax liabilities that need to be settled prior to the issuance of a Tax Clearance.

Taxpayer Classification		Where to Register
1. Regular (non-large) Taxpayers		1. RDO where the Head Office is registered
Office or Division:	Revenue District Office (RDO) – Client Support Section (CSS)	
Category:	External Service	
Classification:	Simple	
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business	
Who may avail:	All Business Taxpayers (Head Office) Applying for Closure Not Subject to Audit	
Operating Hours	8:00 AM to 5:00 PM	

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR STANDARD REQUIREMENTS	
1. BIR Form No. 1905 (2 original copies)	1.1 RDO – Client Support Section Area 1.2 Download at BIR Website (www.bir.gov.ph)
2. List of ending inventory of goods, supplies, including capital good (1 original copy)	2. Taxpayer-applicant
3. Inventory of unused invoices/supplementary invoices, together with Unused invoices/supplementary invoices and all other unutilized accounting forms (e.g. vouchers, debit/credit memos, delivery receipts, purchase orders, etc.)	3. Taxpayer-applicant
4. Original copy of BIR Notices and Permits (e.g. ATP; NIRI; Accreditation Certificate and Permit to Use - for CRM/POS; etc.) issued to taxpayer as well as original copy of the BIR Certificate of Registration (COR)/Electronic COR	4. Taxpayer-applicant
ADDITIONAL DOCUMENTS, IF APPLICABLE TO THE FOLLOWING CASES:	
1. If transacting through a Representative:	
For Individuals:	
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)]	1.1 Taxpayer-applicant being represented
1.2 Any government-issued ID of the taxpayer and authorized representative [1 photocopy, both with one original specimen signature (wet)]	1.2 Taxpayer-applicant/ Authorized Representative
For Corporations/Non-individuals:	
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 time submission; if authorized to more than one transaction, submit Certified True Copy (together with the original copy for presentation and validation only)]	1.1 Incorporators, Board of Directors
1.2 Any government-issued ID of one of the signatory and authorized representative. ([1 photocopy, both with one original specimen signature (wet)]	1.2 Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements at the designated Registration Counter Note: Secure one queuing number per application. *Location: Registration Officer Counter*	1.1 None	None	2 Hours	Taxpayer-applicant
	1.2 Call queuing number and receive the application.	None	5 Minutes	Registration Officer RDO-CSS
	1.3 Review the documents submitted by taxpayer. Verify existence of taxpayer's TIN in the eREG TIN QUERY/ITS/IRIS.	None	30 Minutes	Registration Officer RDO-CSS
	1.4 Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR.	None	1 Hour	Registration Officer RDO-CSS
	1.5 Assign a Document Locator Number (DLN).	None	10 Minutes	Registration Officer RDO-CSS
2. None *Location: Registration Officer Counter*	2.1 Check the veracity of the surrendered hardcopies of unused principal/supplementary receipts/invoices compared with the inventory of listing/s, business notices and permits (Authority to Print and Printer's Certificate of Delivery) and indorse to the Committee on Destruction and Disposal. Note: Destruction of unused sales invoices/official receipts and other accounting forms is a separate process outside the scope of this service.	None	2 Hours	Revenue Officer RDO
3. None *Location: Registration Officer Counter*	3.1 Deregister form type and transmit the application to the office of the Revenue District Officer.	None	2 Hours	Registration Officer RDO-CSS
4. None Location: Office of the RDO	4.1 Receive application from CSS. Return the application to CSS if taxpayer's gross sales/receipts for the immediately preceding year is less than One Million ((₱1,000,000.00) or if gross assets upon retirement is less than Three Million ((₱3,000,000.00) which will not be subject to audit.	None	1 Hour	Revenue District Officer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
5. None *Location: Registration Officer Counter*	5.1 Receive the application from the office of the Revenue District Officer and prepare the routing/verification slip for the routing of application to other sections for checking of any open cases/tax liabilities or any other compliance requirements.	None	2 Hours	Registration Officer RDO-CSS
6. None *Location: Collection Officer Counter*	6.1 Receive application from CSS and check the ledger of the taxpayer if there are unposted payments and other compliance requirements that need to be settled and indicate such in the routing/verification slip then forward the application to Compliance Section.	None	3 Hours	Revenue Officer RDO-Collection Section
7. None *Location: Compliance Officer Counter*	7.1 Receive application from Collection Section and check if the taxpayer has open cases and other compliance requirements that need to be settled and indicate such in the routing/verification slip then forward the application to Assessment Section.	None	3 Hours	Revenue Officer RDO-Compliance Section
8. None *Location: Assessment Officer Counter*	8.1 Receive application from Compliance Section and if taxpayer is currently subject to audit and other compliance requirements that need to be settled and indicate such in the routing/verification slip then return the application to CSS.	None	3 Hours	Revenue Officer RDO- Assessment Section
9. None *Location: Registration Officer Counter*	9.1 Receive application and note comments of other sections where the application was routed. Inform the taxpayer of any open cases/tax liabilities that need to be settled prior to issuance of tax clearance via email, via call or any other possible means of communication.	None	45 Minutes	Registration Officer RDO-CSS
10. Comply with any findings and/or pay tax/es, if applicable* Note: The time to which the taxpayer will comply with the findings and/or pay tax/es is not part of the total processing time for this service since it will be dependent solely to the taxpayer and not within the control of the BIR. *Location: Registration Officer Counter*	10.1 If there are no open cases/tax liabilities or if such has been complied already by the taxpayer, deregister tax types.	None	1 Hour	Registration Officer RDO-CSS
11. Buy loose Documentary Stamp (DS). Location: Registration Officer Counter	11.1 Receive payment of loose DS and forward to Revenue Collection Officer (RCO).	₱30.00 - DS	2 minutes	Registration Officer RDO-CSS
	11.2 Receive the payment from NBRO and issue loose DST.	None	3 minutes	RCO-RDO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	11.3 Generate Tax Clearance Certificate (TCL1)	None	1 hour	Registration Officer RDO-CSS
	11.4 Review and initial/sign the TCL1.	None	1 hour	RDO-CSS/ Revenue District Officer
	11.5 Receive sign TCL and cancel/ deregister TIN, if applicable	None	20 minutes	Registration Officer RDO-CSS
12. Receive the TCL1. Location: Registration Officer Counter	12.1 Issue TCL1 to the taxpayer.	None	5 Minutes	Registration Officer RDO-CSS
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**PHP 30.00**		

*If the taxpayer fails to comply with any findings or settle any tax liabilities found within thirty (30) days from receipt of such notification, the application shall be deemed denied. In case the taxpayer complies/settles beyond the 30-day grace period, it will be considered as a new application, hence, the taxpayer needs to resubmit the complete documentary requirements.

28B. Application for Closure of Business – Branch with Tax Liabilities

Registered branches shall file application for closure to inform the BIR of its cessation of branch business operation and in order for the RDO to verify if such Branch have any Open Cases/Tax Liabilities that need to be settled prior to issuance of a Tax Clearance.

Taxpayer Classification	Where to Register
1. Regular (non-large) Taxpayers	1. RDO where the Branch is registered
2. Large Taxpayers	2. Large Taxpayer Division where the Branch is registered.

Office or Division:	1. Revenue District Office (RDO) – Client Support Section (CSS) 2. LT Assistance Division – Registration Section 3. Excise LT Regulatory Division – Registration Section 4. LT Division – Cebu 5. LT Division – Davao
Category:	External Service
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business
Who may avail:	All Branches of Registered Business Taxpayers Applying for Closure
Operating Hours	8:00 AM to 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. BIR Form No. 1905 (2 original copies)	1.1 RDO – Client Support Section Area 1.2 Download at BIR Website (www.bir.gov.ph)
2. List of ending inventory of goods, supplies, including capital good (1 original copy)	2. Taxpayer-applicant
3. Inventory of unused invoices/supplementary invoices, together with Unused invoices/supplementary invoices and all other unutilized accounting forms (e.g. vouchers, debit/credit memos, delivery receipts, purchase orders, etc.)	3. Taxpayer-applicant
4. Original copy of BIR Notices and Permits (e.g. ATP; NIRI; Accreditation Certificate and Permit to Use - for CRM/POS; etc.) issued to taxpayer as well as original copy of the BIR Certificate of Registration (COR)/Electronic COR	4. Taxpayer-applicant
ADDITIONAL DOCUMENTS, IF APPLICABLE TO THE FOLLOWING CASES:	
1. If transacting through a Representative: For Individuals: 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)] For Corporations/Non-individuals: 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 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 one of the signatory and authorized representative. [1 photocopy, both with one original specimen signature (wet)]	 1.1 Taxpayer-applicant being represented 1.2 Taxpayer-applicant/ Authorized Representative 1.1 Incorporators, Board of Directors 1.2 Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements at the designated Registration Counter. Note: Secure one queuing number per application. *Location: Registration Officer Counter*	1.1 None	None	2 Hours	Taxpayer-applicant
	1.2 Call queuing number and receive the application.	None	5 Minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
	1.3 Review the documents submitted by taxpayer. Verify existence of taxpayer's TIN in the eREG TIN QUERY/ITS/IRIS.Check the registration record of taxpayer if with existing tax types registered.	None	30 Minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
	1.4 Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR.	None	1 Hour	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
	1.5 Assign a Document Locator Number (DLN).	None	10 Minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
2. None *Location: Registration Officer Counter*	2.1 Check the veracity of the surrendered hardcopies of unused principal/supplementary receipts/invoices compared with the inventory of listing/s, business notices and permits (Authority to Print and Printer's Certificate of Delivery) and indorse to the Committee on Destruction and Disposal. Note: Destruction of unused sales invoices/official receipts and other accounting forms is a separate process outside the scope of this service.	None	2 Hours	Revenue Officer RDO/ LTAD/LTDO/ELTRD
3. None *Location: Registration Officer Counter*	3.1 Deregister form type and prepare the routing/ verification slip for the routing of application to other sections for checking of any open cases/tax liabilities or any other compliance requirements.	None	2 Hours	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
4. None *Location: Collection Officer Counter*	4.1 Receive application from CSS and check the ledger of the taxpayer if there are unposted payments and other compliance requirements that need to be settled and indicate such in the routing/ verification slip then forward the application to Compliance Section.	None	4 Hours	Revenue Officer RDO-Collection Section /Concerned Section - LTAD/LTDO/ELTRD
5. None *Location: Compliance Officer Counter*	5.1 Receive application from Collection Section and check if the taxpayer has open cases and other compliance requirements that need to be settled and indicate such in the routing/verification slip then forward the application to Assessment Section.	None	4 Hours	Revenue Officer RDO-Compliance Section/Concerned Section - LTAD/LTDO/ELTRD
6. None *Location: Assessment Officer Counter*	6.1 Receive application from Compliance Section and if taxpayer is currently subject to audit and other compliance requirements that need to be settled and indicate such in the routing/verification slip then return the application to CSS.	None	4 Hours	Revenue Officer RDO- Assessment Section/Concerned Section - LTAD/LTDO/ELTRD
7. None *Location: Registration Officer Counter*	7.1 Receive application and note comments of other sections where the application was routed Inform the taxpayer of any open cases/tax liabilities that need to be settled prior to issuance of tax clearance via email, via call or any other possible means of communication.	None	45 Minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
8. Comply with any findings and/or pay tax/es, if applicable.* Note: The time to which the taxpayer will comply with the findings and/or pay tax/es is not part of the total processing time for this service since it will be dependent solely to the taxpayer and not within the control of the BIR. *Location: Registration Officer Counter*	8.1 If there are no open cases/tax liabilities or if such has been complied already by the taxpayer, deregister tax types.	None	1 Hour	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
9. Buy loose Documentary Stamp (DS). *Location: Registration Officer Counter*	9.1 Receive payment of loose DS and forward to Revenue Collection Officer (RCO).	₱30.00 - DS	2 minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
	9.2 Receive the payment from NBRO and issue loose DST.	None	3 Minutes	RCO-RDO/LTD
	9.3 Generate Tax Clearance Certificate (TCL1)	None	1 hour	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	9.4 Review and initial/sign the TCL1	None	1 hour	RDO-CSS/ Registration Section LTAD/LTDO/ELTRD/ Revenue District Officer/Assistant Commissioner, Large Taxpayers Service
	9.5 Receive sign TCL and cancel/ deregister TIN	None	20 minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
10. Receive the TCL1.	10.1 Issue TCL1 to the taxpayer.	None	10 Minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**PHP 30.00**		

***If the taxpayer fails to comply with any findings or settle any tax liabilities found within thirty (30) days from receipt of such notification, the application shall be deemed denied. In case the taxpayer complies/settles beyond the 30-day grace period, it will be considered as a new application, hence, the taxpayer needs to resubmit the complete documentary requirements.**

28-C. Application for Closure of Business – Branch without Tax Liabilities

Registered branches with no other tax types other than Registration Fee shall file application for closure of a branch to inform the Bureau on its cessation of branch business operations.

Taxpayer Classification	Where to Register
1. Regular (non-large) Taxpayers	1. RDO where the Branch is registered
2. Large Taxpayers	2. Large Taxpayer Division where the Branch is registered.

Office or Division:	1. Revenue District Office (RDO) – Client Support Section (CSS) 2. LT Assistance Division – Registration Section 3. Excise LT Regulatory Division – Registration Section 4. LT Division – Cebu 5. LT Division – Davao
Category:	External Service
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business
Who may avail:	All Branches of Registered Business Taxpayers Applying for Closure
Operating Hours	8:00 AM to 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. BIR Form No. 1905 (2 original copies)	1.1 RDO – Client Support Section Area 1.2 Download at BIR Website (www.bir.gov.ph)
2. List of ending inventory of goods, supplies, including capital good (1 original copy)	2. Taxpayer-applicant
3. Inventory of unused invoices/supplementary invoices, together with Unused invoices/supplementary invoices and all other unutilized accounting forms (e.g. vouchers, debit/credit memos, delivery receipts, purchase orders, etc.)	3. Taxpayer-applicant
4. Original copy of business Notices and Permits (e.g. ATP; NIRI; Accreditation Certificate and Permit to Use - for CRM/POS; etc.) issued to taxpayer as well as original copy of the Certificate of Registration (COR) /Electronic COR	4. Taxpayer-applicant
ADDITIONAL DOCUMENTS, IF APPLICABLE TO THE FOLLOWING CASES:	
1. If transacting through a Representative: For Individuals: 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)] For Corporations/Non-individuals: 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 time submission; if authorized to more than one transaction, submit Certified True Copy (together with the original copy for presentation and validation only)]	 1.1 Taxpayer-applicant being represented 1.2 Taxpayer-applicant/ Authorized Representative 1.1 Incorporators, Board of Directors

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1.2 Any government-issued ID of one of the signatory and authorized representative [1 photocopy, both with one original specimen signature (wet)]	1.2 Taxpayer-applicant's Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get a queuing number in the office entrance and wait for your number to be called to submit the required complete documentary requirements at the designated Registration Counter. Note: Secure one queuing number per application. *Location: Registration Officer Counter*	1.1 None	None	2 Hours	Taxpayer-applicant
	1.2 Call queuing number and receive the application.	None	5 Minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
	1.3 Review the documents submitted by taxpayer. Verify existence of taxpayer's TIN in the eREG TIN QUERY/ITS/IRIS.Check the registration record of taxpayer if with existing tax types registered.	None	30 Minutes	Registration Officer RDO-CSS/Registration Section LTAD/LTDO/ELTRD
	1.4 Validate the accuracy and completeness of documentary requirements submitted by the applicant. If documents are complete, stamp received on the application and sign the Checklist of Documentary Requirements (CDR). If incomplete, return the submitted documents and inform the applicant of the lacking requirements by requiring the taxpayer to sign the CDR.	None	1 Hour	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
	1.5 Assign a Document Locator Number (DLN).	None	10 Minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
2. None *Location: Registration Officer Counter*	2.1 Check the veracity of the surrendered hardcopies of unused principal/supplementary receipts/invoices compared with the inventory of listing/s, business notices and permits (Authority to Print and Printer's Certificate of Delivery) and indorse to the Committee on Destruction and Disposal. Note: Destruction of unused sales invoices/official receipts and other accounting forms is a separate process outside the scope of this service	None	2 Hours	Revenue Officer RDO/ LTAD/LTDO/ELTRD
3. None *Location: Registration Officer Counter*	3.1 Check if there are unpaid/ unposted registration fees in the taxable year/s prior to the implementation of EOPT Law and	None	6 Hours and 45 Minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	inform the taxpayer of such, if applicable.			
4. Pay any unpaid registration fees in the taxable year/s prior to the implementation of Ease of Paying Taxes (EOPT) Law* Note: The time to which the taxpayer will comply with payment of the unpaid/ unposted registration fees findings is not part of the total processing time for this service since it will be dependent solely to the taxpayer and not within the control of the BIR. *Location: Registration Officer Counter*	4.1 If there are no unpaid/ unposted registration fees or if such has been settled already by the taxpayer, generate the Tax Clearance Certificate (TCL1)	None	2 Hours	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
5. Buy loose Documentary Stamp (DS). *Location: Registration Officer Counter*	5.1 Receive payment of loose DS and forward to Revenue Collection Officer (RCO).	₱30.00 - DS	2 minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ ELTRD
	5.2 Receive the payment from NBRO and issue loose DST.	None	3 Minutes	RCO-RDO/LTD
	5.3 Review and initial/sign the TCL1.	None	1 hour	RDO-CSS/ Registration Section LTAD/LTDO/ELTRD/Revenue District Officer/Assistant Commissioner, Large Taxpayers Service
	5.4 Receive sign TCL and cancel/ deregister TIN	None	20 minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ ELTRD
6. Receive the TCL1. *Location: Registration Officer Counter*	6.1 Issue TCL1 to the taxpayer.	None	5 Minutes	Registration Officer RDO-CSS/ Registration Section LTAD/LTDO/ELTRD
TOTAL PROCESSING TIME:		**2 Days**		
TOTAL PROCESSING FEE:		**None**		

Note: If bulk transactions (six applications and above), the processing time may be extended up to three (3) days.

*If the taxpayer fails to comply with any findings or settle any tax liabilities found within thirty (30) days from receipt of such notification, the application shall be deemed denied. In case the taxpayer complies/settles beyond the 30-day grace period, it will be considered as a new application, hence, the taxpayer needs to resubmit the complete documentary requirements.

29-A. Processing and Issuance of Approved ONETT Computation Sheet (OCS) – For Onerous Transfer of Real Property – Both Taxable and Exempt

OCS shall be prepared/accomplished/generated in duplicate by the ONETT Officers of the Revenue District Office (RDO) having jurisdiction over the place where the real property being transferred is located upon receipt of complete documentary requirements and shall be approved by any of these Revenue officials, namely: (1) Revenue District Officer; (2) Assistant Revenue District Officer; and (3) Chief, Assessment Section of the RDO.

Office or Division	Revenue District Office (RDO)
Classification	Simple - Complex* *Simple – when the following criteria are all met: 1. properties covered in the Transfer Document are three or less; 2. parties to the transaction have valid Taxpayer Identification Number (TIN); and 3. no ocular inspection is needed. Complex - when any of the above conditions under “simple” is not satisfied
Type of Transaction	G2C – Government to Citizen
Who may Avail	Taxpayers transferring ownership of real properties arising from sale

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
TIN of Seller/s and Buyer/s indicated in a duly accomplished TIN Verification Slip	Bureau of Internal Revenue
Notarized Deed of Absolute Sale/ Deed of Transfer/Deed of Consolidation/ Deed of Assignment/ Sheriff's Certificate of Sale/Final Order of the Court Confirming the Sale/ Deed of Partition/Certificate of Award; [One (1) original copy and two (2) photocopies]	Transferor/Transferee
Certified True Copy/ies of the Tax Declaration of Real Property at the time or nearest to the date of the transaction issued by the Local Assessor's Office for land and improvement applicable to the taxable transaction; [One (1) original copy and one (1) photocopy]	Provincial, City or Municipal Assessor
Certified True Copy/ies of Original/ Transfer/ Condominium Certificate/s of Title (OCT/TCT/CCT); [One (1) original copy and one (1) photocopy]	Registry of Deeds
Any of the following applicable document if the person transacting/signing is not one of the parties to the Deed of Transfer with a copy of Government -Issued ID (with date of birth and photo) of the parties to the transaction and the authorized representative: [One (1) original copy and two (2) photocopies] a. Notarized Special Power of Attorney (SPA), if representing individual taxpayer/s; or b. Secretary's Certificate or Board Resolution, if representing non-individual taxpayer/s	Transferor/Transferee
Other Applicable Documents:	
Certificate of No Improvement issued by the Assessor's Office, if the declared properties have no improvement; [One (1) original copy and one (1) photocopy]	Provincial, City or Municipal Assessor
PSA Certified true copy of Marriage Certificate/Contract, if transferor is married; [One (1) original copy for validation only and one (1) photocopy]	Philippine Statistics Authority
Certification from the Philippine Consulate, or Apostille, if the DOAS and SPA were executed abroad; [One (1) original copy and one (1) photocopy]	Philippine Consulate
Location Plan/Vicinity map, if the Tax Declaration of the property does not indicate the exact location of the property; [One (1) original copy and one (1) photocopy]	Provincial, City or Municipal Assessor
Sworn Letter of Intent to avail of the tax exemption on sale of principal residence indicating therein that such tax exemption has not been availed for the immediately preceding ten (10) years prior to sale – in case of sale of principal residence; [One (1) original copy and one (1) photocopy]	Transferor

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Certificate of Residency, in case of sale of principal residence; [One (1) original copy and one (1) photocopy]	Barangay Chairman/ Homeowner's Association
Proof of Purchase of new residence, if the DOAS presented on the sale of principal residence was notarized eighteen (18) months ago and claiming for tax exemption on sale of principal residence; [One (1) original copy and one (1) photocopy]	Transferor
Sales Invoice/Official Receipts, if the real property is classified as "ordinary asset"; [One (1) original copy and one (1) photocopy]	Transferor/Transferee
Contract to Sell and Schedule of Payments, if the purchase price is paid through installment/deferred manner; [One (1) original copy and one (1) photocopy]	Transferor
Any of the following documents if real property is for or under "Socialized Housing Program": a. Approved Subdivision Plans for the subject real property, with Certificate from the Department of Human Settlement and Urban Development (DHSUD) that said plan pertains to Socialized Housing Project; or b. Certification from DHSUD that the seller is engaged in socialized housing project and that the price of lot/housing unit is within the price ceiling for Socialized Housing pursuant to RA 7279; [One (1) original copy and one (1) photocopy]	DHSUD
Certification from National Home Mortgage Finance Corporation (NHMFC) that the subject property qualified as a CMP project, if property is under CMP; [One (1) original copy and one (1) photocopy]	NHMFC
Certified True Copy of the Articles of Incorporation of the Community Association, together with the Master List of its members, if the real property under the Community Mortgage Program (CMP); [One (1) original copy and one (1) photocopy]	Securities and Exchange Commission
Proof that the transferee is qualified beneficiary based on the documents submitted to the RDO by the CMP Association, if real property is under CMP; [One (1) original copy and one (1) photocopy]	Transferor/Transferee
Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if claiming tax exemption; [One (1) original copy and one (1) photocopy]	BIR
Certified True Copy of Deed of Sale / Assignment / Exchange issued by the Clerk of Court of City/ Municipality or Regional Trial Court (RTC) or the Office of the Executive Judge of the City/Municipality where the Notary Public is registered or certification of notarization from the National Archives Office [One (1) original copy and one (1) photocopy]- applicable for Antedated Sales	Clerk of Court of City/Municipality or Regional Trial Court (RTC) or the Office of the Executive Judge of the City/Municipality where the Notary Public is registered/ National Archives Office

WALK-IN TAXPAYERS (ONETT transacted manually) - SIMPLE

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Get Queueing number and TIN Verification Slip	1. Provide queueing number and TIN Verification Slip	None	30 minutes	Person Responsible for the Queueing Number/TIN Verification Slip
2. Submit complete documentary requirements with duly accomplished TIN Verification Slip to the Revenue Officer (RO) of the Assessment Section assigned for the day.	2. Receive documents from Taxpayer (TP).	None	30 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	2.1 Verify TIN of TP indicated in the TIN Verification Slip and affix signature.	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	2.2 Create new ONETT Tracking System (OTS) transaction number or manually in case of OTS unavailability:	None	4 hours	ONETT-Officer of the Day (RO from Assessment Section)
	2.3 Accomplish CDR in OTS by putting "ü" if submitted or "x" if not-			
3. Receive the generated CDR showing the documents not submitted	a. If complete requirements, stamp the photocopies of the documents submitted with "VERIFIED FROM THE ORIGINAL", accomplish "Routing Slip", and generate accomplished CDR from OTS			
	b. If incomplete, return the documents and CDR, that indicates the lacking requirements (with "x" mark), to be acknowledged by the taxpayer by affixing their signature.			
4. Receive approved CDR from the ONETT-OD and Claim Slip, if documents submitted are complete	3. Release copy of CDR indicating the requirements that have been complied with by the TP, together with the original copies of documents presented, then generate Claim Slip (CS) from the OTS or issue manually in case of OTS downtime, indicating therein the date of release of OCS. Log in the OCS Log sheet the manually created transaction number and claim slip, if OTS is not available.	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	4. Generate and review the OCS from the OTS or manually compute the tax due using the OCS form if OTS is unavailable, indicate in OCS the instruction to pay Certification Fee of P100 and loose documentary stamp of P30 per Electronic Certificate Authorizing Registration (eCAR) and submit to RDO/ARDO/CAS the entire ONETT docket for review and approval.	None	4 hours	ONETT-Officer of the Day (RO from Assessment Section)
None	5. Review the OCS, together with the complete documents and approve the OCS, then forward to ONETT Releasing/Custodian.	None	1 Day, 4 Hours	ONETT Approver-RDO/ARDO/CAS
5. Receive approved OCS from the RO-Releasing/Custodian upon presentation of CS, accomplish the Customer Satisfaction Survey and proceed to payment of the computed tax due, certification fee and loose Documentary Stamp on or before the prescribed due date indicated in the OCS, in any of the existing payment channels.	6. Release the OCS with instruction to pay ₱100 Certification fee and documentary stamp of ₱30 per eCAR as indicated in the OCS, in any of the prescribed payment channels. Also, provide the corresponding tax return forms and remind the taxpayer on the due dates indicated in the OCS. Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code and ask that it be accomplished by the TP.	None	1 Hour, 30 Minutes	ONETT Releasing/ Custodian

1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.	
TOTAL PROCESSING TIME:	**3 Days**
TOTAL PROCESSING FEE:	**None**

WALK-IN TAXPAYERS (ONETT transacted manually) – COMPLEX

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get Queueing number and TIN Verification Slip	1. Provide queueing number and TIN Verification Slip	None	30 minutes	Person Responsible for the Queueing Number/TIN Verification Slip
2. Submit complete documentary requirements with duly accomplished TIN Verification Slip to the Revenue Officer (RO) of the Assessment Section assigned for the day.	2. Receive documents from Taxpayer (TP).	None	30 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	3. Verify TIN of TP indicated in the TIN Verification Slip	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
3. Accomplish BIR Form 1904 and submit the requirements for TIN issuance	4. Issue TIN to parties to the transaction - If no existing TIN or TIN is invalid	None	2 hours	ONETT TIN Issuer (RO from CSS)
None	5. Create new ONETT Tracking System (OTS) transaction number or manually in case of OTS unavailability:	None	4 hours	ONETT-Officer of the Day (RO from Assessment Section)
4. Receive the generated CDR showing the lacking documents	a. If complete requirements, stamp the photocopies of the documents submitted with "VERIFIED FROM THE ORIGINAL", accomplish "Routing Slip", and generate accomplished CDR from OT			
	b. If incomplete, return the documents and CDR, that indicates the lacking requirements (with "x" mark), to be acknowledged by the taxpayer by affixing their signature.			
5. Receive approved CDR from the RO Officer-of-the Day (OD) and Claim Slip, if documents submitted are complete	6. Release copy of CDR indicating the requirements that have been complied with by the TP, then generate Claim Slip (CS) from the OTS or issue manually in case of OTS downtime, indicating therein the date of release of OCS. Encode manually-issued transaction number, the claim slip and other relevant information in the OCS Log Sheet , in case of OTS unavailability.	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	7. Generate and review the OCS from the OTS or manually compute the tax due using the OCS form if OTS is unavailable, indicate in OCS the instruction to pay Certification Fee of P 100 and loose documentary stamp of	None	1 day	ONETT-Officer of the Day (RO from Assessment Section)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	P 30 per Electronic Certificate Authorizing Registration (eCAR) and submit to RDO/ARDO/CAS the entire ONETT docket for review and approval.			
None	8. Review the OCS, together with the complete documents	None	2 days, 2 hours	ONETT Approver-RDO/ARDO/CAS
	a. If ocular inspection is not necessary/ report of RO is in order, documents are complete and computation is correct upon review, approve the OCS, and forward the OCS to the ONETT Releasing/Custodian. Proceed to #10			
	b. If ocular inspection is needed or there is lacking document or computation is incorrect, require the RO to conduct ocular inspection or return to RO for submission of lacking document or recomputation of the correct tax due. NOTE: Ocular inspection shall be conducted in any of the following instances: a. When there is conflict of data as to existence of improvement in documents presented; or b. Whenever the taxpayer invokes a special law that will result in payment of a lesser tax or protests the value applied on the properties subject of transfer.			
None	9. RO complies with the observation of the approving Revenue Official: a. conduct ocular inspection; b. Complete the lacking documents; c. Revise computation of tax due. Then, indorse the complete ONETT docket (accomplished CDR with complete documentary requirements and OCS) to the approving revenue officials (RDO/ARDO/CAS) for approval/signature of OCS. Back to #8	None	2 days, 4 hours	ONETT-Officer of the Day (RO from Assessment Section)
6. Receive approved OCS from the RO-Releasing/Custodian upon presentation of CS, accomplish the Customer Satisfaction Survey and proceed to payment of the computed tax due, certification fee and loose Documentary Stamp on or before the prescribed due date indicated in the OCS, in any of the existing payment channels.	10. Release the OCS with the corresponding tax return forms and remind the taxpayer on the due dates of tax payment, the instruction to pay P100 Certification fee and documentary stamp of P30 per eCAR as indicated in the OCS, in any of the prescribed payment channels. Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code to the TP to be accomplished.	None	1 hour, 30 minutes	ONETT Releasing/Custodian

1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.	
TOTAL PROCESSING TIME:	**7 Days**
TOTAL PROCESSING FEE:	**None**

Online ONETT done through the eONETT System

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Go to BIR website or access the eONETT System link to create an account. Fill out the necessary information in the online application form, upload the required documents and click the "Submit Application" button	1. Computes the tax due and penalties, if any based on the accomplished online application	None	30 minutes	System
None	2. Check/View the submitted online application thru the "List of Pending Applications". From there, manage one application by clicking the transaction no. or "Process" button	None	5 hours, 45 minutes	ONETT-OD (RO/GS) from the Assessment Section)
	Validate TIN, if valid, tick the "TIN Verified" box, if not valid, click the button "Return to TP for Compliance"		45 minutes	
	Check the correctness of the filled-out information and the uploaded required documents. If not complete, click the button "Return to TP for Compliance".		4 hours	
	Review the generated computations. If the documents are complete and computations are correct, click the "Submit" button.		1 hour, 30 minutes	
None	3. Review the submitted application and approve if the documents are complete and the computations are correct by clicking the "Approve" button	None	1 day, 3 hours	ONETT Approver-RDO/ARDO/CAS
2. Taxpayer receives notification from the system, with instruction to pay the computed tax due, certification fee/loose documentary stamp of P 30/per eCAR, and convenience fee.	4. Notifies the TP on the approval of the OCS with instruction to pay the computed tax due through any of the existing payment channels.	₱150.00	30 minutes	System
1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.				
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**PhP 150.00 Convenience Fee**		

29-B. Processing and Issuance of Approved ONETT Computation Sheet (OCS) – For Onerous Transfer of Shares of Stocks not Traded through Local Stock Exchange

OCS shall be prepared/accomplished/generated in duplicate by the ONETT Officers of the Revenue District Office (RDO) having jurisdiction over the place where the seller is registered upon receipt of complete documentary requirements and shall be approved by any of these Revenue officials, namely: (1) Revenue District Officer (RDO); (2) Assistant Revenue District Officer (ARDO); and (3) Chief, Assessment Section (CAS) of the RDO.

Office or Division	Revenue District Office (RDO)
Classification	Simple-Complex* *Simple – when the following criteria are all met: 1. shares of stocks covered in the Transfer Document are three or less; and 2. parties to the transaction have valid Taxpayer Identification Number (TIN). Complex - when any of the above conditions under "simple" is not satisfied
Type of Transaction	G2C – Government to Citizen
Who may Avail	Taxpayers transferring ownership of shares of stock arising from sale outside local stock exchange

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
TIN of Seller/s and Buyer/s indicated in a duly accomplished TIN Verification Slip	Bureau of Internal Revenue (BIR)
Notarized Deed of Absolute Sale/ Deed of Transfer; [One (1) original copy and two (2) photocopies]	Transferor/Transferee
Stock Certificate; [One (1) original copy and One (1) photocopy]	Transferor/Transferee
Proof of acquisition cost (any of these documents- Deed of Sale, Previous eCAR issued, Copy of SEC Registration, Subscription Agreement); [One (1) original copy and One (1) photocopy]	Transferor/Transferee
Proof of valuation of shares of stock: [One (1) original copy and One (1) photocopy]– any of the following: a. if stock is not listed or traded – Latest Audited Financial Statements of Issuing corporation with computation of book value per share; b. If stock is listed/traded – Price index from the PSE/latest FMV as published in the newspaper at the time of transaction; c. For club share- Price published in newspapers on the transaction date or nearest to the transaction date	Transferor/Transferee
Any of the following applicable document if the person transacting/signing is not one of the parties to the Deed of Transfer with a copy of Government-Issued ID (with date of birth and photo) of the parties to the transaction and the authorized representative: [One (1) original copy and two (2) photocopies] a.) Notarized Special Power of Attorney (SPA), if representing individual taxpayer/s b.) Secretary's Certificate or Board Resolution, if representing non-individual taxpayer/s	Transferor/Transferee
Other Applicable Documents:	
PSA Certified true copy of Marriage Certificate/Contract, if transferor is married; [One (1) original copy for validation only and One (1) photocopy]	Transferor
Proof of DST paid on original issuance, if the shares of stock have no par value; [One (1) original copy for validation only and One (1) photocopy]	Transferor
Proof of claimed deductions such as official receipt and/or invoices, if claiming expenses/deductions; [One (1) original copy and one (1) photocopy]	Transferor
Certification from the Philippine Consulate, or Apostille, if Transfer Document and SPA were executed abroad; [One (1) original copy and One (1) photocopy]	Philippine Consulate

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if claiming tax exemption [One (1) original copy and One (1) photocopy]	BIR

WALK-IN TAXPAYERS (ONETT transacted manually) - SIMPLE

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get Queueing number and TIN Verification Slip	1. Provide queueing number and TIN Verification Slip	None	30 minutes	Person Responsible for the Queueing Number/TIN Verification Slip
2. Submit complete documentary requirements with duly accomplished TIN Verification Slip to the Revenue Officer (RO) of the Assessment Section assigned for the day	2. Receive documents from Taxpayer (TP)	None	30 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	2.1 Verify TIN of TP indicated in the TIN Verification Slip and affix signature.	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	2.2 Create new ONETT Tracking System (OTS) transaction number or manually in case of OTS unavailability:	None	4 hours	ONETT-Officer of the Day (RO from Assessment Section)
	2.3 Accomplish CDR in OTS by putting “ü” if submitted or “x” if not-			
3. Receive the generated CDR showing the documents not submitted	a. If complete requirements, stamp the photocopies of the documents submitted with “VERIFIED FROM THE ORIGINAL”, accomplish “Routing Slip”, and generate accomplished CDR from OTS			
	b. If incomplete, return the documents and accomplished CDR that indicates the lacking requirements (with “x” mark), to be acknowledged by the taxpayer by affixing their signature			
4. Receive approved CDR from the ONETT-OD and Claim Slip, if documents submitted are complete	3. Release copy of CDR indicating the requirements that have been complied with by the TP, together with the original copies of documents presented, then generate Claim Slip (CS) from the OTS or issue manually in case of OTS downtime, indicating therein the date of release of OCS. Log in the OCS Log sheet the manually created transaction number and claim slip, if OTS is not available.	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	4. Generate and review the OCS from the OTS or manually compute the tax due using the OCS form if OTS is unavailable, indicate in OCS the instruction to pay Certification Fee of P100 and loose documentary stamp of P30 per Electronic Certificate Authorizing Registration (eCAR) and submit to RDO/ARDO/CAS the entire	None	4 hours	ONETT-Officer of the Day (RO from Assessment Section)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	ONETT docket for review and approval			
None	5. Review the OCS, together with the complete documents and approve the OCS, then forward to ONETT Releasing/Custodian	None	1 day and 4 hours	ONETT Approver-RDO/ARDO/CAS
5. Receive approved OCS from the RO-Releasing/Custodian upon presentation of CS, accomplish the Customer Satisfaction Survey and proceed to payment of the computed tax due, certification fee and loose Documentary Stamp on or before the prescribed due date indicated in the OCS, in any of the existing payment channels.	6.Release the OCS with instruction to pay P 100 Certification fee and documentary stamp of P 30 per eCAR as indicated in the OCS, in any of the prescribed payment channels. Also, provide the corresponding tax return forms and remind the taxpayer on the due dates indicated in the OCS. Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code and ask that it be accomplished by the TP.	None	1 hour, 30 minutes	ONETT Releasing/ Custodian
1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.				
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**None**		

WALK-IN TAXPAYERS (ONETT transacted manually) – COMPLEX

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get Queueing number and TIN Verification Slip	1. Provide queueing number and TIN Verification Slip	None	30 minutes	Person Responsible for the Queueing Number/TIN Verification Slip
2. Submit complete documentary requirements with duly accomplished TIN Verification Slip to the Revenue Officer (RO) of the Assessment Section assigned for the day	2. Receive documents from Taxpayer (TP)	None	30 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	3. Verify TIN of TP indicated in the TIN Verification Slip	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
3. Accomplish BIR Form 1904 and submit the requirements for TIN issuance	4. Issue TIN to parties to the transaction - If no existing TIN or TIN is invalid,	None	2 hours	ONETT TIN Issuer (RO from CSS)
None	5. Create new ONETT Tracking System (OTS) transaction number or manually in case of OTS unavailability:	None	4 hours	ONETT-Officer of the Day (RO from Assessment Section)
	5.1 Accomplish CDR in OTS by putting "ü" if submitted or "x" if not-			
4. Receive the generated CDR showing the lacking documents	a. If complete requirements, stamp the photocopies of the documents submitted with "VERIFIED FROM THE ORIGINAL", accomplish "Routing Slip", and generate accomplished CDR from OTS			
	b. If incomplete, return the documents and CDR that indicates the lacking			

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	requirements (with "x" mark), to be acknowledged by the taxpayer by affixing their signature			
5. Receive approved CDR from the RO Officer-of-the Day (OD) and Claim Slip, if documents submitted are complete	6. Release copy of CDR indicating the requirements that have been complied with by the TP, then generate Claim Slip (CS) from the ONETT Tracking System (OTS) or issue manually in case of OTS downtime, indicating therein the date of release of OCS. Encode manually-issued transaction number, the claim slip and other relevant information in the OCS Log Sheet, in case of OTS unavailability	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	7. Generate and review the OCS from the OTS or manually compute the tax due using the OCS form if OTS is unavailable, indicate in OCS the instruction to pay Certification Fee of P100 and loose documentary stamp of P30 per Electronic Certificate Authorizing Registration (eCAR) and submit to RDO/ARDO/CAS the entire ONETT docket for review and approval	None	1 day	ONETT-Officer of the Day (RO from Assessment Section)
None	8. Review the OCS, together with the complete documents and if the OCS is correct, approve and forward to the ONETT Releasing/Custodian. Otherwise, return to ONETT-OD to address the observations per review.	None	2 days and 2 hours	ONETT Approver-RDO/ARDO/CAS
None	9. RO complies with the observation of the approving Revenue Official: a. Complete the lacking documents; b. Revise computation of tax due. Then, indorse the complete ONETT docket (accomplished CDR with complete documentary requirements and OCS) to the approving revenue officials (RDO/ARDO/CAS) for approval/signature of OCS. Back to #8	None	2 days and 4 hours	ONETT-Officer of the Day (RO from Assessment Section)
6. Receive approved OCS from the RO- Releasing/Custodian upon presentation of CS, accomplish the Customer Satisfaction Survey and proceed to payment of the computed tax due, certification fee and loose Documentary Stamp on or before the prescribed due date indicated in the OCS, in any of the existing payment channels.	10. Release the OCS with the corresponding tax return forms and remind the taxpayer on the due dates of tax payment, the instruction to pay P100 Certification fee and documentary stamp of ₱30 per eCAR as indicated in the OCS, in any of the prescribed payment channels. Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code to the TP to be accomplished.	None	1 hour, 30 minutes	ONETT Releasing/ Custodian
1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.				
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**None**		

30-A. Processing and Issuance of Approved ONETT Computation Sheet (OCS) – For Donation of Real Properties

OCS shall be prepared/accomplished/generated in duplicate by the ONETT Officers of the Revenue District Office (RDO) having jurisdiction over the place of domicile of the donor at the time of donation, or if the donor has no legal residence in the Philippines, it shall be issued by RDO No. 39, South Quezon City, upon receipt of complete documentary requirements. The OCS shall be approved by any of these Revenue Official, namely: 1) the Revenue District Officer (RDO); 2) Assistant Revenue District Officer (ARDO) and 3) Chief, Assessment Section (CAS) of the RDO.

Office or Division	Revenue District Office (RDO)
Classification	Simple - Complex* *Simple – when the following criteria are all met: 1. properties covered in the Transfer Document are three or less; 2. parties to the transaction have valid Taxpayer Identification Number (TIN); and 3. no ocular inspection is needed. Complex - when any of the above conditions under “simple” is not satisfied
Type of Transaction	G2C – Government to Citizen
Who may Avail	Taxpayers transferring ownership of real properties arising from donation.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
TIN of Donor/s and Donee/s as indicated in the duly accomplished TIN Verification Slip	Bureau of Internal Revenue (BIR)
Notarized Deed of Donation [One (1) original copy and two (2) photocopies]	Donor/Donee
Certified True Copy/ies of the Original/Transfer/ Condominium Certificate/s of Title (front and back pages) of the donated property; [One (1) original copy and one (1) photocopy]	Registry of Deeds
Certified True Copy/ies of the Tax Declaration of Real Property at the time or nearest to the date of the transaction issued by the Local Assessor’s Office for land and improvement, relevant to the date of transaction; [One (1) original copy and one (1) photocopy]	Provincial, City or Municipal Assessor
Certificate of No Improvement issued by the Assessor’s Office, if the properties have no improvement; [One (1) original copy and one (1) photocopy]	Provincial, City or Municipal Assessor
Any of the following applicable document if the person transacting/signing is not one of the parties to the Deed of Transfer with a copy of Government-Issued ID (with date of birth and photo) of the parties to the transaction and the authorized representative: [One (1) original copy and two (2) photocopies] a.) Notarized Special Power of Attorney (SPA), if representing individual taxpayer/s b.) Secretary's Certificate or Board Resolution, if representing non-individual taxpayer/s	Donor/Donee
Other Applicable Documents:	
Proof of claimed tax credit, if with tax credit being claimed; [One (1) original copy and one (1) photocopy]	Donor
PSA Certified true copy of Marriage Certificate/Contract, if married transferor/s; [One (1) original copy and one (1) photocopy]	Donor
Proof of relationship of Donor/Donee, for donations transacted prior to TRAIN Law; [One (1) original copy and one (1) photocopy]	Donor/Donee
Certification from the Philippine Consulate, or Apostille, if Deed of Donation and SPA were executed abroad; [One (1) original copy and one (1) photocopy]	Philippine Consulate
Location Plan/Vicinity map, if the Tax Declaration does not indicate the exact location of the property and the zonal value cannot be readily determined from the documents submitted; [One (1) original copy and one (1) photocopy]	Provincial, City or Municipal Assessor

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if claiming tax exemption [One (1) original copy and one (1) photocopy]	BIR

WALK-IN TAXPAYERS (ONETT transacted manually) - SIMPLE

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Get Queueing number and TIN Verification Slip	1. Provide queueing number and TIN Verification Slip	None	30 minutes	Person Responsible for the Queueing Number/TIN Verification Slip
2. Submit complete documentary requirements with duly accomplished TIN Verification Slip to the Revenue Officer (RO) of the Assessment Section assigned for the day	2. Receive documents from Taxpayer (TP)	None	30 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	2.1 Verify TIN of TP indicated in the TIN Verification Slip and affix signature.	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	2.2 Create new ONETT Tracking System (OTS) transaction number or manually in case of OTS unavailability:	None	4 hours	ONETT-Officer of the Day (RO from Assessment Section)
	2.3 Accomplish CDR in OTS by putting "ü" if submitted or "x" if not-			
3. Receive the generated CDR showing the documents not submitted	a. If complete requirements, stamp the photocopies of the documents submitted with "VERIFIED FROM THE ORIGINAL", accomplish "Routing Slip", and generate the accomplished CDR from OTS			
	b. If incomplete, return the documents and accomplished CDR that indicates the lacking requirements (with "x" mark), to be acknowledged by the taxpayer by affixing their signature			
4. Receive approved CDR from the ONETT-OD and Claim Slip, if documents submitted are complete	3. Release copy of CDR indicating the requirements that have been complied with by the TP, together with the original copies of documents presented, then generate Claim Slip (CS) from the ONETT Tracking System (OTS) or issue manually in case of OTS downtime, indicating therein the date of release of OCS. Encode manually-issued transaction number, the claim slip and other relevant information in the OCS Log Sheet, in case of OTS unavailability	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	4. Generate and review the OCS from the OTS or manually compute the tax due using the OCS form if OTS is unavailable, indicate in OCS the instruction to pay Certification Fee of P100 and loose documentary stamp of P30 per Electronic Certificate Authorizing Registration (eCAR) and	None	4 hours	ONETT-Officer of the Day (RO from Assessment Section)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	submit to RDO/ARDO/CAS the entire ONETT docket for review and approval			
None	5. Review the OCS, together with the complete documents and approve the OCS, then forward to ONETT Releasing/Custodian	None	1 day and 4 hours	ONETT Approver-RDO/ARDO/CAS
5. Receive approved OCS from the RO- Releasing/Custodian upon presentation of CS, accomplish the Customer Satisfaction Survey and proceed to payment of the computed tax due, certification fee and loose Documentary Stamp on or before the prescribed due date indicated in the OCS, in any of the existing payment channels.	6. Release the OCS with instruction to pay P100 Certification fee and documentary stamp of P30 per eCAR as indicated in the OCS, in any of the prescribed payment channels. Also, provide the corresponding tax return forms and remind the taxpayer on the due dates indicated in the OCS. Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code and ask that it be accomplished by the TP.	None	1 hour and 30 minutes	ONETT Releasing/ Custodian
1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.				
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**None**		

WALK-IN TAXPAYERS (ONETT transacted manually) – COMPLEX

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get Queueing number and TIN Verification Slip	1. Provide queueing number and TIN Verification Slip	None	30 minutes	Person Responsible for the Queueing Number/TIN Verification Slip
2. Submit complete documentary requirements with duly accomplished TIN Verification Slip to the Revenue Officer (RO) of the Assessment Section assigned for the day	2. Receive documents from Taxpayer (TP)	None	30 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	2.1 Verify TIN of TP indicated in the TIN Verification Slip and affix signature.	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	2.2 Create new ONETT Tracking System (OTS) transaction number or manually in case of OTS unavailability:	None	4 hours	ONETT-Officer of the Day (RO from Assessment Section)
	2.3 Accomplish CDR in OTS by putting "ü" if submitted or "x" if not-			
3. Receive the generated CDR showing the documents not submitted	a. If complete requirements, stamp the photocopies of the documents submitted with "VERIFIED FROM THE ORIGINAL", accomplish "Routing Slip", and generate the accomplished CDR from OTS			
	b. If incomplete, return the documents and accomplished CDR that indicates the lacking requirements (with "x"			

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	mark), to be acknowledged by the taxpayer by affixing their signature.			
4. Receive approved CDR from the ONETT-OD and Claim Slip, if documents submitted are complete	3. Release copy of CDR indicating the requirements that have been complied with by the TP, together with the original copies of documents presented, then generate Claim Slip (CS) from the ONETT Tracking System (OTS) or issue manually in case of OTS downtime, indicating therein the date of release of OCS. Encode manually-issued transaction number, the claim slip and other relevant information in the OCS Log Sheet, in case of OTS unavailability	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	4. Generate and review the OCS from the OTS or manually compute the tax due using the OCS form if OTS is unavailable, indicate in OCS the instruction to pay Certification Fee of P100 and loose documentary stamp of P30 per Electronic Certificate Authorizing Registration (eCAR) and submit to RDO/ARDO/CAS the entire ONETT docket for review and approval	None	4 hours	ONETT-Officer of the Day (RO from Assessment Section)
None	5. Review the OCS, together with the complete documents and approve the OCS, then forward to ONETT Releasing/Custodian	None	1 day and 4 hours	ONETT Approver-RDO/ARDO/CAS
5. Receive approved OCS from the RO- Releasing/Custodian upon presentation of CS, accomplish the Customer Satisfaction Survey and proceed to payment of the computed tax due, certification fee and loose Documentary Stamp on or before the prescribed due date indicated in the OCS, in any of the existing payment channels.	6. Release the OCS with instruction to pay P100 Certification fee and documentary stamp of P30 per eCAR as indicated in the OCS, in any of the prescribed payment channels. Also, provide the corresponding tax return forms and remind the taxpayer on the due dates indicated in the OCS. Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code and ask that it be accomplished by the TP.	None	1 hour and 30 minutes	ONETT Releasing/ Custodian
1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.				
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**None**		

Online ONETT done through the eONETT System

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Go to BIR website or access the eONETT System link to create an account. Fill out the necessary information in the online application form, upload the required documents and click the "Submit Application" button	1. Computes the tax due and penalties, if any based on the accomplished online application	None	30 minutes	System

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	2. Check/View the submitted online application thru the "List of Pending Applications". From there, manage one application by clicking the transaction no. or "Process" button	None	5 hours, 45 minutes	ONETT-OD (RO/GS) from the Assessment Section)
	Validate TIN, if valid, tick the "TIN Verified" box, if not valid, click the button "Return to TP for Compliance"		45 minutes	
	Check the correctness of the filled-out information and the uploaded required documents. If not complete, click the button "Return to TP for Compliance".		4 hours	
	Review the generated computations, if the documents are complete and computations are correct, click the "Submit" button.		1 hour, 30 minutes	
	3. Review the submitted application and approve if the documents are complete and the computations are correct by clicking the "Approve" button			
2. Taxpayer receives notification from the system, with instruction to pay the computed tax due, certification fee/loose documentary stamp of P30/per eCAR, and **convenience fee**.	4. Notifies the TP on the approval of the OCS with instruction to pay the computed tax due through any of the existing payment channels.	₱ 150.00	30 minutes	System
1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.				
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**PhP 150.00 Convenience Fee**		

30-B. Processing and Issuance of Approved ONETT Computation Sheet (OCS)- For Donation of Personal Property

OCS shall be prepared/accomplished/generated in duplicate by the ONETT Officers of the Revenue District Office (RDO) having jurisdiction over the place of domicile of the donor at the time of donation, or if the donor has no legal residence in the Philippines, it shall be issued by RDO No. 39, South Quezon City, upon receipt of complete documentary requirements and to be approved by any of these Revenue Officials, namely: 1) Revenue District Officer (RDO); 2) Assistant Revenue District Officer (ARDO); 3) Chief, Assessment Section (CAS) of the RDO.

Office or Division	Revenue District Office (RDO)
Classification	Simple - Complex* *Simple – when the following criteria are all met: 1. properties covered in the Transfer Document are three or less; 2. parties to the transaction have valid Taxpayer Identification Number (TIN); and 3. no ocular inspection is needed. Complex - when any of the above conditions under “simple” is not satisfied
Type of Transaction	G2C – Government to Citizen
Who may Avail	Taxpayers transferring ownership of personal properties arising from donation.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
TIN of Donor/s and Donee/s as indicated in the duly accomplished TIN Verification Slip	Bureau of Internal Revenue (BIR)
Notarized Deed of Donation [One (1) original copy and two (2) photocopies]	Donor/Donee
Proof of ownership such as: [One (1) original copy for validation only and one (1) photocopy] a) Stock certificate, for shares of stock; b) Certificate of deposit/investment/indebtedness/stocks for donated cash or securities; c) Certificate of Registration of motor vehicle	 Donor Donor/Bank Donor/LTO
Proof of valuation of shares of stock: [One (1) original copy and one (1) photocopy] a.) For shares of stocks not listed/not traded - Latest Audited Financial Statement of the issuing corporation with computation of the book value per share; b.) For shares of stocks listed/traded - Price index from the PSE/latest FMV published in the newspaper at the time of transaction; c.) For club shares - Price published in newspapers on the transaction date or nearest to the transaction date.	 Issuing Corporation Donor/PSE Donor
Proof of valuation of other types of personal properties; [One (1) original copy and one (1) photocopy]	Donor
Any of the following applicable document for the transacting/signing party, if the latter is not one of the parties to the Deed of Donation with copy of Government-issued ID with photo and date of birth of the parties to the transaction and representative [One (1) original copy and two (2) photocopies] a.) Notarized Special Power of Attorney, if representing individual taxpayer/s b.) Secretary's Certificate or Board Resolution, if representing non-individual taxpayer/s	Donor/Donee
Other Applicable Documents:	
Proof of claimed deductions, if claiming deductions [One (1) original copy and one (1) photocopy]	Donor

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Proof of claimed tax credit, if with tax credit [One (1) original copy and one (1) photocopy]	Donor
Proof of relationship of Donor/Donee, if the Deed of Donation was transacted prior to TRAIN Law [One (1) original copy and one (1) photocopy	Donor/Donee
PSA Certified true copy of Marriage Certificate/Contract, if married transferor/s [One (1) original copy and one (1) photocopy]	Donor
Certification from the Philippine Consulate, or Apostille, if Deed of Donation and SPA were executed abroad [One (1) original copy and one (1) photocopy]	Philippine Consulate
Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if claiming tax exemption [One (1) original copy and one (1) photocopy]	BIR

WALK-IN TAXPAYERS (ONETT transacted manually) - SIMPLE

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Get Queueing number and TIN Verification Slip	1. Provide queueing number and TIN Verification Slip	None	30 minutes	Person Responsible for the Queueing Number/TIN Verification Slip
2. Submit complete documentary requirements with duly accomplished TIN Verification Slip to the Revenue Officer (RO) of the Assessment Section assigned for the day.	2. Receive documents from Taxpayer (TP).	None	30 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	2.1 Verify TIN of TP indicated in the TIN Verification Slip and affix signature.	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	2.2 Create new ONETT Tracking System (OTS) transaction number or manually in case of OTS unavailability:	None	4 hours	ONETT-Officer of the Day (RO from Assessment Section)
	2.3 Accomplish CDR in OTS by putting “ü” if submitted or “x” if not-			
3.Receive the generated CDR showing the documents not submitted	a. If complete requirements, stamp the photocopies of the documents submitted with “VERIFIED FROM THE ORIGINAL”, accomplish “Routing Slip and generate accomplished CDR from- OTS			
	b. If incomplete, return the documents and CDR, that indicates the lacking requirements (with “x” mark), to be acknowledged by the taxpayer by affixing their signature.			
4. Receive approved CDR from the ONETT-OD and Claim Slip, if documents submitted are complete	3. Release copy of CDR indicating the requirements that have been complied with by the TP, together with the original copies of documents presented, then generate Claim Slip (CS) from the ONETT Tracking System (OTS) or issue manually in case of OTS downtime, indicating therein the date of release of OCS	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	4. Generate and review the OCS from the OTS or manually compute the tax	None	4 hours	ONETT-Officer of the Day (RO from

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	due using the OCS form if OTS is unavailable, indicate in OCS the instruction to pay Certification Fee of P100 and loose documentary stamp of P30 per Electronic Certificate Authorizing Registration (eCAR) and submit to RDO/ARDO/CAS the entire ONETT docket for review and approval.			Assessment Section)
None	5. Review the OCS, together with the complete documents and approve the OCS, then forward to ONETT Releasing/Custodian	None	1 day and 4 hours	ONETT Approver-RDO/ARDO/CAS
5. Receive approved OCS from the RO- Releasing/Custodian upon presentation of CS, accomplish the Customer Satisfaction Survey and proceed to payment of the computed tax due, certification fee and loose Documentary Stamp on or before the prescribed due date indicated in the OCS, in any of the existing payment channels.	6. Release the OCS with instruction to pay P100 Certification fee and documentary stamp of P30 per eCAR as indicated in the OCS, in any of the prescribed payment channels. Also, provide the corresponding tax return forms and remind the taxpayer on the due dates indicated in the OCS. Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code and ask that it be accomplished by the TP.		1 hour and 30 minutes	ONETT Releasing/ Custodian
1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.				
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**None**		

WALK-IN TAXPAYERS (ONETT transacted manually) – COMPLEX

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get Queueing number and TIN Verification Slip	1. Provide queueing number and TIN Verification Slip	None	30 minutes	Person Responsible for the Queueing Number/TIN Verification Slip
2. Submit complete documentary requirements with duly accomplished TIN Verification Slip to the Revenue Officer (RO) of the Assessment Section assigned for the day.	2. Receive documents from Taxpayer (TP)	None	30 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	3. Verify TIN of TP indicated in the TIN Verification Slip	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
3. Accomplish BIR Form 1904 and submit the requirements for TIN issuance	4. Issue TIN to parties to the transaction - If no existing TIN or TIN is invalid	None	2 hours	ONETT TIN Issuer (RO from CSS)
None	5. Create new ONETT Tracking System (OTS) transaction number or manually in case of OTS unavailability:	None	4 hours	ONETT-Officer of the Day (RO from Assessment Section)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	5.1 Accomplish CDR in OTS by putting "ü" if submitted or "x" if not-			
4. Receive the generated CDR showing the lacking documents	a. If complete requirements, stamp the photocopies of the documents submitted with "VERIFIED FROM THE ORIGINAL", accomplish "Routing Slip", and generate accomplished CDR from OTS			
	b. If incomplete, return the documents and CDR, that indicates the lacking requirements (with "x" mark), to be acknowledged by the taxpayer by affixing their signature.			
5. Receive approved CDR from the RO Officer-of-the Day (OD) and Claim Slip, if documents submitted are complete	6. Release copy of CDR indicating the requirements that have been complied with by the TP, then generate Claim Slip (CS) from the ONETT Tracking System (OTS) or issue manually in case of OTS downtime, indicating therein the date of release of OCS	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	7. Generate and review the OCS from the OTS or manually compute the tax due using the OCS form if OTS is unavailable, indicate in OCS the instruction to pay Certification Fee of P100 and loose documentary stamp of P30 per Electronic Certificate Authorizing Registration (eCAR) and submit to RDO/ARDO/CAS the entire ONETT docket for review and approval	None	1 day	ONETT-Officer of the Day (RO from Assessment Section)
None	8. Review the OCS, together with the complete documents and if the OCS is correct, approve and forward to the ONETT Releasing/Custodian. Otherwise, return to ONETT-OD to address the observations per review	None	2 days and 2 hours	ONETT Approver-RDO/ARDO/CAS
None	9. RO complies with the observation of the approving Revenue Official: a. Complete the lacking documents; b. Revise computation of tax due. Then, indorse the complete ONETT docket (accomplished CDR with complete documentary requirements and OCS) to the approving revenue officials (RDO/ARDO/CAS) for approval/signature of OCS. Back to #8	None	2 days and 4 hours	ONETT-Officer of the Day (RO from Assessment Section)
6. Receive approved OCS from the RO- Releasing/Custodian upon presentation of CS, accomplish the Customer Satisfaction Survey and proceed to payment of the computed tax due, certification fee and loose Documentary Stamp on or before the prescribed due date indicated in the	10. Release the OCS with the corresponding tax return forms and remind the taxpayer on the due dates of tax payment, the instruction to pay P100 Certification fee and documentary stamp of P30 per eCAR as indicated in the OCS, in any of the prescribed payment channels. Provide the Customer Satisfaction	None	1 hour and 30 minutes	ONETT Releasing/ Custodian

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
OCS, in any of the existing payment channels	Survey Form (CSSF)/link/QR code to the TP to be accomplished.			
1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.				
TOTAL PROCESSING TIME:	**7 Days**			
TOTAL PROCESSING FEE:	**None**			

Online ONETT done through the eONETT System

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Go to BIR website or access the eONETT System link to create an account. Fill out the necessary information in the online application form, upload the required documents and click the "Submit Application" button.	1. Computes the tax due and penalties, if any based on the accomplished online application	None	30 minutes	System
None	2. Check/View the submitted online application thru the "List of Pending Applications". From there, manage one application by clicking the transaction no. or "Process" button	None	5 hours and 45 minutes	ONETT-Officer of the Day (RO/GS from Assessment Section)
	Validate TIN, if valid, tick the "TIN Verified" box, if not valid, click the button "Return to TP for Compliance"		45 minutes	
	Check the correctness of the filled-out information and the uploaded required documents. If not complete, click the button "Return to TP for Compliance".		4 hours	
	Review the generated computations, if the documents are complete and computations are correct, click the "Submit" button.		1 hour and 30 minutes	
None	3. Review the submitted application and approve if the documents are complete and the computations are correct by clicking the "Approve" button.	None	1 day and 3 hours	ONETT Approver-RDO/ARDO/CAS
2. Taxpayer receives notification from the system, with instruction to pay the computed tax due, certification fee/loose documentary stamp of ₱30/per eCAR, and convenience fee.	4. Notifies the TP on the approval of the OCS with instruction to pay the computed tax due through any of the existing payment channels.	₱ 150.00	30 minutes	System
1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.				
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**PhP 150.00 Convenience Fee**		

31. Processing and Issuance of Approved ONETT Computation Sheet (OCS) of Tax Due On Estate of the Decedent

OCS shall be prepared/accomplished/generated in duplicate by the ONETT Officers of the Revenue District Office (RDO) having jurisdiction over the place of domicile of the decedent at the time of his death, or if the decedent has no legal residence in the Philippines, it shall be issued by the Revenue District Office No. 39, South Quezon City, upon receipt of complete documentary requirements and to be approved by any of these Revenue Officials, namely: 1) Revenue District Officer (RDO); 2) Assistant Revenue District Officer (ARDO); 3) Chief, Assessment Section (CAS) of the RDO.

Office or Division	Revenue District Office (RDO)
Classification	Highly Technical
Type of Transaction	G2C – Government to Citizen
Who may Avail	Taxpayers transferring ownership of real / personal properties arising from estate.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For Real Properties	
TIN of decedent and heir/s as indicated in the duly accomplished TIN Verification Slip	Bureau of Internal Revenue (BIR)
Certified true copy of the Death Certificate; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs/PSA
Certified true copy of Original/ Transfer/ Condominium Certificate/s of Title (OCT/TCT/CCT); [One (1) original copy and one (1) photocopy]	Registry of Deeds
Certified true copy of the Tax Declaration of Real Properties for land and improvement at the time of death[One (1) original copy and one (1) photocopy]	Provincial, City or Municipal Assessor
Any of the following: [One (1) original copy and two (2) photocopies] a. Affidavit of Self Adjudication; b. Deed of Extra-Judicial Settlement of the Estate, if the estate has been settled extra judicially; c. Court order if settled judicially; or d. Sworn Declaration of all properties of the Estate	 Executor/Administrator/Heirs Executor/Administrator/Heirs Regional Trial Court Executor/Administrator/Heirs
A certified copy of the schedule of partition and the order of the court approving the same within thirty (30) days after the promulgation of such order, in case of judicial settlement. [One (1) original copy and one (1) photocopy]	Regional Trial Court
CPA Statement on the itemized assets of the decedent, itemized deductions from gross estate and the amount due if the gross value of the estate exceeds five million pesos (₱ 5,000,000) for decedent's death on or after January 1, 2018 or two million pesos (₱ 2,000,000) for decedent's death from January 1, 1998 to December 31, 2017. [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs/CPA
Certification of the Barangay Captain for the claimed Family Home (If the family home is conjugal property and does not exceed Php10 Million, the allowable deduction is one-half (1/2) of the amount only); [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs/Barangay
Duly notarized Promissory Note for "Claims Against the Estate" arising from Contract of Loan; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs
Accounting of the proceeds of loan contracted within three (3) years prior to death of the decedent; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs/CPA
Proof of the claimed "Property Previously Taxed"; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs
Proof of the claimed "Transfer for Public Use"; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs
Other Applicable Documents:	
Certificate of No Improvement issued by the Assessor's Office, if the declared properties have no improvement. [One (1) original copy and one (1) photocopy]	Provincial, City or Municipal Assessor
Proof of claimed tax credit; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Special Power of Attorney (SPA), if the person transacting/processing the transfer is not a party to the transaction and/or Sworn Statement, if one of the heirs is designated as executor/administrator; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs
Certification from the Philippine Consulate or Apostille, if DOAS and SPA were executed abroad; [One (1) original copy and one (1) photocopy]	Philippine Consulate
Location Plan/Vicinity map if zonal value cannot be readily determined from the documents submitted; [One (1) original copy and one (1) photocopy]	Provincial, City or Municipal Assessor
Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if claiming tax exemption; [One (1) original copy and One (1) photocopy]	BIR
BIR-approved request for installment payment of Estate tax due; [One (1) original copy and one (1) photocopy]	BIR
BIR-approved request for partial disposition of Estate; [One (1) original copy and one (1) photocopy]	BIR
Such other documents as may be required by law/rulings/regulations/etc. [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs
For Personal Properties	
TIN of decedent and heir/s; as indicated in the duly accomplished TIN Verification Slip	BIR
Certified true copy of the Death Certificate; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs/PSA
Any of the following: [One (1) original copy and two (2) photocopies] a. Affidavit of Self Adjudication; b. Deed of Extra-Judicial Settlement of the Estate, if the estate has been settled extra judicially; c. Court order if settled judicially; or d. Sworn Declaration of all properties of the Estate	 Executor/Administrator/Heirs Executor/Administrator/Heirs Regional Trial Court Executor/Administrator/Heirs
A certified copy of the schedule of partition and the order of the court approving the same within thirty (30) days after the promulgation of such order, in case of judicial settlement; [One (1) original copy and one (1) photocopy]	Regional Trial Court
CPA Statement on the itemized assets of the decedent, itemized deductions from gross estate and the amount due if the gross value of the estate exceeds five million pesos (₱ 5,000,000) for decedent's death on or after January 1, 2018 or two million pesos (₱ 2,000,000) for decedent's death from January 1, 1998 to December 31, 2017; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs/CPA
Duly notarized Promissory Note for "Claims Against the Estate" arising from Contract of Loan; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs
Accounting of the proceeds of loan contracted within three (3) years prior to death of the decedent; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs/CPA
Proof of the claimed "Property Previously Taxed"; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs
Proof of the claimed "Transfer for Public Use" [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs
Other Applicable Documents:	
Certificate of Deposit/ Investment/ Indebtedness owned by the decedent and the surviving spouse; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs/Bank
Photocopy of Certificate of Registration of vehicles and other proofs showing the correct value of the same; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs/LTO
Proof of valuation of shares of stock at the time of death: [One (1) original copy and one (1) photocopy] a. For shares of stocks not listed/not traded - Latest Audited Financial Statement of the issuing corporation with computation of the book value per share;	 Issuing Corporation

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
b. For shares of stocks listed/traded - Price index from the PSE/latest FMV published in the newspaper at the time of transaction; c. For club shares - Price published in newspapers on the transaction date or nearest to the transaction date	Executor/Administrator/Heirs/PSE Executor/Administrator/Heirs
Photocopy of certificate of stocks[One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs
Proof of valuation of other types of personal property. [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs
Proof of claimed tax credit; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs
Special Power of Attorney (SPA), if the person transacting/processing the transfer is not a party to the transaction and/or Sworn Statement if one of the heirs is designated as executor/administrator; [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs
Certification from the Philippine Consulate, or Apostille, if DOAS and SPA were executed abroad); [One (1) original copy and one (1) photocopy]	Philippine Consulate
Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if claiming tax exemption; [One (1) original copy and one (1) photocopy]	BIR
BIR-approved request for installment payment of Estate tax due; [One (1) original copy and one (1) photocopy]	BIR
BIR-approved request for partial disposition of Estate; [One (1) original copy and one (1) photocopy]	BIR
Such other documents as may be required by law/rulings/regulations/etc. [One (1) original copy and one (1) photocopy]	Executor/Administrator/Heirs

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1.Submit complete documentary requirements with duly accomplished BIR Form 1904 to the Revenue Officer (RO) of the Assessment Section assigned for the day	1.Receive and check completeness of documents from Taxpayer (TP).	None	30 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	1.1. Verify TIN of TP a. If no TIN or if the TIN indicated in the application differs from the ITS-REGs/IRIS TRS or the TIN does not belong to the involved parties, refer to CSS for registration/ resolution b. If TIN is valid, proceed to next step after stamping "TIN VERIFIED"	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	1.2. Accomplish Checklist of Documentary Requirements (CDR) a. If incomplete, return the documents and inform TP of the lacking requirements b. If complete requirements, release copy of CDR	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
2. Receive approved CDR and Claim Slip from the RO - Officer-of-the-Day (OD)	2. Release copy of CDR indicating the requirements that have been complied with by the TP, then issue Claim Slip (CS) indicating therein the date of release of OCS	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	2.1. Evaluate and compute the tax due using the ONETT Computation Sheet (OCS). NOTE: Computation of tax due may vary depending on the number of decedents and number of properties included in the transaction.	None	15 Days	ONETT-Officer of the Day (RO from Assessment Section)
None	2.2. Determine the value of the property at the time of decedent's death, whichever is higher from the following: a. zonal value b. fair market value of the Provincial/City Assessor	None	45 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	2.3. If ocular inspection is needed or there is lacking document or computation is incorrect, require the RO to conduct ocular inspection or return to RO for submission of lacking document or recomputation of the correct tax due. [NOTE: Ocular inspection shall be conducted in any of the following instances: a. When there is conflict of data as to existence of improvement in documents presented; or b. Whenever the taxpayer invokes a special law that will result in payment of a lesser tax or protests the value applied on the properties subject of transfer.]	None	2 days	ONETT Approver-RDO/ARDO/CAS
None	2.4. Consolidate and indorse the complete documents, together with CDR, to the Head, ONETT Team for review/approval	None	1 hour and 30 minutes	ONETT-Officer of the Day (RO from Assessment Section)
None	2.5. Review/ sign/ approve the CDR and OCS; Return to ONETT Team Member	None	2 days, 1 hour and 30 minutes	ONETT Approver-RDO/ARDO/CAS
3. Receive approved OCS, accomplish the Customer Satisfaction Survey form and pay the tax due indicated in the OCS, as well as the Certification Fee of P100 per eCAR and buy loose documentary stamp amounting to P30 per eCAR	3. Release OCS to TP, provide Customer Satisfaction Survey form or the QR code for online accomplishment, and remind the taxpayer of the due date for the payment of the computed tax due in the OCS	None	1 hour and 30 minutes	ONETT Releasing/ Custodian
1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.				
TOTAL PROCESSING TIME:		**20 Days**		
TOTAL PROCESSING FEE:		**None**		

32. Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR) for Sale/Donation/Estate (Original Issuance)

eCAR shall be issued by the Revenue District Office (RDO) having jurisdiction over the place where the property being transferred is located, in case of real property, or the RDO where the taxpayer is registered, in case of shares of stock, place of domicile of the donor at the time of donation, the place of domicile of the decedent at the time of his death or if the donor/ decedent has no legal residence in the Philippines, it shall be issued by RDO No. 39, South Quezon City, upon receipt of complete documentary requirements and to be signed by the Revenue District Officer (RDO)/ Assistant Revenue District Officer (ARDO)/ Chief, Assessment Section (CAS) of the RDO.

Office or Division	Revenue District Office (RDO)
Classification	Complex
Type of Transaction	G2C – Government to Citizen
Who may Avail	Taxpayers transferring ownership of real / personal properties arising from sale/donation/estate.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Tax Returns filed with proof of payment such as: Revenue Official Receipt (ROR); Duly Validated Bank Deposit Slip with Certification from the Authorized Agent Bank (AAB) which received the tax payment; Payment Confirmation/Reference Number, if payment made thru e-Payment channel; Copy of Tax Debit Memo used as payment; Certificate of Tax Exemption; or Proof of eFiling if no payment returns; [One (1) original copy and One (1) photocopy]	Taxpayer (RCO/AAB/ePayment Channel)
Proof of payment of Certification Fee and loose Documentary Stamp Tax (all original copies)	AAB/RCO
Approved ONETT Computation Sheet (OCS) of Tax Due; [One (1) original copy for validation only and One (1) photocopy]	Transferor/Transferee
Transfer document such as Deed of Absolute Sale, Deed of Assignment etc.; [One (1) original copy for validation only and One (1) photocopy]	Transferor/Transferee
Any of the following applicable document, if the person presenting is not the party who secured the OCS/ among the parties to the transaction: [One (1) original copy and two (2) photocopies]	
a. Notarized Special Power of Attorney (SPA), if representing individual taxpayer/s;	Transferor/Transferee
b. Secretary's Certificate or Board Resolution, if representing non-individual taxpayer/s;	Transferor/Transferee
c. Certification from the Philippine Consulate, or Apostille, if DOAS and SPA were executed abroad	Philippine Consulate

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete documentary requirements to the Revenue Officer (RO) of the Assessment Section assigned for the day	1. Receive and check completeness of documents from Taxpayer (TP)	₱100 Certification Fee, P30 loose documentary stamp tax/eCAR	30 minutes	ONETT-Officer of the Day (RO/GS from Assessment Section)
None	1.1 Accomplish Checklist of Documentary Requirements (CDR): a. If incomplete, accomplish CDR that indicates the lacking requirements and return the documents, to be acknowledged by the taxpayer by affixing their signature;	None	1 hour and 45 minutes	ONETT-Officer of the Day (RO/GS from Assessment Section)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	b. If complete requirements accomplish CDR			
2. Receive approved CDR and Claim Slip from the RO - Officer-of-the-Day (OD)	2. Release copy of CDR indicating the requirements that have been complied with by the TP, then issue Claim Slip (CS) indicating therein the date of release of eCAR.			
	2.1. Validate the submitted OCS from the Office file. Check if payment is based on the approved OCS and paid within the date indicated in the OCS. a. If the payment is incorrect, subject to recomputation of tax due and inform TP. (Follow the steps in the approval and issuance of OCS) b. If the payment is correct, endorse to ONETT Payment Verifier	None	1 hour and 30 minutes	ONETT-Officer of the Day (RO/GS from Assessment Section)
None	2.2 Verify ONETT payments based on any of the following: a. Integrated Tax System (ITS) - CBR or IRIS-CRR facilities); b. Batch Control Sheet (BCS) from AABs; c. Daily Online Payment Report (refer to OM No. 39-2022); d. Photocopies of the electronic Revenue Official Receipt (eROR) if paid through the Revenue Collection Officers (RCOs); and e. Mobile Revenue Collection Officer System (MRCOS) or List of Collections	None	3 days	ONETT Payment Verifier (RO/GS from Collection Section)
	2.3 Stamp the word “USED” on all copies of the proof of payment for tax due and certification fee.			
None	2.4 After verification of payment, affix signature in the OCS with “Payment Verified”. Forwards docket to encoder	None	30 minutes	ONETT Payment Verifier (RO/GS from Collection Section)
None	2.5 Encode the necessary details in the eCAR System. Generate/print the eCAR.	None	3 Days	ONETT Encoder
None	2.6 Stamped at the back of the transfer document to indicate the following: eCAR Number/s issued, date of issuance and signature over printed name of the approving officer. Indicate the “eCAR Number” on all copies of the proof of payment	None	45 minutes	ONETT Encoder
None	2.7 Review eCAR	None	1 hour	ONETT Approver-RDO/ARDO/CAS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	2.8 Approve and sign eCAR as well as at the back of the transfer document	None	1 hour	ONETT Approver-RDO/ARDO/CAS
3. Receive eCAR and original transfer documents with stamped necessary information such as eCAR number, date of issued and name of ONETT approver and signature, as well as proof of payment from ONETT Releasing/Custodian upon presentation of CS and the original transfer documents to verify the photocopies submitted in requesting for OCS (Deed of Absolute Sale, TCT/CCT, Tax Declaration, etc.) and accomplish the Customer Satisfaction Survey.	3. Release the approved eCAR and duly stamped transfer document and proof of payment provide the Customer Satisfaction Survey Form (CSSF)/ link/QR code to the TP to be accomplished.	None	1 hour	ONETT Releasing/ Custodian
1. The total processing time indicated above is computed on a per transaction basis and will vary based on volume of transactions received. 2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility.				
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**PHP 130.00 per eCAR**		

33. Processing of Delinquency Verification Certificate (DVC)

The DVC is a certification issued to taxpayer certifying that he/she/it is a tax compliant and has no outstanding tax liability within the Bureau. This is issued to individuals/corporations who have the purpose of TCC Revalidation, tax refund, issuance of Tax Debit Memo, closing of business and accreditation of printers.

Office or Division	Revenue District Office (RDO) where the taxpayer is registered Regional Collection Division (RCD) - who has jurisdiction over the Revenue District Office where the taxpayer is registered
Classification	Simple
Type of Transaction	G2B – Government to Business G2C – Government to Citizen
Who may Avail	Taxpayer securing the following documents or for the following purpose: • TCC Revalidation • Tax Refund • Tax Debit Memo (TDM) Issuance • Closure of Business • Accreditation of Printers

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. One (1) original Letter Request indicating the TIN and purpose/s;	Concerned Revenue District Office Concerned Regional Collection Division
2. For individual taxpayer, one (1) original copy of the Special Power of Attorney (SPA) or Authorization Letter signed by the applicant with one (1) photocopy of valid Identification Cards (any government issued ID) with three (3) original specimen signatures of both the applicant and the authorized representative (if applicable);	
3. For non-individual taxpayer, one (1) original copy of the Special Power of Attorney (SPA) or Authorization Letter signed by the authorized person as indicated in the Board Resolution with one (1) photocopy for each of valid Identification Cards (Company ID and any government issued ID) with three (3) original specimen signatures of both the applicant and the authorized representative, **applicable only to applications through an authorized representative**; and	
4. One (1) photocopy of proof of payment for ₱ 100.00 certification fee and loose documentary stamp tax worth ₱ 30.00	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Taxpayer accomplish the application form and file the same together with the letter of intent/request to the Receiving Officer of RDO or RCD.	1. Check the completeness of the application and the required attachments to the application form	₱ 100.00 Certification Fee and ₱ 30.00 loose Documentary Stamp to be attached to the DVC	10 minutes	Receiving Revenue Officer
none	1.1. Check if the person physically filing the application is duly authorized by the concerned taxpayerapplicant (applicable only in cases where the filer is a non- individual or a person other than the individual taxpayerapplicant).		3 minutes	Receiving Revenue Officer
none	1.2. Check from the ITS-REG/eTIS-TRS if the applicant is registered and under its jurisdiction. Otherwise,		4 Hours	Receiving Revenue Officer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	application should not be received and instruct the taxpayer to register and/or proceed to the Office having jurisdiction over the said applicant. (Note: with dependency on the availability/accessibilit y of the system)			
none	1.3. Forward the application with complete requirements to the Chief, TCS/ Collection Section Chief.		5 minutes	Receiving Revenue Officer
none	1.4. Check the existence of any record of tax liabilities, both from the Accounts Receivable Management System (if applicable) and the manually-maintained database/record /inventory.		30 minutes	Chief, TCS/Collection Section Chief
none	1.5. Request for Certificate of No Pending Criminal Information filed at any competent court from Legal Division. (Note: with dependency on the release of reply from Legal Division)		4 Hours	Chief, TCS/Collection Section Chief
none	1.6. Transmit the application, together with the results of verification, whether with or without delinquent accounts, to the Receiving Officer		5 minutes	Chief, TCS/Collection Section Chief
none	1.7. Encode in the database and prepare the DVC indicating the details of the tax liabilities, if any.		15 minues	Chief, TCS/Collection Section Chief
none	1.8. Forward the prepared DVC to the Section Chief for review.		5 minutes	Receiving Revenue Officer
none	1.9. Review the prepared DVC and affix initial thereon.		10 minutes	Chief, TCS/Collection Section Chief
none	1.10. Forward the DVC to the Head of Office for approval/signature.		5 minutes	Chief, TCS/Collection Section Chief
none	1.11. Approve/sign the DVC		10 minutes	Division Chief/RDO
none	1.12. Forward the approved DVC to the Releasing Officer.		5 minutes	Division Chief/RDO
none	1.13. Affix the documentary stamp tax and imprint seal, if any.		10 minutes	Receiving Revenue Officer
2. Receive the DVC.	2. Release to the taxpayer/applicant or his authorized representative.		10 minutes	Releasing Officer
1. The length of time to be spent on the verification of taxpayer's registration details and the absence of delinquent accounts may vary depending on the system's availability/accessibility. 2. The total processing time indicated above is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. The same may be extended depending on the volume of the received applications for the day. 3. The processing of applications for DVCs are being done on a per batch basis, where in processing of applications received in the morning commences in the afternoon, while applications received in the afternoon are processed in the morning of the next working day.				
TOTAL PROCESSING TIME:		**10 Hours, 3 minutes**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

34. Processing and Issuance of Tax Compliance Verification Certificate (TCVC)

A Tax Compliance Verification Certificate (TCVC) is a pre-requisite and one of the documentary requirements to be secured by all government bidders **except** non-resident foreign corporation (NRFC), non-resident alien not engaged in trade or business (NRANETB) and large taxpayers from the Collection Section of the concerned Revenue District Office (RDO) where the taxpayer is registered for the purpose of securing a Tax Clearance for Bidding Purposes (TCBP).

Office or Division:	Revenue District Office (RDO) where the taxpayer is registered
Classification:	Simple
Type of Transaction:	G2B – Government to Business G2C – Government to Citizen
Who may avail:	Prospective government bidders (individuals, partnerships, corporations, cooperatives, associations, whether taxable or non- taxable, etc.), except NRFC, NRANETB and Large Taxpayers

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
A. MANUAL FILING OF APPLICATION	
1. One (1) original copy of the duly accomplished Application Form for TCVC *(To be accomplished by individual taxpayer by the Authorized Officer of non- individual taxpayer Securing TCVC for TCBP)*;	Revenue District Office (RDO)
2. One (1) photocopy of Official Receipt of payment made for Certification Fee (₱100.00) or other proof of payment;	Taxpayer-applicant
3. Loose documentary stamp tax worth ₱30.00;	RDO
4. **For Individual Taxpayer** - one (1) original copy of valid and properly accomplished **Special Power of Attorney (SPA)** signed by the applicant, *applicable only to applications through an authorized representative;*	Taxpayer-applicant
For Corporation - one (1) original copy of Secretary's Certificate or one (1) original copy of Board Resolution, with attached one (1) photocopy of latest General Information Sheet (GIS) duly received by the Securities and Exchange Commission (SEC).	
For One Person Corporation (OPC) - one (1) photocopy of latest Articles of Incorporation and One (1) photocopy of Appointment of Officers duly received by the Securities and Exchange Commission (SEC) and One (1) original copy of valid and properly accomplished Special Power of Attorney (SPA) signed by the applicant, *applicable only to applications through an authorized representative*;	
For Partnership - one (1) original copy of Partnership's Certificate/Resolution or One (1) photocopy of Articles of Partnership;	
For Cooperatives - one (1) photocopy of Cooperative Annual Progress Report (CAPR) or One (1) photocopy of Cooperative Assessment Information System (CAIS) or One (1) photocopy of latest Articles of Cooperation and One (1) photocopy of Cooperative Secretary's Certificate/Cooperative Resolution and One (1) photocopy of Certificate of Eligibility/Compliance filed with the Cooperative Development Authority (CDA);	
For Joint Ventures - one (1) photocopy of Joint Venture Agreement duly signed by both parties and One (1) photocopy of Secretary's Certificate/Board Resolution/Partnership Resolution/SPA of each transacting party and One (1) photocopy of GIS of each transacting party *(for Corporations, etc.)*;	
5. One (1) photocopy of each valid identification cards (any government issued ID) with **three (3) specimen signatures** of the applicant and the authorized representative.	Taxpayer-applicant
B. ELECTRONIC FILING OF APPLICATION	
1. Scanned copy of Application Form for Tax Compliance Verification Certificate (TCVC);	Downloadable at BIR Official Website https://www.bir.gov.ph/index.php/tax-clearance/tax-clearance-application- form.html
2. Scanned copy of proof of payment of Certification Fee worth ₱100.00 with payment confirmation;	

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
3. Scanned copy of proof of payment of documentary stamp tax worth ₱30.00 with payment confirmation or scanned copy of loose documentary stamp tax.	

MANUAL FILING OF APPLICATION

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits Application Form together with required documents to the Receiving Revenue Officer(RRO) of Collection Section of RDO	1. Checks the veracity and completeness of the information supplied in the original Application Form and the completeness of the prescribed documentary requirements;	₱ 100.00 certification fee and loose documentary stamp worth ₱ 30.00 to be attached to TCVC	30 minutes	Receiving Revenue Officer (RRO), Collection Section, RDO
None	1.1 Checks if the person physically filing the taxpayer-applicant himself/herself or by any authorized representative (applicable only in cases where the filer is non-individual or a person other than the individual taxpayer-applicant);	None	25 minutes	RRO, Collection Section, RDO
None	1.2 Checks if all the prescribed documentary requirements per Checklist of Documentary Requirements (CDR) are attached to the application and reviews the details/information of the taxpayer-applicant on the submitted documents	None	25 minutes	RRO, Collection Section, RDO
None	1.3 Check from the Integrated Tax System-Registration System (ITS-REG) or Internal Revenue Integrated System-Taxpayer Accounting System (IRIS-TAS) if the applicant is registered and under its jurisdiction and validate the accuracy of the details of the taxpayer-applicant from ITS-REG/IRIS-TAS. Otherwise, application should not be received and instruct the taxpayer to register and/or proceed to the Office having jurisdiction over the said applicant. *(Note: with dependency on the availability/accessibility of the system)*	None	40 minutes	RRO, Collection Section, RDO
2. Receives the claim stub issued by the RRO of Collection Section of RDO/ receives the returned documents with attached CDR evaluated by the RRO	2. Prepares and issues claim stub to the taxpayer-applicant if it/he/she has satisfied the aforesaid documentary requirements, otherwise, the RRO will return the documents and inform the taxpayer-applicant or representative the reason/s for non-acceptance of the application indicated in the CDR;	None	20 minutes	RRO, Collection Section, RDO
None	2.1 Stamps "Received" the Application Form;	None	15 minutes	RRO, Collection Section, RDO
FRONTLINE PROCESSING TIME:		**2 hours and 35 minutes**		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	2.2 Forwards the entire file of the application to the Revenue Officer – Processor (RO/P);	None	20 minutes	RRO, Collection Section, RDO
None	2.3 Evaluates the submitted documents;	None	45 minutes	Receiving Revenue Officer-Processor (RO/P), Collection Section, RDO
None	2.4 Validates information provided by the taxpayer-applicant in the application form if it matches in the ITS-REG/IRIS-TAS (Taxpayer Identification Number (TIN), registered name, address, etc.); (Note: with dependency on the availability/ accessibility of the system)	None	60 minutes	RO/P, Collection Section, RDO
None	2.5 Encodes the details of the taxpayer-applicant (e.g., TIN, taxpayer's name and address) in the database of received application;	None	35 minutes	RO/P, Collection Section, RDO
None	2.6 Prints the TCVC	None	20 minutes	RO/P, Collection Section, RDO
None	2.7 Forwards/Routes the printed TCVC to the concerned Section of the RDO for verification, review and initial if the taxpayer-applicant is compliant/satisfied the prescribed criteria set forth in Item IV.2 of Revenue Memorandum Order (RMO) No. 46-2018 in relation to Sec. 4.4.2 of Revenue Regulations (RR) No. 8-2016, as amended;	None	1 day	RO/P, Collection Section, RDO
None	2.8 Validates the TCVC and affixes initial;	None	25 minutes	Chief, Collection Section, RDO
None	2.9 Forwards the printed TCVC to the Assistant Revenue District Officer (ARDO);	None	15 minutes	Chief, Collection Section, RDO
None	2.10 Reviews the evaluation sheet and the printed TCVC;	None	25 minutes	Assistant Revenue District Officer
None	2.11 Approves the Tax Compliance Verification Certificate;	None	15 minutes	Revenue District Officer
None	2.12 Returns to the RO/P the signed TCVC with all the supporting documents;	None	20 minutes	Revenue District Officer
None	2.13 Affixes documentary stamp to the signed TCVC and cancel the same or stamp "USED" the said documentary stamp, and imprint the dry seal to the signed TCVC;	None	30 minutes	RO/P, Collection Section, RDO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. Present the claim stub and receives TCVC.	3.1 Releases TCVC to the applicant	None	15 minutes	Releasing Revenue Officer
BACK-END PROCESSING TIME:		**1day 5 hours and 25 minutes**		
TOTAL PROCESSING TIME:		**2 days**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

ELECTRONIC FILING OF APPLICATION

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the clear and readable scanned copies of the Application Form together with the complete documentary requirements to BIR Centralized email: etcvc@bir.gov.ph using the prescribed template for subject of the email pursuant to Revenue Memorandum Circular (RMC) No. 121-2020: (Note: An email will be sent within the day acknowledging the receipt of your application)	1. Checks the dedicated official BIR email account from time to time whether there are applications for TCVC received from the BIR centralized email and acknowledge the application received;	₱100.00 Certification Fee and loose documentary stamp worth ₱30.00	20 minutes	Assigned Revenue Officer (ARO), Collection Section, RDO
2. Checks the status of the application after two (2) working days if no email confirmation is received. The validation results will be sent through the email of the taxpayer-applicant with corresponding control/ reference number from the processing office for monitoring and tracking purposes.	2. Reviews the information contained in the Application Form and all the scanned documentary requirements submitted by taxpayer-applicant thru email;	None	30 minutes	ARO, Collection Section, RDO
None	2.1 Checks if the Application Form for TCVC has been signed by the taxpayer/ authorized officer for non-individual, and evaluate the veracity and completeness of the information supplied in the duly accomplished Application Form for TCVC and the required supporting documents set forth under Item 5.1 of RMC No. 121-2020; (Note: In case of doubt as to the authenticity of the scanned document/s submitted via email, notify the taxpayer-applicant to submit the original document/s for validation)	None	35 minutes	ARO, Collection Section, RDO
None	2.2 Validates information provided by the taxpayer-applicant in the application form if it matches in the ITS-REG/IRIS-TAS (TIN, registered name, address, etc.); (Note: with dependency on the availability/ accessibility of the system)	None	30 minutes	ARO, Collection Section, RDO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2.1 Re-submit application in case of incomplete documentary requirements/ non-compliance to prescribed criteria.	2.3 Notifies taxpayer-applicant of the results of the validation through the registered email provided by the taxpayer-applicant within twenty-four (24) hours from the receipt of application for TCVC and complete documentary requirements using the prescribed auto-reply format. Assign a control/reference number on the confirmation email for monitoring and tracking purposes; In case the taxpayer-applicant fails to complete and satisfy the criteria set forth, the Revenue Officer shall notify the taxpayer-applicant via email of the lacking requirements and criterion/criteria not satisfied and require the taxpayer-applicant to submit compliance thereof. Taxpayer-applicant has to resubmit the application with the complete documentary requirements and/or satisfied criterion/ criteria; If the information contained in the application form is correct, documentary requirements were complete and criteria were satisfied upon validation/ verification, notify and inform the taxpayer that his/her application for TCVC is being processed for approval and the scanned copy of the TCVC will be forwarded to their email address the next working day;	None	45 minutes	ARO, Collection Section, RDO
None	2.4 Encodes the details of the taxpayer-applicant (e.g., TIN, taxpayer's name and address) in the database of received application;	None	15 minutes	ARO, Collection Section, RDO
None	2.5 Prints the TCVC;	None	15 minutes	ARO, Collection Section, RDO
None	2.6 Forwards/Routes the printed TCVC to the concerned Section of the RDO for verification, review and initial if the taxpayer-applicant is compliant/satisfied the prescribed criteria set forth in Item IV.2 of RMO No. 46-2018 in relation to Sec. 4.4.2 of RR No. 8-2016, as amended;	None	1 day and 3 hours	ARO, Collection Section, RDO
None	2.7 Validates The TCVC and affixes initial;	None	20 minutes	Chief, Collection Section, RDO
None	2.8 Forwards the printed TCVC to the ARDO;	None	15 minutes	Chief, Collection Section, RDO
None	2.9 Reviews the evaluation sheet and the printed TCVC;	None	15 minutes	Assistant Revenue District Officer
None	2.10 Approves the TCVC;	None	15 minutes	Revenue District Officer
None	2.11 Returns to the ARO the signed TCVC with all the supporting documents;	None	15 minutes	Revenue District Officer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	2.12 Affixes documentary stamp to the signed TCVC, cancel the same or stamped "USED" the said documentary stamp, and imprint the dry seal to the signed TCVC;	None	20 minutes	ARO, Collection Section, RDO
3. Prints the scanned copy of TCVC	3. Scans the printed and approved TCVC with seal and forward the same to the email address of the concerned taxpayer-applicant.	None	15 minutes	ARO, Collection Section, RDO
1. The length of time to be spent on the validation of RDO's routing slip and the verification if taxpayer-applicant has no outstanding tax liabilities may vary depending on the ARMS' availability/accessibility; 2. The total processing time indicated above is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. The same may be extended depending on the volume of the received applications for the day				
TOTAL PROCESSING TIME:		**2 Days**		
TOTAL PROCESSING FEE:		**PhP 130.00**		

35. Processing and Issuance of Deliquency Verification Report (DVR)

A Delinquency Verification Report (DVR) is a pre-requisite and one of the documentary requirements in applying for a Tax Clearance for General Purposes (TCGP) to be secured by the taxpayer-applicant from the Collection Section of the concerned RDO where the taxpayer is registered.

Office or Division	Revenue District Office (RDO) where the taxpayer is registered
Classification	Simple
Type of Transaction	G2B – Government to Business G2C – Government to Citizen
Who may Avail	Taxpayer who needs the same for the following purposes: 1. Philippine National Police - Supervisory Office for Security and Investigation Agencies (PNP-SOSIA); 2. Promotion/Confirmation of Appointment for Military personnel/Government Officials (except Cabinet Members); Note: Issuance of TCGP shall be based on the registered RDO of current place of assignment/employer of the applicant 3. Accreditation required by (except importer/customs broker); a. Philippine Government Electronic Procurement System (PhilGeps) b. Manila International Airport Authority (MIAA) c. Ninoy Aquino International Airport (NAIA) d. Philippine Economic Zone Authority (PEZA) e. Philippine Port Authority (PPA) f. Clark Freeport and Special Economic Zone (CFSEZ) g. Philippine Contractors Accreditation Board (PCAB) 4. Collection Purposes; 5. LTFRB Requirements for renewal of Franchise; 6. Bank Loans; 7. Government Agency requirements: a. Bangko Sentral ng Pilipinas (BSP) b. Professional Regulation Commission (PRC) c. Securities and Exchange Commission (SEC) d. Social Security System (SSS) e. Philippine Charity Sweepstake Office (PCSO) f. Commission on Election (COMELEC) g. Department of Energy (DOE) h. Department of Finance (DOF) i. Other government agencies; and 8. Others (except for Bidding Purposes, Accreditation of importers and custom brokers, sale/transfer of stocks or real properties and approval of sale/transfer of Certificate of Public Convenience).

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. One (1) original copy of the duly accomplished Application Form for DVR (To be accomplished by individual taxpayer by the Authorized Officer of *non-individual taxpayer Securing DVR for TCGP)*;	Revenue District Office (RDO)
2. Loose documentary stamp tax worth ₱30.00;	RDO
3. **For Individual Taxpayer** - one (1) original copy of valid and properly accomplished **Special Power of Attorney (SPA)** signed by the applicant, **applicable only to applications through an authorized representative.** **For Corporation** - one (1) original copy of Secretary's Certificate or one (1) original copy of Board Resolution, with attached one (1) photocopy of latest General Information Sheet (GIS) duly received by the Securities and Exchange Commission (SEC).	Taxpayer-applicant

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For One Person Corporation (OPC) - One (1) scanned copy of latest Articles of Incorporation and One (1) scanned copy of Appointment of Officers duly received by the Securities and Exchange Commission (SEC) and One (1) scanned copy of valid and properly accomplished Special Power of Attorney (SPA) signed by the applicant, applicable only to applications through an authorized representative; **For Partnership** - one (1) original copy of Partnership's Certificate/Resolution or One (1) photocopy of Articles of Partnership; **For Cooperatives** - One (1) photocopy of Cooperative Annual Progress Report (CAPR) or One (1) photocopy of Cooperative Assessment Information System (CAIS) or One (1) photocopy of latest Articles of Cooperation and One (1) photocopy of Cooperative Secretary's Certificate/Cooperative Resolution and One (1) photocopy of Certificate of Eligibility/Compliance filed with the Cooperative Development Authority (CDA); **For Joint Ventures** - One (1) photocopy of Joint Venture Agreement duly signed by both parties and One (1) photocopy of Secretary's Certificate/Board Resolution/Partnership Resolution/SPA of each transacting party and One (1) photocopy of GIS of each transacting party *(for Corporations, etc.);*	
4. One (1) photocopy of each valid identification cards (any government issued ID) with **three (3) specimen signatures** of the applicant and the authorized representative.	Taxpayer-applicant

PROCESSING OF TRC APPLICATION WITH INCOMPLETE DOCUMENTS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits Application Form together with required documents to the Receiving Revenue Officer(RRO) of Collection Section of RDO	1. Checks the veracity and completeness of the information supplied in the original Application Form and the completeness of the prescribed documentary requirements;	Loose documentary stamp worth ₱ 30.00 to be attached to DVR	10 minutes	Receiving Revenue Officer (RRO), Collection Section, RDO
None	1.1 Checks if the person physically filing the taxpayer-applicant himself/herself or by any authorized representative (applicable only in cases where the filer is non-individual or a person other than the individual taxpayer-applicant);	None	15 minutes	RRO, Collection Section, RDO
None	1.2 Checks if all the prescribed documentary requirements per Checklist of Documentary Requirements (CDR) are attached to the application and reviews the details/information of the taxpayer-applicant on the submitted documents.	None	10 minutes	RRO, Collection Section, RDO
None	1.3 Check from the Integrated Tax System-Registration System (ITS-REG) or Internal Revenue Integrated System-Taxpayer Accounting System (IRIS-TAS) if the applicant is registered and under its jurisdiction and validate the accuracy of the details of the taxpayer-applicant from ITS-REG/IRIS-TAS. Otherwise,	None	30 minutes	RRO, Collection Section, RDO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	application should not be received and instruct the taxpayer to register and/or proceed to the Office having jurisdiction over the said applicant. (Note: with dependency on the availability/accessibility of the system)			
2. Receives the claim stub issued by the RRO of Collection Section of RDO/ receives the returned documents with attached CDR evaluated by the RRO	2. Prepares and issues claim stub to the taxpayer-applicant if it/he/she has satisfied the aforesaid documentary requirements, otherwise, the RRO will return the documents and inform the taxpayer-applicant or representative the reason/s for non-acceptance of the application indicated in the CDR;	None	15 minutes	RRO, Collection Section, RDO
None	2.1 Stamps "Received" the Application Form;	None	15 minutes	RRO, Collection Section, RDO
FRONTLINE PROCESSING TIME:		**1 Hour, 35 Minutes**		
None	2.2 Forwards the entire file of the application to the Revenue Officer – Processor (RO/P);	None	5 minutes	RRO, Collection Section, RDO
None	2.3 Evaluates the submitted documents;	None	15 minutes	Receiving Officer-Processor (RO/P), Collection Section, RDO
None	2.4 Validates information provided by the taxpayer-applicant in the application form if it matches in the ITS-REG/IRIS-TAS (Taxpayer Identification Number (TIN), registered name, address, etc.); (Note: with dependency on the availability/ accessibility of the system)	None	60 minutes	RO/P, Collection Section, RDO
None	2.5 Encodes the details of the taxpayer-applicant (e.g., TIN, taxpayer's name and address) in the database of received application;	None	15 minutes	RO/P, Collection Section, RDO
None	2.6 Prints the DVR;	None	20 minutes	RO/P, Collection Section, RDO
None	2.7 Forwards/Routes the printed DVR to the concerned Section of the RDO for verification, review and initial if the taxpayer-applicant is compliant/satisfied the prescribed criteria set forth in Item IV.2 of Revenue Memorandum Order (RMO) No. 46-2018 in relation to Sec. 4.4.2 of Revenue Regulations (RR) No. 8-2016, as amended;	None	4 hours	RO/P, Collection Section, RDO
None	2.8 Validates the DVR and affixes initial;	None	25 minutes	Chief, Collection Section, RDO
None	2.9 Forwards the printed DVR to the Assistant Revenue District Officer (ARDO);	None	15 minutes	Chief, Collection Section, RDO
None	2.10 Reviews the evaluation sheet and the printed DVR;	None	25 minutes	Assistant Revenue District Officer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	2.11 Approves the Delinquency Verification Report;	None	15 minutes	Revenue District Officer
None	2.12 Returns to the RO/P the signed DVR with all the supporting documents;	None	20 minutes	Revenue District Officer
None	2.13 Affixes documentary stamp to the signed DVR and cancel the same or stamp "USED" the said documentary stamp, and imprint the dry seal to the signed DVR;	None	30 minutes	RO/P, Collection Section, RDO
3. Present the claim stub and receives DVR.	3. Releases DVR to the applicant	None	15 minutes	Releasing Revenue Officer
1. The length of time to be spent on the validation of RDO's routing slip and the verification if taxpayer-applicant has no outstanding tax liabilities may vary depending on the ARMS' availability/accessibility; 2. The total processing time indicated above is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. The same may be extended depending on the volume of the received applications for the day.				
BACK-END PROCESSING TIME:		**8 Hours, 25 Minutes**		
TOTAL PROCESSING TIME:		**10 Hours**		
TOTAL PROCESSING FEE:		**PhP 30.00**		

BUREAU *of* INTERNAL REVENUE

CITIZEN'S CHARTER

Revenue Regional Office

EXTERNAL SERVICES

1. Processing of the Request for Certificate of Employment (COE) for Resigned / Transferred / Retired / Deceased Employees (Still in Records Room of AHRMD – Active File)

The Administrative and Human Resource and Management Division (AHRMD) of the Regional Office processes the request for COE of the BIR employees assigned in the Regional and District Offices of the separated (resigned/ transferred/retired/deceased) Bureau of Internal Revenue (BIR) employees for different purposes such employment, clearance, retirement, and death claims.

Office or Division	Administrative and Human Resource and Management Division (AHRMD)
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may Avail	• Separated BIR employees • Authorized representative/s of the BIR employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Completely filled-out request form (1 original):	Administrative and Human Resource and Management Division (AHRMD).
2. Any government issued ID of the requesting separated BIR employee (1 photocopy)	Provided by the requesting separated BIR employee/representative.
3. Death Certificate (for death claims purposes) (1 photocopy):	Provided by the requesting heirs.
4. 2 government issued IDs of the authorized representative/s (1 photocopy) Note: Authorization is included in the Request form:	Provided by the requesting separated BIR employee/representative.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the AHRMD the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the database.	None	5 Minutes	Receiving Officer Administrative and Human Resource and Management Division (AHRMD)
None	1.1. Evaluate and validate required information to process COE	None	1 Day	Personnel Officer AHRMD
None	1.2. Encode and endorse the request to the Personnel Officer.	None	10 Minutes	Section Chief, AHRMD
None	1.3. Locate for the 201 file if:			
	1.3.1. still in the Records Room (AHRMD).	None	1 Hour*	Personnel Officer AHRMD
None	1.4 Encode, generate and affix initial on COE.	None	30 Minutes	Personnel Officer AHRMD
None	1.5 Review and affix initial.	None	10 Minutes	Section Chief, Human Resource Management Section (HRMS)
None	1.6 Approve and sign COE.	None	10 Minutes	Division Chief/Asst Chief AHRMD
None	1.7. Record approved COE.	None	10 Minutes	Section Chief, (HRMS)
2. Receive signed COE.	2. Release signed COE.	None	5 Minutes	Personnel Officer (AHRMD)
Still in records room of AHRMD				
TOTAL PROCESSING TIME:		**1 Day, 2 Hours, 20 Minutes**		
TOTAL PROCESSING FEE:		**None**		

2. Processing of the Request for Certificate of Employment (COE) for Resigned / Transferred / Retired / Deceased Employees (Already in Records Room/ Storage Facility - Inactive File)

The Administrative and Human Resource and Management Division (AHRMD) of the Regional Office processes the request for COE of the BIR employees assigned in the Regional and District Offices of the separated (resigned/transferred/retired/deceased) Bureau of Internal Revenue (BIR) employees for different purposes such employment, clearance, retirement, and death claims.

Office or Division	Administrative and Human Resource and Management Division (AHRMD)
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may Avail	• Separated BIR employees • Authorized representative/s of the BIR employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Completely filled-out request form (1 original):	Administrative and Human Resource and Management Division (AHRMD).
2. Any government issued ID of the requesting separated BIR employee (1 photocopy)	Provided by the requesting separated BIR employee/representative.
3. Death Certificate (for death claims purposes) (1 photocopy):	Provided by the requesting heirs.
4. 2 government issued IDs of the authorized representative/s (1 photocopy) Note: Authorization is included in the Request form:	Provided by the requesting separated BIR employee/representative.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the AHRMD the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the database.	None	5 Minutes	Receiving Officer Administrative and Human Resource and Management Division (AHRMD)
None	1.1. Evaluate and validate required information to process COE	None	1 Day	Personnel Officer AHRMD
None	1.2. Encode and endorse the request to the Personnel Officer.	None	10 Minutes	Section Chief, AHRMD
None	1.3. Locate for the 201 file if:			
	1.3.1. still in the Records Room (AHRMD).	None	1 Day*	Personnel Officer AHRMD
None	1.4 Encode, generate and affix initial on COE.	None	30 Minutes	Personnel Officer AHRMD
None	1.5 Review and affix initial.	None	10 Minutes	Section Chief, Human Resource Management Section (HRMS)
None	1.6 Approve and sign COE.	None	10 Minutes	Division Chief/Asst Chief AHRMD
None	1.7. Record approved COE.	None	10 Minutes	Section Chief, (HRMS)
2. Receive signed COE.	2. Release signed COE.	None	5 Minutes	Personnel Officer (AHRMD)
Already in Records Room/ Storage Facility- Inactive File				
TOTAL PROCESSING TIME:		**2 Days, 1 Hour, 20 Minutes**		
TOTAL PROCESSING FEE:		**None**		

3. Processing of Survivorship Benefits (Deceased Employees)

Processing of Survivorship benefits is required before the legal heir can claim the survivorship benefits from the GSIS.

Office or Division	Administrative and Human Resource and Management Division (AHRMD)
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may Avail	Legal Heir/Heirs of deceased BIR Employee

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Duly accomplished Application for Survivorship (GSIS Form No. 03102014-AFS), (2 originals).	Provided by the Legal Heir/Heirs, Blank form can be downloaded from the GSIS website or secure from Personnel Division (PD)/Administrative Human Resource Management Division (AHRMD)
2. Duly accomplished Application for Retirement/Separation/Life Insurance Benefits form (GSIS Form No. 06302017-RET), (2 originals)	Provided by the Legal Heir/Heirs, Blank form can be downloaded from the GSIS website or secure from Personnel Division (PD)/Administrative Human Resource Management Division (AHRMD)
3. Service Record (from other government agency/ies, if any) (1 original)	Provided by the Legal Heir/Heirs.
4. BIR Service Record (1 original)	Information & Records Section, Personnel Division
5. National Office Clearance (1 original)	Provided by the Legal Heir/Heirs
6. Ombudsman Clearance (1 original)	Provided by the Legal Heir/Heirs, secured from the Office of the Ombudsman
7. Clearance from the Office of the President (Presidential appointees only) (1 original)	Requested by the Personnel Division from the Office of the President, if any
8. Civil Service Commission Clearance (1 original)	Provided by the Legal Heir/Heirs, secured from the Civil Service Commission
9. BIR ID/E-card to be surrendered to: AHRMD if assigned in the Regional Office Personnel Division, if assigned in the National Office	Provided by the Legal Heir/Heirs
10. Death Certificate duly certified from the Philippines Statistics Authority (PSA) (1 original)	Provided by the Legal Heir/Heirs, secured from the PSA
11. Marriage Contract duly certified from the PSA, if any (1 original)	Provided by the Legal Heir/Heirs, secured from the PSA
12. Certificate of No Marriage (CENOMAR) duly certified from the PSA, if any (1 original)	Provided by the Legal Heir/Heirs, secured from the PSA
13. Birth Certificates of children of the deceased duly certified from the PSA, if any (1 original copy per child)	Provided by the Legal Heir/Heirs, secured from the PSA
14. Marriage Contract of married daughter/s of the deceased duly certified from the PSA, if any (1 original copy per child)	Provided by the Legal Heir/Heirs, secured from the PSA
15. Waiver of Rights (duly notarized and signed by all legal heirs identifying the person to process/receive claims) (1 original)	Provided by the Legal Heir/Heirs
16. Affidavit of Guardianship, if any minor heirs (duly notarized) (1 original)	Provided by the Legal Heir/Heirs

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure checklist of documentary requirements at AHRMD	1. Provide checklist of documentary requirements	None		
2. Submit to the AHRMD the duly accomplished request form and complete required attachments.	2. Check and evaluate the correctness and completeness of the documents submitted	None	15 Minutes	Administrative Officer, Administrative and Human Resource and Management Division (AHRMD)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	a. if complete, receive and record;	None		
None	b. if incomplete, mark needed documents and return all documents for completion	None		
None	2.1 Forward the complete documents for survivorship benefits to the Personnel Division (upon receipt from heir/s)	None	2 Days	Administrative Officer, AHRMD
Note: The total processing time may be extended, depending on the availability of the signatories. GSIS processing time varies per claimant.				
TOTAL PROCESSING TIME:		**2 Days, 15 Minutes**		
TOTAL PROCESSING FEE:		**None**		

4. Processing and Issuance of Tax Clearance for Bidding Purposes

The Tax Clearance Certificate (for Bidding Purposes) is issued to individual/nonindividual taxpayers who intends to enter into or participate in contract with the government in procurement of goods and services pursuant to Executive Order No. 398.

Office or Division	Regional Collection Divisions
Classification	Simple
Type of Transaction	G2B - Government to Business G2C – Government to Citizen
Who may Avail	Taxpayers intending to join public bidding in procurement of goods and services by government agencies

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. One (1) original copy of the duly accomplished and notarized application form with attached documentary stamp worth ₱ 30.00;	Regional Collection Divisions
2. One (1) original copy of Tax Compliance Verification Certificate (TCVC) issued by the Collection Section of the Revenue District Office (RDO) where the individual or non-individual taxpayer is currently and duly registered;	Revenue District Offices (Applicable only to Non-Large Taxpayers)
3. One (1) photocopy of Confirmation Receipt of electronic payment made for the certification fee worth ₱ 100.00;	Regional Collection Divisions
4. Loose documentary stamp worth ₱ 30.00;	Regional Collection Divisions
5. **Individual Taxpayer-Applicants**: One (1) original copy of valid and properly accomplished Special Power of Attorney (SPA) signed by the applicant, applicable only to applications through an authorized representative; **Non-Individual Taxpayer-Applicants:** **For Corporation** - One (1) original copy of Secretary's Certificate or One (1) original copy of Board Resolution, with attached One (1) photocopy of latest Information Sheet (GIS) duly received by the Securities and Exchange Commission (SEC); **For One Person Corporation (OPC)** - One (1) photocopy of latest Articles of Incorporation or One (1) photocopy of Appointment of Officers duly received by the Securities and Exchange Commission (SEC) and One (1) original copy of valid and properly accomplished Special Power of Attorney (SPA) signed by the applicant, applicable only to applications through an authorized representative; **For Partnership** - One (1) original copy of Partnership's Certificate/Resolution or One (1) photocopy of Articles of Partnership; **For Cooperatives** - One (1) photocopy of Cooperative Annual Progress Report (CAPR) or One (1) photocopy of Cooperative Assessment Information System (CAIS) or One (1) photocopy of latest Articles of Cooperation and One (1) photocopy of Cooperative Secretary's Certificate/Cooperative Resolution and One (1) photocopy of Certificate of Eligibility/Compliance filed with the Cooperative Development Authority (CDA); **For Joint Ventures** - One (1) photocopy of Joint Venture Agreement duly signed by both parties and One (1) photocopy of Secretary's Certificate/Board Resolution/Partnership Resolution/SPA of each transacting party and One (1) photocopy of GIS of each transacting party (for Corporations, etc.);	Regional Collection Divisions
6. One (1) photocopy of any valid government issued ID with three (3) specimen signatures of the applicant and the authorized representative;	Regional Collection Divisions

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
7. One (1) original copy of the unexpired Tax Clearance Certificate for Bidding Purposes, applicable only to application for renewal	Regional Collection Divisions

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit application form together with required documents to the receiving officer of Collection Division of Revenue Region	1. Check the veracity and completeness of the information supplied in the duly notarized Application Form and the completeness of the prescribed documentary requirements:	₱ 100.00 certification fee and loose documentary stamp worth ₱ 30.00 to be attached to Tax Clearance	1 Hour	Receiving Revenue Officer
	a. One (1) original duly accomplished and notarized Sworn Application Form signed by the company's responsible and ranking officer of the entity;			
	b. One (1) original or certified photocopy of Board Resolution, as shown by a Secretary's Certificate of the minutes/cont ents of the said Board Resolution;			
	c. One (1) photocopy of any government-issued ID of the company's authorized signatory and authorized claimant with three (3) original specimen signatures for each photocopy;			
	d. One (1) original Authorization Letter of the claimant;			
	e. Printout of eFPs payment form 0605 and payment confirmation receipt with payment details (with tax type MC, ATC: MC200) ₱ 100.00;			
	f. Loose documentary stamp worth ₱ 30.00;			
	g. One (1) original unexpired Tax Clearance Certificate for Bidding Purposes (if applicable);			
	h. One (1) photocopy of the Certificate of Registration (Form 2303)			
None	2. For Large Taxpayers request for COTL to ARMD and Prosecution Division if the taxpayer-applicant has any accounts receivable/delinquent accounts cases, stopfiler cases, pending criminal cases. (Note: with dependency on the release of reply from ARMD and Prosecution Division) For Regional Offices Request of COTL to AMS;		1 Day	ARMD/Prosecution Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	3. Check if the person physically filing the application is duly authorized by the taxpayer-applicant;		3 Minutes	Revenue Officer
None	4. Verify in the applicable ITS modules if the taxpayer-applicant is compliant with the following prescribed criteria and indicate findings in the evaluation sheet:			
	a. Payment of the current annual registration fee;		2 Minutes	Revenue Officer
	b. Regular use of the eFPS in filing the requisite tax returns and in paying the taxes due thereon;		2 Minutes	Revenue Officer
	c. Absence of open “stopfiler” cases.		2 Minutes	Revenue Officer
	d. Not tagged as “Cannot Be Located” (CBL) taxpayer;		2 Minutes	Revenue Officer
	e. Absence of any record of delinquent account; and		5 Minutes	Revenue Officer
	f. Absence of any pending criminal information filed in any competent court		2 Minutes	Revenue Officer
None	5. Prepare and Issue claim stub to the taxpayer-applicant using a pre-numbered form if it / he / she has satisfied the aforesaid documentary requirements/criteria, otherwise, issue a letter with reason/s indicated why the application could not be accepted;		10 Minutes	Revenue Officer
None	6. Indicate in the application form the assigned serial number of the claim stub;		5 Minutes	Revenue Officer
None	7. Stamp “Received” the application Form;		5 Minutes	Revenue Officer
None	8. Forward the entire file of the application to the Revenue Officer-Encoder;		5 Minutes	Revenue Officer
None	9. Encode the details of the applicant (e.g., TIN, name, claim stub number and address) in the database of received application and releasing record book maintained for the purpose;		10 Minutes	Revenue Officer
None	10. Forward the received application with complete documentary requirements to the Revenue Officer-Processor;		10 Minutes	Revenue Officer
None	11. Verify if applicant has delinquent accounts from Accounts Receivable Management Systems (ARMS);		10 Minutes	Revenue Officer
None	12. Encode and print the Tax Clearance for Bidding Purposes;		10 Minutes	Revenue Officer
None	13. Forward the printed Tax Clearance to the Assistant Division Chief for validation, review and initial;		10 Minutes	Revenue Officer
None	14. Validate evaluation sheet, review and initial;		10 Minutes	Assistant Division Chief

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	15. Forward the Tax Clearance to the Division Chief;		10 Minutes	Assistant Division Chief
None	16. Review the printed Tax Clearance;		10 Minutes	Division Chief
None	17. Approve and sign the Tax Clearance;		5 Minutes	Division Chief
None	18. Return to the Revenue Officer Processor the signed Tax Clearance with all the supporting documents;		5 Minutes	Division Chief
None	19. Affix documentary stamp tax, cancel the same, and imprint dry seal;		10 Minutes	Revenue Officer
None	20. Forward the signed Tax Clearance to the Releasing Officer;		10 Minutes	Revenue Officer
2. Present the Claim Stub and receive Tax Clearance	2. Release the Tax Clearance to the applicant		10 Minutes	Releasing Revenue Officer

1. If the taxpayer-applicant fails to comply with the submission of all the prescribed documentary requirements and/or did not satisfy any of the criteria to be eligible for the issuance of a Tax Clearance Certificate for Bidding Purposes, the application form with all the attached documents shall be immediately returned to the taxpayer-applicant, with a checklist of the documents/criteria that it/he/she must submit/satisfy.
2. The length of time to be spent on the verification of different criteria in the issuance of TCC from pertinent modules in the Integrated Tax System (ITS), as well as, other stand-alone systems, may vary depending on the systems' availability /accessibility.
3. The total processing time indicated is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. This processing time is exclusive of other processes/activities that are related to the issuance of Tax Clearance but are being undertaken after the Tax Clearance is released to the taxpayer-applicant (e.g., preparation of the List of Approved Tax Clearance, posting thereof to the BIR website, etc.). the processing time for each and every application may be extended, depending on the volume of the received applications for the day
4. The processing time for each and every application may be extended, depending on the volume of the received applications.

TOTAL PROCESSING TIME:	**1 Day, 3 Hours, 43 Minutes**
TOTAL PROCESSING FEE:	**PhP 130.00**

5. Processing of Tax Clearance Certificate (GENERAL PURPOSE)

The Tax Clearance Certificate (for General Purpose) is a certification issued to taxpayer certifying that he/she/it is a tax compliant and has no outstanding tax liability within the Bureau. This is issued to individuals/corporations needs the same for the purposes of PNP SOSIA, promotion/confirmation of appointment for military personnel/government officials (except Cabinet Members), accreditation (except importer/customs broker), collection purposes, LTFRB requirements for renewal of franchise, bank loans and any other purposes.

Office or Division:	Regional Collection Division (RCD) who has jurisdiction over the Revenue District Office (RDO) where the taxpayer is registered
Classification:	Simple
Type of Transaction:	G2B - Government to Business G2C – Government to Citizen
Who may avail:	Taxpayer who needs the same for the following purposes: 1. Philippine National Police - Supervisory Office for Security and Investigation Agencies (PNP-SOSIA); 2. Promotion/Confirmation of Appointment for Military personnel/Government Officials (except Members); Note: Issuance of TCGP shall be based on the registered RDO of current place of assignment/employer of the applicant 3. Accreditation required by (except importer/customs broker); a. Philippine Government Electronic Procurement System (PhilGeps) b. Manila International Airport Authority (MIAA) c. Ninoy Aquino International Airport (NAIA) d. Philippine Economic Zone Authority (PEZA) e. Philippine Port Authority (PPA) f. Clark Freeport and Special Economic Zone (CFSEZ) g. Philippine Contractors Accreditation Board (PCAB) 4. Collection Purposes; 5. LTFRB Requirements for renewal of Franchise; 6. Bank Loans; 7. Government Agency requirements: a. Bangko Sentral ng Pilipinas (BSP) b. Professional Regulation Commission (PRC) c. Securities and Exchange Commission (SEC) d. Social Security System (SSS) e. Philippine Charity Sweepstake Office (PCSO) f. Commission on Election (COMELEC) g. Department of Energy (DOE) h. Department of Finance (DOF) i. Other government agencies; and 8. Others (except for Bidding Purposes, Accreditation of importers and custom brokers, sale/transfer of stocks or real properties and approval of sale/transfer of Certificate of Public Convenience).

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. One (1) original copy of duly accomplished and notarized application form with attached documentary stamp worth ₱ 30.00;	Concerned Regional Collection Division
2. **Individual Taxpayer-Applicants:** One (1) original copy of valid and properly accomplished Special Power of Attorney (SPA) signed by the applicant, applicable only to applications through an authorized representative; **Non-Individual Taxpayer-Applicants**: **For Corporation** - One (1) original copy of Secretary's Certificate or One (1) original copy of Board Resolution, with attached One (1) photocopy of latest	Taxpayer-Applicant

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
General Information Sheet (GIS) duly received by the Securities and Exchange Commission (SEC); **For One Person Corporation (OPC)** - One (1) photocopy of latest General Information Sheet (GIS) duly received by the Securities and Exchange Commission (SEC) and One (1) original copy of valid and properly accomplished Special Power of Attorney (SPA) signed by the applicant, applicable only to applications through an authorized representative; **For Partnership** - One (1) original copy of Partnership's Certificate/Resolution or One (1) photocopy of Articles of Partnership; **For Cooperatives** - One (1) photocopy of Cooperative Annual Progress Report (CAPR) or One (1) photocopy of Cooperative Assessment Information System (CAIS) or One (1) photocopy of latest Articles of Cooperation and One (1) photocopy of Cooperative Secretary's Certificate/Cooperative Resolution and One (1) photocopy of Certificate of Eligibility/Compliance filed with the Cooperative Development Authority (CDA); **For Joint Ventures** - One (1) photocopy of Joint Venture Agreement duly signed by both parties and One (1) photocopy of Secretary's Certificate/Board Resolution/Partnership Resolution/SPA of each transacting party and One (1) photocopy of GIS of each transacting party (for Corporations, etc.);	
3. One (1) photocopy of each valid identification cards (any government issued ID) with three (3) specimen signatures of the applicant and the authorized representative.	Taxpayer-Applicant
4. One (1) photocopy of proof of payment of Certification Fee and loose documentary stamp worth ₱ 30.00;	Taxpayer-Applicant
5. One (1) original copy of Delinquency Verification Report (DVR) issued by concerned RDO	Concerned Revenue District Office (RDO)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Taxpayer accomplish the application form and file the same with the Receiving Officer of RCD	1. Check the completeness of the application form and the required attachments to the application form	₱ 100.00 Certification Fee and ₱ 30.00 loose Documentary Stamp to be attached to the Tax Clearance Certificate (General Purpose)	10 Minutes	Receiving Revenue Officer
None	1.1. Check if the person physically filing the application is duly authorized by the concerned taxpayer-applicant (applicable only in cases where the filer is a nonindividual or a person other than the individual taxpayer-applicant).		3 Minutes	Receiving Revenue Officer
None	1.2. Check from the ITS-REG/eTIS-TRS if the applicant is registered and under its jurisdiction. Otherwise, application should not be received and instruct the taxpayer to register and/or proceed to the Office having jurisdiction over the said applicant.		4 Hours	Receiving Revenue Officer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	(Note: with dependency on the availability/accessibility of the system)			
None	1.3 Indicate the control number in the application form and encode in the database		10 Minutes	Receiving Revenue Officer
None	1.4. Forward the application, together with the complete attachments, to the verifier.		5 Minutes	Receiving Revenue Officer
None	1.5. Validate authenticity of the submitted DVR from the RDO/verify if the applicant has no record of tax liabilities, both from the Accounts Receivable Management System (if applicable) and the manually-maintained database / record of inventory.		30 Minutes	Verifier
None	1.6. Request for certificate of no pending criminal information filed at any competent court from Legal Division. (Note: with dependency on the release of reply from Legal Division)		4 Hours	Verifier
None	1.7. Transmit the application to the processor, whether or not the taxpayer-applicant satisfied the prescribed criteria.		5 Minutes	Verifier
None	1.8. Prepare the Tax Clearance		15 Minutes	Processor
None	1.9. Forward the prepared Tax Clearance to the verifier for his/her review.		5 Minutes	Processor
None	1.10. Review the prepared Tax Clearance and affix initial thereon.		10 Minutes	Verifier
None	1.11. Forward the Tax Clearance or Letter of denial to the Head of Office for approval/ signature		5 Minutes	Verifier
None	1.12. Approve/sign the Tax Clearance.		10 Minutes	Head of Office
None	1.13. Forward the Tax Clearance to the Releasing Officer.		5 Minutes	Head of Office
None	1.14. Affix the documentary stamp tax and imprint seal, if any.		10 Minutes	Releasing Officer
2. Receive Tax Clearance Certificate for General Purpose	2. Release the Tax Clearance Certificate or Letter of Denial to the taxpayer/applicant or his authorized person.	None	10 Minutes	Releasing Officer
1. The length of time to be spent on the validation of RDO's verification slip and the verification if taxpayer-applicant has no outstanding tax liabilities may vary depending on the ARMS' availability/accessibility; 2. The total processing time indicated above is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. The same may be extended depending on the volume of the received applications for the day				
TOTAL PROCESSING TIME:		**10 Hours, 13 Minutes**		
TOTAL PROCESSING FEE:		**PhP 130.00**		

6. Processing of the Request for Service Record (SR) for Resigned / Transferred / Retired / Deceased Employees (Records Still in the Records Room of AHRMD- Active File)

The Administrative and Human Resource and Management Division (AHRMD) of the Regional Office processes the request for SR of the separated (resigned/ transferred/retired/deceased) Bureau of Internal Revenue (BIR) employee for different purposes such as employment, clearance, retirement, and death claims.

Office or Division:	Administrative and Human Resource and Management Division (AHRMD)
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	• Separated BIR employees • Authorized representative/s of the BIR employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Completely filled-out request form (1 original)	Administrative and Human Resource and Management Division (AHRMD)
2. ID of the requesting separated BIR employee (1 photocopy)	Provided by the requesting separated BIR employee
3. Death Certificate (for death claims purposes) (1 photocopy)	Provided by the requesting heirs
4. 2 government issued IDs of the authorized representative/s (1 photocopy) Note: Authorization is included in the Request form	Provided by the requesting separated BIR employee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the AHRMD the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the database;	None	5 Minutes	Receiving Officer, Administrative and Human Resource and Management Division (AHRMD)
None	1.1. Evaluate and validate required information to process SR;	None	1 Day	Personnel Officer, Compensation and Benefits Section (CBS)
None	1.2. Encode and endorse the request to the Personnel Officer;	None	10 Minutes	Section Chief, Information and Records Section (IRS)
None	1.3. Locate for the 201 file, if:	None	1 Hour	Personnel Officer AHRMD
	1.3.1. still in the Records Room (AHRMD)			
None	1.4. Encode, generate and affix initial on SR;	None	30 Minutes	Personnel Officer AHRMD
None	1.5. Review and affix initial;	None	30 Minutes	Section Chief, Human Resource Management Section (HRMS)
None	1.6. Approve and sign SR;	None	30 Minutes	Division Chief/Asst. Chief AHRMD
None	1.7. Record Approved SR.	None	10 Minutes	Section Chief, HRMS
2. Receive signed SR.	2. Release signed SR.	None	10 Minutes	Releasing Officer AHRMD

Still in the Records Room of AHRMD	
TOTAL PROCESSING TIME:	**1 Day, 3 Hours, 5 Minutes**
TOTAL PROCESSING FEE:	**None**

7. Processing of the Request for Service Record (SR) for Resigned / Transferred / Retired / Deceased Employees (Records already in the Records Room/Storage Facility – Inactive File)

The Administrative and Human Resource and Management Division (AHRMD) of the Regional Office processes the request for SR of the separated (resigned/ transferred/retired/deceased) Bureau of Internal Revenue (BIR) employee for different purposes such as employment, clearance, retirement, and death claims.

Office or Division:	Administrative and Human Resource and Management Division (AHRMD)
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	- Separated BIR employees - Authorized representative/s of the BIR employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Completely filled-out request form (1 original)	Administrative and Human Resource and Management Division (AHRMD)
2. ID of the requesting separated BIR employee (1 photocopy)	Provided by the requesting separated BIR employee
3. Death Certificate (for death claims purposes) (1 photocopy)	Provided by the requesting heirs
4. 2 government issued IDs of the authorized representative/s (1 photocopy) Note: Authorization is included in the Request form	Provided by the requesting separated BIR employee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the AHRMD the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the database;	None	5 Minutes	Receiving Officer, Administrative and Human Resource and Management Division (AHRMD)
None	1.1. Evaluate and validate required information to process SR;	None	1 Day	Personnel Officer, Compensation and Benefits Section (CBS)
None	1.2. Encode and endorse the request to the Personnel Officer;	None	10 Minutes	Section Chief, Information and Records Section (IRS)
None	1.3 Locate for the 201 file, if:	None	1 Day	Personnel Officer AHRMD
	1.3.1. still in the Records Room (AHRMD)			
None	1.4. Encode, generate and affix initial on SR;	None	30 Minutes	Personnel Officer AHRMD
None	1.5. Review and affix initial;	None	30 Minutes	Section Chief, Human Resource Management Section (HRMS)
None	1.6. Approve and sign SR;	None	30 Minutes	Division Chief/Asst. Chief AHRMD
None	1.7. Record Approved SR.	None	10 Minutes	Section Chief, HRMS
2. Receive signed SR.	2. Release signed SR.	None	10 Minutes	Releasing Officer AHRMD

Records already in the Records Room/ Storage Facility – Inactive File	
TOTAL PROCESSING TIME:	**2 Days, 2 Hours, 5 Minutes**
TOTAL PROCESSING FEE:	**None**

BUREAU *of* INTERNAL REVENUE

CITIZEN'S CHARTER

National Office

EXTERNAL SERVICES


1. Processing of Request for Permit to Buy/ Sell/ Commingle/ Transfer Bioethanol Fuel

Manufacturers/Importers of Petroleum Products are required to secure for Permit to Buy/Sell/Commingle/Transfer Bioethanol Fuel to monitor raw materials used and the biofuel produced and for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Simple
Type of Transaction:	G2B – Government to Business, G2C – Government to Citizen
Who may avail:	Taxpayers requesting for permit to buy/sell/commingle/transfer bioethanol fuel.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Permit to Buy/Sell/Commingle/Transfer Bioethanol Fuel [One (1) original copy].	To be supplied by the taxpayer.
2. For Buy/Sell Bioethanol Fuel, Request Letter from both Buyer & Seller and attached Purchase Order [One (1) original copy].	Buyer and Seller of Bioethanol Fuel.
3. For Commingle Request Letter From All the Companies Involved. [One (1) original copy]	To be supplied by the taxpayer.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. File application for Permit to Buy/Sell/Commingle/Transfer Bioethanol Fuel at Petroleum and Automobile Section (PAS), ELTRD Rm. 102, BIR National Office Bldg., Diliman, Q.C.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayer;	None	10 minutes	Revenue Officer ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer ELTRD
None	1.2. Record Application in database and assign routing slip;	None	2 minutes	Revenue Officer ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Endorse application to the assigned Officer;	None	2 minutes	Revenue Officer ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit and supporting documents;	None	30 minutes	Revenue Officer ELTRD
None	1.6. Endorse the same to Section Chief and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.7. Review Revenue Officer's Report, Permit and supporting documents;	None	20 minutes	Section Chief ELTRD
None	1.8. Endorsement the same to Assistant Division and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review Revenue Officer's Report, Permit and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.11. Review Revenue Office's Report, Permit and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.12. Endorse the same to Head Revenue Executive Assistant, LTExcise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
None	1.13. Review Revenue Office's Report, Permit and supporting documents;	None	30 minutes	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.14. Endorse the same to Assistant Commissioner and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Review Revenue Officer's Report, Permit and supporting documents and Approve Permit;	None	30 minutes	Assistant Commissioner LTS
None	1.16. Transmit back the Approved Permit;	None	1 minute	Assistant Commissioner LTS
None	1.17. Assign Permit Number for database.	None	2 minutes	Revenue Officer ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**2 Hours, 46 minutes**		
TOTAL PROCESSING FEE:		**None**		

2. Processing of Request for Permit to Import Anhydrous Ethanol

Manufacturers/Importers of Petroleum Products are required to secure for Permit to Import Anhydrous Ethanol to monitor raw materials used and the biofuel produced and for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers requesting for Importation of Anhydrous Ethanol

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Permit to Import Anhydrous Ethanol [One (1) original copy].	To be supplied by the taxpayer.
2. Bill of Lading. [One (1) Photocopy].	Freight Courier
3. Packing List [One (1) Photocopy].]	Supplier of imported article
4. Commercial Invoice[One (1) Photocopy].	Supplier of imported article

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application Request for Permit to Import Anhydrous Ethanol at Petroleum and Automobile Section (PAS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayer;	None	10 minutes	Revenue Officer ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer ELTRD
None	1.2. Record Application in database and assign routing slip;	None	2 minutes	Revenue Officer ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Endorse application to the assigned Officer;	None	2 minutes	Revenue Officer ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit and supporting documents;	None	30 minutes	Revenue Officer ELTRD
None	1.6. Endorse the same to Section Chief and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.7. Review Revenue Officer's Report, Permit and supporting documents;	None	20 minutes	Section Chief ELTRD
None	1.8. Endorsement the same to Assistant Division and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review Revenue Officer's Report, Permit;	None	15 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.11. Review Revenue Office's Report and Approve Permit;	None	15 minutes	Division Chief ELTRD
None	1.12. Assign Permit Number for database.	None	2 minutes	Revenue Officer ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:			**1 Hour, 43 minutes**	
TOTAL PROCESSING FEE:			**None**	

3. Processing of Request for Permit to Import Jet A-1 Fuel

Importers of tax free Jet A-1 Fuel are required to secure for Permit to Import for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers requesting for Importation of Jet A-1 Fuel.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Permit to Import Jet A-1 Fuel [One (1) original copy].	To be supplied by the taxpayer.
2. Commercial Invoice [One (1) original copy].	Supplier of imported article
3. Endorsement Letter [One (1) original copy].	Department of Energy
4. Bill Of Lading [One (1) original copy].	Freight Courier

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. File application Request for Permit to Import Jet A-1 Fuel at Petroleum and Automobile Section (PAS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayer;	None	10 minutes	Revenue Officer ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer ELTRD
None	1.2. Record Application in database and assign routing slip;	None	2 minutes	Revenue Officer ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Endorse application to the assigned Officer;	None	2 minutes	Revenue Officer ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit and supporting documents;	None	30 minutes	Revenue Officer ELTRD
None	1.6. Endorse the same to Section Chief and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.7. Review Revenue Officer's Report, Permit and supporting documents;	None	20 minutes	Section Chief ELTRD
None	1.8. Endorsement the same to Assistant Division and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review Revenue Officer's Report, Permit;	None	15 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.11. Review Revenue Office's Report and Approve Permit;	None	15 minutes	Division Chief ELTRD
None	1.12. Assign Permit Number for database.	None	2 minutes	Revenue Officer ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**1 Hour, 43 minutes**		
TOTAL PROCESSING FEE:		**None**		

4. Processing of Request for Disposal of Contaminated Petroleum Products/Backloading of Off-Specs Petroleum Products

Manufacturers/Importers of Petroleum Products are required to secure for Permit to Dispose/Backload for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers requesting for Disposal of Contaminated Petroleum Products/Back loading of Off-specs Petroleum Products.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Disposal of Contaminated Petroleum Products/Back loading of Off-specs Petroleum Products [One (1) original copy].	To be supplied by the taxpayer.
2. Laboratory Report On Ascertaining the Contamination of the Subject Product or as to the Reason why the Subject Petroleum Product is being classified as Off-spec [One (1) photocopy].	Taxpayer's Laboratory Department

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application for Disposal of Contaminated Petroleum Products/Back loading of Off specs Petroleum Products at Petroleum and Automobile Section (PAS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayer;	None	10 minutes	Revenue Officer ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer ELTRD
None	1.2. Record Application in database and assign routing slip;	None	2 minutes	Revenue Officer ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Endorse application to the assigned Officer;	None	2 minutes	Revenue Officer ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit and supporting documents;	None	30 minutes	Revenue Officer ELTRD
None	1.6. Endorse the same to Section Chief and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.7. Review Revenue Officer's Report, Permit and supporting documents;	None	20 minutes	Section Chief ELTRD
None	1.8. Endorsement the same to Assistant Division and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review Revenue Officer's Report, Permit and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.11. Review Revenue Office's Report, Permit and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.12. Endorse the same to Head Revenue Executive Assistant, LTExcise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.13. Review Revenue Office's Report, Permit and supporting documents;	None	4 Hours	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.14. Endorse the same to Assistant Commissioner and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Review Revenue Officer's Report, and supporting documents and Approve Permit;	None	4 Hours	Assistant Commissioner LTS
None	1.16. Transmit back the approved Revenue Officer's Report, Permit and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.17. Assign Permit Number for database.	None	2 minutes	Revenue Officer ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**1 Day, 1 Hour, 46 minutes**		
TOTAL PROCESSING FEE:		**None**		

5. Processing for Request for Conversion of Tanks

Manufacturers/Importers of Petroleum Products are required to secure for Permit to Convert Product Content of Storage Tanks for effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers requesting for Conversion of Tanks.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Conversion of Tanks [One (1) original copy].	To be supplied by the taxpayer.
2. Original Permit (covering tank for conversion) [One (1) photocopy].	To be supplied by the taxpayer.
3. Latest Issued Permit [One (1) photocopy].	To be supplied by the taxpayer.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application for Conversion of Tanks at Petroleum and Automobile Section (PAS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayer;	None	10 minutes	Revenue Officer ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer ELTRD
None	1.2. Record Application in database and assign routing slip;	None	2 minutes	Revenue Officer ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Endorse application to the assigned Officer;	None	2 minutes	Revenue Officer ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit and supporting documents;	None	30 minutes	Revenue Officer ELTRD
None	1.6. Endorse the same to Section Chief and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.7. Review Revenue Officer's Report, Permit and supporting documents;	None	20 minutes	Section Chief ELTRD
None	1.8. Endorsement the same to Assistant Division and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review Revenue Officer's Report, Permit and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.11. Review Revenue Office's Report, Permit and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.12. Endorse the same to Head Revenue Executive Assistant, LTExcise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.13. Review Revenue Office's Report, Permit and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.14. Endorse the same to Assistant Commissioner and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Review supporting documents and Approve Permit;	None	1 Day	Assistant Commissioner LTS
None	1.16. Transmit back the approved Permit;	None	1 minute	Assistant Commissioner LTS
None	1.17. Assign Permit Number for database.	None	2 minutes	Revenue Officer ELTRD
None	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**2 Days, 1 Hour, 46 minutes**		
TOTAL PROCESSING FEE:		**None**		

6. Processing of Authority to Release Imported Goods (ATRIGs) on Excisable Products

Office or Division:	Excise Large Taxpayers Regulatory Division (ELTRD)
Classification:	Simple (8 working hours); Bulk (3 days)
Type of Transaction:	G2B – Government to Business G2C – Government to Citizen
Who may avail:	Importers of Excisable Products

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
BASIC REQUIREMENTS FOR ALL INDUSTRIES:	
Duly Notarized ATRIG Application Form and affix one (1) piece of Documentary Stamp [One (1) Original Copy]	Philippine National Single Window (PNSW) thru nsw.gov.ph
Import Entry Declaration (Proforma) / Temporary Single Administrative	Bureau of Customs
Bill of Lading [One (1) Photocopy]	Supplier
Commercial Invoice / Tax Invoice / Proforma Invoice [One (1) Photocopy]	Supplier
Packing List [One (1) Photocopy]	Supplier
ADDITIONAL REQUIREMENT/S FOR EVERY INDUSTRY:	
Automobile Industry	
Duly Notarized Sworn Statement with affixed Documentary Stamp [One (1) Original Copy]	Manufacturer / Importer
Chassis / Engine No. List (“Annex A”)	Importer
♦ If applicable, For Hybrid/Electric Vehicle (If not listed on DOE list of HEV/PHEV):	
1. For Hybrid Vehicles, DENR-EMB Certificate of Conformity (COC)	Department of Environment and Natural Resources (DENR)
2. For Pure Electric Vehicles, DENR-EMB Certificate of Non-Coverage from Emission Standards (CNCES)	Department of Environment and Natural Resources (DENR)
Petroleum Industry	
Packing List alternative: Cargo Manifest	Importer
♦ If applicable, If quantity declared is doubtful:	
1. Certificate of Quantity	Supplier
2. Certificate of Quality	Supplier
3. Certificate of Analysis	Supplier
4. Material Safety Data Sheet (MSDS)	Supplier
Alcohol Industry	
"For Alcohol in Bottles, Latest Importer’s Sworn Statement (notarized with documentary stamp) and/or Commercial Labels (with clear alcohol content and bottle size [One (1) Original Copy]"	Importer
♦ If applicable, Importer of Ethanol/Ethyl alcohol or Alcohol in Bulk:	
1. Certificate of Analysis and/or Material Safety Data Sheet (MSDS)	Importer
2. Net Retail Price per liter (notarized with documentary stamp) [One (1) Original Copy]	Importer
♦ If applicable, For Alcohol in Bulk, and if Local Manufacturer Importing raw materials (ethanol/ethyl alcohol):	
1. Latest Surety Bond	Importer
♦ If applicable, with Advance Payment of Excise Tax:	
1. Proof of Payment of advance Excise Tax	Importer
2. Notarized Liquidation Statement of Running Balance [One (1) Original Copy]	Importer
Non-Essential Goods Industry	
Computation of Duties and Taxes	

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For Excisable Products: Computation of Duties and Taxes (notarized with DST) [One (1) Original Copy]	Supplier
For Exempt Commodities: Legal Basis for Exemption of VAT / Excise Tax	Importer
♦ If applicable, For Boats, Yachts, Jetski etc.:	
1. Marina Certificate	Importer
2. Picture/s and/or Product Description	Importer
Sweetened Beverage Industry	
Product Label/Product Description	
Commercial Label (Front and/or back picture of products showing list of Ingredients and per serving Instruction if Powdered Drink)	Importer
"For raw materials of Sweetened Beverages and other food products: Product Description (specifying the purpose/use of product) and/or Material Safety Data Sheet (MSDS)"	Importer
♦ If applicable, If product is exempted from excise tax as per Sec. 6 of Revenue Regulation 20-2018:	
1. FDA Certification on Codex Classification	Food and Drug Administration (FDA)
Tobacco Industry	
Packing List alternative: Composition List / Delivery Note	Importer
Permit to Import	ELTRD
♦ If applicable:	
1. Proof of Payment of advance Excise Tax	Importer
2. Tobacco Inspection Fee Payment	Importer
3. Liquidation / Summary of requisition of Internal Revenue Strip Stamps (notarized with documentary stamp)	Importer
4. In case of imported cigars, Summary Computation of NRP (net of VAT and Excise)	Importer
Mineral Industry	
Packing List alternative: Composition List / Certificate of Weight	Importer
♦ If applicable:	
1. Tax and Duty Declaration “Valuation Computation” - Computation of Duties and Taxes	Importer
2. Certificate of Compliance for Coal Importation	Department of Energy (DOE)
3. Certification that the Imported Salt is extracted from sea water duly authenticated by the Philippine Embassy at the country of origin to qualify exemption from excise tax	Supplier
4. Material Safety Data Sheet (MSDS)	Supplier
5. Product Information Sheet	Supplier
VAT Wheat Industry	
Advance VAT Computation (notarized with documentary stamp)	Importer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. File application of Authority to Release Imported Goods (ATRIG) of any industry at ATRIG Section, ELTRD	1.1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers and check if the importer is registered with the BIR with appropriate Permit to Import;	None	1 hour & 15 minutes	Revenue Officer ELTRD
None	1.2. Receive and record the application in the Database and assign Document Locator Number (DLN);	None	1 hour	Revenue Officer ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.3. Assign application to Revenue Officer and affix initial on routing slip;	None	30 minutes	Section Chief ELTRD
None	1.4. Validate data and process the application thru the PNSW with manual computation of excise tax due, if applicable (Process 1);	None	1 hour & 30 minutes	Revenue Officer ELTRD
None	1.5. Evaluate, review, process electronically in PNSW, print a copy of ATRIG and Computation to attach in the docket, endorse the ATRIG application with supporting documents based on the recommendation of Revenue Officer to the Assistant Division Chief and affix initial on routing slip (Process 2);	None	1 hour & 45 minutes	Section Chief ELTRD
None	1.6. Review, authorize and endorse the ATRIG application and supporting documents to the Division Chief and affix initial on the routing slip (Authorize 1);	None	1 hour	Assistant Division Chief ELTRD
None	1.7. Approve and authorize the ATRIG application and supporting documents, thru PNSW (Authorize 2)	None	1 hour	Division Chief ELTRD
2. Print ATRIG in the PNSW System.	None	None	None	
TOTAL PROCESSING TIME:		**8 hours**		
TOTAL PROCESSING FEE:		**None**		

Note: Processing time is based on 50 applications per day. It may vary based on circumstances such as but not limited to number/volume of applications

7. Processing of Request for Permit to Dismantle, Install, Amend Manufacturing Plant

Importers of Petroleum Products are required to apply for an ATRIG before the release thereof from customs custody to determine proper tax classification of the product.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers desiring to dismantle, install and amend manufacturing plant.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to dismantle, install, amend manufacturing plant [One (1) Original Copy].	1. Owner/Authorized Representative of Taxpayer
2. Proposed Plat and Plan [Two (2) Photocopies].	2. License Civil Engineer / Architect
3. Tank Calibration Certificate [One (1) Photocopy].	3. Industrial Technology Development Institute

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. File application Permit to dismantle, install, amend manufacturing plant at Alcohol, Nonessential and Sweetened Beverage Section (ANESBS), ELTRD	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit;	None	1 Hour	Revenue Officer ELTRD
None	1.6. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.7. Review Revenue Officers Report, Permit and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.8. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review Revenue Officers Report, Permit and supporting documents;	None	30 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.11. Review Revenue Office's Report, Permit and supporting documents;	None	30 minutes	Division Chief ELTRD
None	1.12. Endorse the same to Head Revenue Executive Assistant, LTExcise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
None	1.13. Review Revenue Office's Report, Permit and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.14. Endorse the same to Assistant Commissioner and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Review Revenue Officer's Report, Permit and supporting documents and Approve Permit	None	1 Day	Assistant Commissioner LTS
None	1.16. Transmit back the approved Revenue Officers Report, Permit and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.17. Assign Permit Number for database.	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**2 Days, 2 Hours, 46 minutes**		
TOTAL PROCESSING FEE:		**None**		

8. Processing of Request for Permit to Operate as Buyer/User of Denatured Alcohol to manufacture Excisable Products

Manufacturers of non-essential products are required to secure Permit to Operate as Buyer/User of Denatured Alcohol to manufacture Excisable Products to determine raw materials used and the volume of products produced and for effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers desiring to operate as buyer/user of denatured alcohol to manufacture excisable products.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Buyer/User of Denatured Alcohol to manufacture Excisable Products [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Surety Bond (Per RMC 18-2013) for Manufacturer using ethyl alcohol [One (1) Original Copy]	2. Insurance company accredited by the Insurance Commission

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application for Permit to Operate as Buyer/User of Denatured Alcohol to manufacture Excisable Products at Alcohol, Non-Essential and Sweetened Beverage Section (ANESBS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit;	None		Revenue Officer ELTRD
None	1.6. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.7. Review Revenue Officers Report, Permit and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.8. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review Revenue Officers Report, Permit and supporting documents;	None	30 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.11. Review Revenue Office's Report, Permit and supporting documents;	None	30 minutes	Division Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.12. Endorse the same to Head Revenue Executive Assistant, LTExcise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.13. Review Revenue Office's Report, Permit and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.14. Endorse the same to Assistant Commissioner and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Review Revenue Officer's Report, Permit and supporting documents and Approve Permit;	None	1 Day	Assistant Commissioner LTS
None	1.16. Transmit back the approved Revenue Officers Report, Permit and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.17. Assign Permit Number for database.	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**2 Days, 2 Hours, 16 minutes**		
TOTAL PROCESSING FEE:		**None**		

9. Processing of Request for Permit to Operate as Distillery and Producer of Bio-Ethanol (Within Metro Manila)

Distilleries are required to secure Permit to Operate as Distillery and Producer of Bio-Ethanol for uniform requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers desiring to operate a distillery/bio-ethanol plant

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Distillery and Producer of Bio-Ethanol [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturers Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	3. BIR District where the taxpayer is registered
4. Manufacturer's Bond (Section 160 of NIRC) [One (1) Original copy]	4. Insurance Company accredited by Insurance Commission
5. Plat and Plan of Manufacturing Plant) [Three (3) Photocopies]	5. License Civil Engineer / Architect
6. Process Flow Chart [One (1) Photocopy]	6. Owner/Authorized Representative of Taxpayer
7. Tank Calibration Certificate Chart [One (1) Photocopy]	7. Industrial Technology Development Institute
8. Department of Energy Accreditation Chart [One (1) Photocopy]	8. Department of Energy

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application for Permit to Operate as Distillery and Producer of Bio-Ethanol at Alcohol, Non-Essential and Sweetened Beverage Section (ANESBS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;.	None	1 minute	Revenue Officer ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Conduct ocular inspection of said manufacturing plant and Storage Facilities/Warehouse;	None	Within the scheduled ocular inspection date as set by the Taxpayer - 1 day	Revenue Officer ELTRD
None	1.6. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes	Revenue Officer ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.7. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.9. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	30 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	30 minutes	Division Chief ELTRD
None	1.13. Endorse the same to Head Revenue Executive Assistant, LT Excise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.14. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.16. Review Revenue Officer's Report, Permit and supporting documents and Approve Permit;	None	1 Day	Assistant Commissioner LTS
None	1.17. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.18. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.19 Issuance of Registry Number;	None	1 Day	General Service Division
None	1.20 Transmit back the Registry Number;	None	1 minute	General Service Division
None	1.21. Assign Permit Number for database.	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**4 Days, 1 Hour, 48 minutes**		
TOTAL PROCESSING FEE:		**None**		

10. Processing of Request for Permit to Operate as Distillery and Producer of Bio-Ethanol (Outside Metro Manila)

Distilleries are required to secure Permit to Operate as Distillery and Producer of Bio-Ethanol for uniform requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Highly Technical
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers desiring to operate a distillery/bio-ethanol plant

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Distillery and Producer of Bio-Ethanol [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturers Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	3. BIR District where the taxpayer is registered
4. Manufacturer's Bond (Section 160 of NIRC) [One (1) Original copy]	4. Insurance Company accredited by Insurance Commission
5. Plat and Plan of Manufacturing Plant) [Three (3) Photocopies]	5. License Civil Engineer / Architect
6. Process Flow Chart [One (1) Photocopy]	6. Owner/Authorized Representative of Taxpayer
7. Tank Calibration Certificate Chart [One (1) Photocopy]	7. Industrial Technology Development Institute
8. Department of Energy Accreditation Chart [One (1) Photocopy]	8. Department of Energy

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application for Permit to Operate as Distillery and Producer of Bio-Ethanol at Alcohol, Non-Essential and Sweetened Beverage Section (ANESBS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Endorse application to ELTFOD for the Conduct of ocular inspection of said manufacturing plant and Storage Facilities/Warehouse;	None	Within the scheduled ocular inspection date as set by the Taxpayer - 4 days	Revenue Officer ELTRD
None	1.6. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes	Revenue Officer ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.7. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.9. Endorse the same to Assistant Division Chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.13. Endorse the same to Head Revenue Executive Assistant, LT Excise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.14. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.16. Review Revenue Officer's Report, Permit and supporting documents and Approve Permit;	None	1 Day	Assistant Commissioner LTS
None	1.17. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.18. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.19 Issuance of Registry Number;	None	1 Day	General Service Division
None	1.20 Transmit back the Registry Number;	None	1 minute	General Service Division
None	1.21. Assign Permit Number for database.	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**7 Days, 1 Hour, 48 minutes**		
TOTAL PROCESSING FEE:		**None**		

11. Processing of Request for Permit to Operate as Importer of Alcohol Products, Non-Essential and Sweetened Beverages (Within Metro Manila)

Excise Taxpayers are required to secure for Permit to Operate as Importer of Alcohol Products, Non-Essential and Sweetened Beverages prior to importation or manufacturing operations for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Highly Technical
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers desiring to operate as importer of excisable products

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Importer of Alcohol Products, Nonessential and Sweetened Beverages [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturers Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	3. BIR District where the taxpayer is registered
4. Importer's Bond (Section 160 of NIRC) [One (1) Original copy]	4. Insurance Company accredited by Insurance Commission
5. Tank Calibration Certificate, if any [One (1) Photocopy]	5. Industrial Technology Development Institute
6. Location Map of Storage Facilities/Warehouse and Office, if any [One (1) Photocopy]	6. Owner/Authorized Representative of Taxpayer
7. Contract of Lease (Storage Facilities/Warehouse and Office) if applicable [One (1) Photocopy]	7. Owner/Authorized Representative of Taxpayer
8. FDA Product Certificate of Registration [One (1) Photocopy]	8. Food and Drug Administration

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application for Permit to Operate as Importer of Alcohol Products, Non-Essential and Sweetened Beverages at Alcohol, Non-Essential and Sweetened Beverage Section (ANESBS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes 4 days (with Ocular Inspection Report)	Revenue Officer ELTRD Revenue Officer (ELTFOD)
None	1.6. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.7. Review Revenue Officers Report, Permit, Manufacturers Bond and	None	20 minutes	Section Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	supporting documents based on the recommendation of Revenue Officer;			
None	1.8. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.11. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.12. Endorse the same to Head Revenue Executive Assistant, LT Excise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.13. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.14. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Review Revenue Officer's Report, Permit and supporting documents and Approve Permit;	None	1 Day, 4 Hours	Assistant Commissioner LTS
None	1.16. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.17. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.18 Issuance of Registry Number;	None	1 Day, 4 Hours	General Service Division
None	1.19 Transmit back the Registry Number;	None	1 minute	General Service Division
None	1.20. Assign Permit Number for database.	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**8 Days, 1 Hour, 48 minutes**		
TOTAL PROCESSING FEE:		**None**		

12. Processing of Request for Permit to Operate as Importer of Alcohol Products, Non-Essential and Sweetened Beverages (Outside Metro Manila)

Excise Taxpayers are required to secure for Permit to Operate as Importer of Alcohol Products, Non-Essential and Sweetened Beverages prior to importation or manufacturing operations for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Highly Technical
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers desiring to operate as importer of excisable products

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Importer of Alcohol Products, Non-Essential and Sweetened Beverages [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturers Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	3. BIR District where the taxpayer is registered
4. Importer's Bond (Section 160 of NIRC) [One (1) Original copy]	4. Insurance Company accredited by Insurance Commission
5. Tank Calibration Certificate, if any [One (1) Photocopy]	5. Industrial Technology Development Institute
6. Location Map of Storage Facilities/Warehouse and Office, if any [One (1) Photocopy]	6. Owner/Authorized Representative of Taxpayer
7. Facilities/Warehouse and Office, if any[One (1) Photocopy]	7. Owner/Authorized Representative of Taxpayer
8. Lease (Storage Facilities/Warehouse and Office) if applicable [One (1) Photocopy]	8. Owner/Authorized Representative of Taxpayer
9. FDA Product Certificate of Registration [One (1) Photocopy]	9. Food and Drug Administration

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application for Permit to Operate as Importer of Alcohol Products, Non-Essential and Sweetened Beverages at Alcohol, Non-Essential and Sweetened Beverage Section (ANESBS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes 6 days (with Ocular Inspection Report)	Revenue Officer ELTRD Revenue Officer (ELTFOD)
None	1.6. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.7. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.8. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.11. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.12. Endorse the same to Head Revenue Executive Assistant, LT Excise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.13. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.14. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Review Revenue Officer's Report, Permit and supporting documents and Approve Permit;	None	1 Day, 4 Hours	Assistant Commissioner LTS
None	1.16. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.17. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.18 Issuance of Registry Number;	None	1 Day, 4 Hours	General Service Division
None	1.19 Transmit back the Registry Number;	None	1 minute	General Service Division
None	1.20. Assign Permit Number for database.	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**10 Days, 1 Hour, 48 minutes**		
TOTAL PROCESSING FEE:		**None**		

13. Processing of Request for Permit to Operate as Manufacturer of Alcohol products, Non-Essential and Sweetened Beverages (Within Metro Manila)

Excise Taxpayers are required to secure for Permit to Operate as Importer of Alcohol Products, Non-Essential and Sweetened Beverages prior to importation or manufacturing operations for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers desiring to operate as manufacturer of excisable products.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Manufacturer of Alcohol products, Non-Essential and Sweetened Beverages [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturers Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	3. BIR District where the taxpayer is registered
4. Manufacturer's Bond [One (1) Original Copy]	4. Insurance Company accredited by Insurance Commission
5. Plat and Plan of Manufacturing Plant [Three (3) photocopies]	5. License Civil Engineer / Architect
6. Process Flow Chart [One (1) Photocopy]	6. Owner/Authorized Representative of Taxpayer
7. Tank Calibration Certificate [One (1) Photocopy]	7. Industrial Technology Development Institute
8. Location Map of Storage Facilities/Warehouse and Office, if any [One (1) Photocopy]	8. Owner/Authorized Representative of Taxpayer
9. Contract of Lease (Storage Facilities/Warehouse and Office) if applicable [One (1) Photocopy]	9. Owner/Authorized Representative of Taxpayer
10. FDA Product Certificate of Registration [One (1) Photocopy]	10. Food and Drug Administration

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. File application for Permit to Operate as Distillery and Producer of Bio-Ethanol at Alcohol, Non-Essential and Sweetened Beverage Section (ANESBS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Conduct ocular inspection of said manufacturing plant and Storage Facilities/Ware house;	None	Within the scheduled ocular inspection date as set by the Taxpayer - 1 day	Revenue Officer ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.6. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes	Revenue Officer ELTRD
None	1.7. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.9. Endorse the same to Assistant Division Chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.13. Endorse the same to Head Revenue Executive Assistant, LT Excise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.14. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.16. Review Revenue Officer's Report, Permit and supporting documents and Approve Permit;	None	1 Day	Assistant Commissioner LTS
None	1.17. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.18. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.19 Issuance of Registry Number;	None	1 Day	General Service Division
None	1.20 Transmit back the Registry Number;	None	1 minute	General Service Division
None	1.21. Assign Permit Number/Assessment Number for database.	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**4 Days, 1 Hour, 48 minutes**		
TOTAL PROCESSING FEE:		**None**		

14. Processing of Request for Permit to Operate as Manufacturer of Alcohol products, Non-Essential and Sweetened Beverages (Outside Metro Manila)

Excise Taxpayers are required to secure for Permit to Operate as Manufacturer of Alcohol products, Non-Essential and Sweetened Beverages prior to manufacturing operations for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers desiring to operate as manufacturer of excisable products.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
SUBCATEGORY	
1. Application for Permit to Operate as Manufacturer of Alcohol products, Non-Essential and Sweetened Beverages [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturers Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	3. BIR District where the taxpayer is registered
4. Manufacturer's Bond [One (1) Original Copy]	4. Insurance Company accredited by Insurance Commission
5. Plat and Plan of Manufacturing Plant [Three (3) photocopies]	5. License Civil Engineer / Architect
6. Process Flow Chart [One (1) Photocopy]	6. Owner/Authorized Representative of Taxpayer
7. Tank Calibration Certificate [One (1) Photocopy]	7. Industrial Technology Development Institute
8. Location Map of Storage Facilities/Warehouse and Office, if any [One (1) Photocopy]	8. Owner/Authorized Representative of Taxpayer
9. Contract of Lease (Storage Facilities/Warehouse and Office) if applicable [One (1) Photocopy]	9. Owner/Authorized Representative of Taxpayer
10. FDA Product Certificate of Registration [One (1) Photocopy]	10. Food and Drug Administration

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application for Permit to Operate as Distillery and Producer of Bio-Ethanol at Alcohol, Non-Essential and Sweetened Beverage Section (ANESBS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Conduct ocular inspection of said manufacturing plant and Storage Facilities/Ware house;	None	Within the scheduled ocular inspection date as set by the	Revenue Officer ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
			Taxpayer - 3 days	
None	1.6. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes	Revenue Officer ELTRD
None	1.7. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.9. Endorse the same to Assistant Division Chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.13. Endorse the same to Head Revenue Executive Assistant, LT Excise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.14. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.16. Review Revenue Officer's Report, Permit and supporting documents and Approve Permit;	None	1 Day	Assistant Commissioner LTS
None	1.17. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.18. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.19 Issuance of Registry Number;	None	1 Day	General Service Division
None	1.20 Transmit back the Registry Number;	None	1 minute	General Service Division
None	1.21. Assign Permit Number/Assessment Number for database.	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**6 Days, 1 Hour, 48 minutes**		

TOTAL PROCESSING FEE:	**None**

15. Processing of Request for Permit to Operate as Storage of Alcohol (Depot) (Within Metro Manila)

Manufacturers/Importers of Alcohol Products are required to secure for Permit to Operate Storage of Alcohol (Depot) for effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers desiring to operate storage for alcohol (Depot)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Storage of Alcohol (Depot) [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturers Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	3. BIR District where the taxpayer is registered
4. Surety Bond [One (1) Original Copy]	4. Insurance Company accredited by Insurance Commission
5. Plat and Plan of Manufacturing Plant [Three (3) photocopies]	5. License Civil Engineer / Architect
6. Tank Calibration Certificate [One (1) Photocopy]	6. Industrial Technology Development Institute

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application for Permit to Operate as Distillery and Producer of Bio-Ethanol at Alcohol, Non-Essential and Sweetened Beverage Section (ANESBS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Conduct ocular inspection of said manufacturing plant and Storage Facilities/Ware house;	None	Within the scheduled ocular inspection date as set by the Taxpayer - 1 day	Revenue Officer ELTRD
None	1.6. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes	Revenue Officer ELTRD
None	1.7. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturers Bond and	None	20 minutes	Section Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	supporting documents based on the recommendation of Revenue Officer;			
None	1.9. Endorse the same to Assistant Division Chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.13. Endorse the same to Head Revenue Executive Assistant, LT Excise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.14. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.16. Review Revenue Officer's Report, Permit and supporting documents and Approve Permit;	None	1 Day	Assistant Commissioner LTS
None	1.17. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.18. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.19 Issuance of Registry Number;	None	1 Day	General Service Division
None	1.20 Transmit back the Registry Number;	None	1 minute	General Service Division
None	1.21. Assign Permit Number/Assessment Number for database.	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**4 Days, 1 Hour, 48 minutes**		
TOTAL PROCESSING FEE:		**None**		

16. Processing of Request for Permit to Operate as Storage of Alcohol (Depot) (Outside Metro Manila)

Manufacturers/Importers of Alcohol Products are required to secure for Permit to Operate Storage of Alcohol (Depot) for effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers desiring to operate storage for alcohol (Depot)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Storage of Alcohol (Depot) [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturers Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	3. BIR District where the taxpayer is registered
4. Surety Bond [One (1) Original Copy]	4. Insurance Company accredited by Insurance Commission
5. Plat and Plan of Manufacturing Plant [Three (3) photocopies]	5. License Civil Engineer / Architect
6. Tank Calibration Certificate [One (1) Photocopy]	6. Industrial Technology Development Institute

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application for Permit to Operate as Distillery and Producer of Bio-Ethanol at Alcohol, Non-Essential and Sweetened Beverage Section (ANESBS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Conduct ocular inspection of said manufacturing plant and Storage Facilities/Ware house;	None	Within the scheduled ocular inspection date as set by the Taxpayer - 3 days	Revenue Officer ELTRD
None	1.6. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes	Revenue Officer ELTRD
None	1.7. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturers Bond and	None	20 minutes	Section Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	supporting documents based on the recommendation of Revenue Officer;			
None	1.9. Endorse the same to Assistant Division Chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.13. Endorse the same to Head Revenue Executive Assistant, LT Excise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.14. Review Revenue Office's Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.16. Review Revenue Officer's Report, Permit and supporting documents and Approve Permit;	None	1 Day	Assistant Commissioner LTS
None	1.17. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.18. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.19 Issuance of Registry Number;	None	1 Day	General Service Division
None	1.20 Transmit back the Registry Number;	None	1 minute	General Service Division
None	1.21. Assign Permit Number/Assessment Number for database.	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**6 Days, 1 Hour, 48 minutes**		
TOTAL PROCESSING FEE:		**None**		

17. Processing of Request for Registration of Product Brands

Manufacturers/Importers of Excisable Products are required to register their products brands and variants thereof for effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers producing and importing Alcohol and Sweetened Beverage Products.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter Request for Registration of Product Brands [One (1) Original Copy]	1. Manufacturer/Importer of Alcohol Products/Sweetened Beverages
2. Commercial Label [Three (3) copies of Original Samples]	2. Manufacturer/Importer of Alcohol Products/Sweetened Beverages
3. Master Case[Three (3) copies of Original Samples]	3. Manufacturer/Importer of Alcohol Products/Sweetened Beverages
4. Manufacturer's/Importer's Sworn Statement [One (1) Original Copy]	4. Manufacturer/Importer of Alcohol Products/Sweetened Beverages
5. FDA Certificate of Product Registration (CPR) [One (1) Original Copy]	5. Food and Drug Administration (FDA)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application Registration of Product Brands at Alcohol, Non-Essential and Sweetened Beverage Section (ANESBS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by manufacturer/importer of alcohol products and sweetened beverages;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Evaluate the submitted documentary requirements to determine the required information to the following: 1.5.1. Manufacturer/Importer of alcohol products/sweetened beverages a. Name, address & Assessment of the Manufacturer - Applicable to locally produced alcoholic beverage, fermented liquors and sweetened beverages b. Name and address of the foreign manufacturer, as well as the name, address and Assessment Number of the Importer	None	10 minutes	Revenue Officer ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	- Applicable to alcoholic beverages, fermented liquors and sweetened beverages c. Complete name of the brand -Applicable to locally produced and/or imported alcoholic beverages and fermented liquors d. No. of bottles, content in gauge liter and proof liter and/or alcohol content per bottle/can/box and per master case d.1 Content in gauge liters and/or alcohol content per bottle/can/keg d.2 No. of bottles, content in gauge liter and proof liter and/or alcohol content per box - Applicable to locally produced and/or imported alcoholic beverages and fermented liquors e. Phrase "FOR DOMESTIC SALE ONLY" - Applicable to locally produced alcoholic products and fermented liquors for domestic market f. Phrase "FOR EXPORT SALE ONLY" - Applicable to locally produced alcoholic products and fermented liquors for export market g. Phrase "DUTY FREE AND NOT FOR RESALE" - Applicable to imported alcoholic beverages and fermented liquors by the Duty Free Philippines, Inc. h. Phrase "FOR EXPORT TO THE PHILIPPINES; TAX AND DUTY PAID" - Applicable to IMPORTED produced alcoholic beverages fermented liquors and sweetened beverage for domestic market i. Phrase "EXPORTED FROM THE PHILIPPINES" - Applicable to locally produced sweetened beverage			
None	1.6. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	10 minutes	Revenue Officer ELTRD
None	1.7. Review application for permit to register brand of alcohol products and sweetened beverage and supporting documents based on the recommendation of Revenue Officer;	None	10 minutes	Section Chief ELTRD
None	1.8. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.9. Review application for permit to register brand of alcohol products and sweetened beverage and supporting documents;	None	5 minutes	Assistant Division Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.10. Endorse the same to Division Chief if found in order and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.11. Review application for permit to register brand of alcohol products and sweetened beverage and supporting documents;	None	5 minutes	Division Chief ELTRD
None	1.12. Endorse Permit to HREA-Excise and ACIR of LTS for final approval;	None	3 minutes	Revenue Officer ELTRD
None	1.13 Approve and signs Permit for release to taxpayers;	None	2 Days	HREA/ACIR LTS
None	1.14. Transmit back Permit;	None	3 minutes	HREA/ACIR LTS
None	1.15. Release Permit to Taxpayer.	None	3 minutes	Revenue Officer ELTRD
2. Receive Permit.	None	None	None	
TOTAL PROCESSING TIME:		**2 Days, 58 minutes**		
TOTAL PROCESSING FEE:		**None**		

18. Processing of Request for Internal Revenue Strip Stamps and Labels for Alcohol Products

Importers of Alcohol Products are required to apply for Requisition for Internal Revenue Strip Stamps and Labels for imported Alcohol Products for effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Taxpayers/Importers of Alcohol Products.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Requisition for Revenue Strip Stamps & Labels (BIR Form 2620) [Five (5) Original copies]	1. Excise LT Regulatory Division (ELTRD)
2. Import Entry and Internal Revenue Declaration/ Single Administrative Document with Finding [One (1) Photocopy]	2. Broker/ Bureau of Customs
3. Proof of Payment [One (1) Photocopy]	3. Bank
4. Copy of Approved ATRIG with computation [One (1) Photocopy]	4. Philippine National Single Window (PNSW)
5. Commercial Invoice (1) Photocopy]	5. Supplier
6. Packing List [One (1) Photocopy]	6. Supplier
7. Bill of lading [One (1) Photocopy]	7. Importer Shipping/Airlines Company

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. File application for Internal Revenue Strip Stamps and Labels for Alcohol Products at Alcohol, Non-Essential and Sweetened Beverage Section (ANESBS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if the documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign CBIM;	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Evaluate, verify and prepare requisition;	None	10 minutes	Revenue Officer ELTRD
None	1.6. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.7. Review the requisition and supporting documents based on the recommendation of Revenue Officer;	None	5 minutes	Section Chief ELTRD
None	1.8. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review the requisition and supporting documents;	None	5 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief if found in order and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.11. Review and approved the requisition and supporting documents.	None	10 minutes	Division Chief ELTRD
2. Receive approved request.	2. Release to Taxpayer	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**51 minutes**		
TOTAL PROCESSING FEE:		**None**		

19. Processing of Request for Permit to Operate as Manufacturer of Tobacco Products (Within Metro Manila)

Excise Taxpayers are required to secure for Permit Operate as Manufacturer of tobacco products prior manufacturing operations for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen
Who may avail:	Taxpayers desiring to operate as manufacturer of Tobacco Products.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Manufacturer of Tobacco Products [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturer's Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. SEC Certificate of Incorporation [One (1) Photocopy]	3. SEC
4. SEC Articles of Incorporation & By-Laws [One (1) Photocopy]	4. SEC
5. Business Permit [One (1) Photocopy]	5. Local Municipality where the taxpayer is located
6. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	6. BIR Revenue District Office where the taxpayer is registered
7. Latest Income Tax Return [One (1) Photocopy]	7. Owner of the company
8. Manufacturer's Bond in the initial amount of 100,000) [One (1) Original Copy]	8. Insurance Company accredited by the Insurance Commission
9. Plat and Plan of Warehouse (Three (3) Photocopies]	9. Engineer
10. Manufacturing Plant [Three (3) Blueprints]	10. Google
11. Location/Vicinity Map of the manufacturing plant[One (1) Photocopy]	11. Owner
12. Process Flow Chart [One (1) Photocopy]	12. Owner
13. Lease Contract or Proof of Ownership of the warehouse [One (1) Photocopy]	13. Owner
14. Photographic image of the warehouse[One (1) Photocopy]	14. Owner

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application Permit to Operate as Manufacturer of Tobacco Products at Tobacco, Minerals, Mining and Power Section (TMMPS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if the documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Conduct ocular inspection of said manufacturing plant and Storage Facilities/Warehouse;	None	Within the scheduled ocular inspection date as set	Revenue Officer ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
			by the Taxpayer - 1 Day	
None	1.6. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes	Revenue Officer ELTRD
None	1.7. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.9. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief if found in order and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.13. Endorse the same to Head Revenue Executive Assistant, LT-Excise Group if found in order and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.14. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.16. Review and Approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Assistant Commissioner LTS
None	1.17. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.18. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.19. Issuance of Registry Number;	None	2 Days	General Service Division
None	1.20. Transmit back the Registry Number.	None	1 minute	General Service Division
2. Receive Permit.	2. Release Permit to Taxpayer	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**4 Days, 1 Hour, 46 minutes**		
TOTAL PROCESSING FEE:		**None**		

20. Processing of Request for Permit to Operate as Manufacturer of Tobacco Products (Outside Metro Manila)

Excise Taxpayers are required to secure for Permit Operate as Manufacturer of tobacco products prior manufacturing operations for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen
Who may avail:	Taxpayers desiring to operate as manufacturer of Tobacco Products.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Manufacturer of Tobacco Products [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturer's Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. SEC Certificate of Incorporation [One (1) Photocopy]	3. SEC
4. SEC Articles of Incorporation & By-Laws [One (1) Photocopy]	4. SEC
5. Business Permit [One (1) Photocopy]	5. Local Municipality where the taxpayer is located
6. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	6. BIR Revenue District Office where the taxpayer is registered
7. Latest Income Tax Return [One (1) Photocopy]	7. Owner of the company
8. Manufacturer's Bond in the initial amount of 100,000) [One (1) Original Copy]	8. Insurance Company accredited by the Insurance Commission
9. Plat and Plan of Warehouse (Three (3) Photocopies]	9. Engineer
10. Manufacturing Plant [Three (3) Blueprints]	10. Google
11. Location/Vicinity Map of the manufacturing plant[One (1) Photocopy]	11. Owner
12. Process Flow Chart [One (1) Photocopy]	12. Owner
13. Lease Contract or Proof of Ownership of the warehouse [One (1) Photocopy]	13. Owner
14. Photographic image of the warehouse[One (1) Photocopy]	14. Owner

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application Permit to Operate as Manufacturer of Tobacco Products at Tobacco, Minerals, Mining and Power Section (TMMPS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if the documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Endorse application to ELTFOD for the Conduct ocular of inspection of	None	Within the scheduled ocular inspection	Revenue Officer ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	said manufacturing plant and Storage Facilities/Warehouse;		date as set by the Taxpayer - 3 Days	
None	1.6. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes	Revenue Officer ELTRD
None	1.7. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.9. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief if found in order and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.13. Endorse the same to Head Revenue Executive Assistant, LT-Excise Group if found in order and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.14. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.16. Review and Approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Assistant Commissioner LTS
None	1.17. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.18. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.19. Issuance of Registry Number;	None	1 Day	General Service Division
None	1.20. Transmit back the Registry Number.	None	1 minute	General Service Division
2. Receive Permit.	2. Release Permit to Taxpayer	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**6 Days, 1 Hour, 46 minutes**		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
TOTAL PROCESSING FEE:		None		

21. Processing of Request for Permit to Operate as Importer of Tobacco/Mineral Products (Within Metro Manila)

Importers of Tobacco/Mineral products are required to secure Permit to Operate before importation for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen
Who may avail:	Taxpayers desiring to operate as Importer of Tobacco/Mineral Products.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Importer of Tobacco/Mineral Products [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturer's/Importer's Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. SEC Certificate of Incorporation [One (1) Photocopy]	3. SEC
4. SEC Articles of Incorporation & By-Laws [One (1) Photocopy]	4. SEC
5. Business Permit [One (1) Photocopy]	5. Local Municipality where the taxpayer is located
6. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	6. BIR Revenue District Office where the taxpayer is registered
7. Latest Income Tax Return [One (1) Photocopy]	7. Owner of the company
8. Manufacturer's Bond in the initial amount of 100,000) [One (1) Original Copy]	8. Insurance Company accredited by the Insurance Commission
9. Plat and Plan of Warehouse (Three (3) Photocopies]	9. Engineer
10. Location/Vicinity Map of the warehouse[One (1) Photocopy]	10. Google
11. Lease Contract or Proof of Ownership of the warehouse[One (1) Photocopy]	11. Owner
12. Photographic image of the warehouse[One (1) Photocopy]	12. Owner

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. File application Permit to Operate as Importer of Tobacco/ Mineral Products at Tobacco, Minerals, Mining and Power Section (TMMPS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if the documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Conduct ocular inspection of said manufacturing plant and Storage Facilities/Warehouse;	None	Within the scheduled ocular inspection date as set by the Taxpayer - 1 Day	Revenue Officer ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.6. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes	Revenue Officer ELTRD
None	1.7. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.9. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief if found in order and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.13. Endorse the same to Head Revenue Executive Assistant, LT-Excise Group if found in order and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.14. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.16. Review and Approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Assistant Commissioner LTS
None	1.17. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.18. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.19. Issuance of Registry Number;	None	1 Day	General Service Division
None	1.20. Transmit back the Registry Number.	None	1 minute	General Service Division
2. Receive Permit.	2. Release Permit to Taxpayer	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**4 Days, 1 Hour, 46 minutes**		
TOTAL PROCESSING FEE:		**None**		

22. Processing of Request for Permit to Operate as Importer of Tobacco/Mineral Products (Outside Metro Manila)

Importers of Tobacco/Mineral products are required to secure Permit to Operate before importation for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen
Who may avail:	Taxpayers desiring to operate as Importer of Tobacco/Mineral Products.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Importer of Tobacco/Mineral Products [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturer's/Importer's Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. SEC Certificate of Incorporation [One (1) Photocopy]	3. SEC
4. SEC Articles of Incorporation & By-Laws [One (1) Photocopy]	4. SEC
5. Business Permit [One (1) Photocopy]	5. Local Municipality where the taxpayer is located
6. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	6. BIR Revenue District Office where the taxpayer is registered
7. Latest Income Tax Return [One (1) Photocopy]	7. Owner of the company
8. Manufacturer's Bond in the initial amount of 100,000) [One (1) Original Copy]	8. Insurance Company accredited by the Insurance Commission
9. Plat and Plan of Warehouse (Three (3) Photocopies]	9. Engineer
10. Location/Vicinity Map of the warehouse[One (1) Photocopy]	10. Google
11. Lease Contract or Proof of Ownership of the warehouse[One (1) Photocopy]	11. Owner
12. Photographic image of the warehouse[One (1) Photocopy]	12. Owner

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application Permit to Operate as Importer of Tobacco/ Mineral Products at Tobacco, Minerals, Mining and Power Section (TMMPS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if the documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Endorse application to ELTFOD for the Conduct of ocular inspection of said manufacturing plant and Storage Facilities/Warehouse;	None	Within the scheduled ocular inspection date as set by the	Revenue Officer ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
			Taxpayer - 3 Days	
None	1.6. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes	Revenue Officer ELTRD
None	1.7. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.9. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief if found in order and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.13. Endorse the same to Head Revenue Executive Assistant, LT-Excise Group if found in order and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.14. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.16. Review and Approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Assistant Commissioner LTS
None	1.17. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.18. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.19. Issuance of Registry Number;	None	1 Day	Assistant Commissioner LTS
None	1.20. Transmit back the Registry Number.	None	1 minute	Assistant Commissioner LTS
2. Receive Permit.	2. Release Permit to Taxpayer	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**6 Days, 1 Hour, 46 minutes**		
TOTAL PROCESSING FEE:		**None**		

23. Processing of Request for Permit to Operate as Manufacturer of Mineral Products (Within Metro Manila)

Manufacturers of Mineral products are required to secure for Permit Operate as Manufacturer of mineral products prior manufacturing operations for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen
Who may avail:	Taxpayers desiring to operate as Manufacturer of Mineral Products

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Manufacturer of Mineral Products [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturer's/Importer's Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. SEC Certificate of Incorporation [One (1) Photocopy]	3. SEC
4. SEC Articles of Incorporation & By-Laws [One (1) Photocopy]	4. SEC
5. Business Permit [One (1) Photocopy]	5. Local Municipality where the taxpayer is located
6. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	6. BIR Revenue District Office where the taxpayer is registered
7. Latest Income Tax Return [One (1) Photocopy]	7. Owner of the company
8. Manufacturer's/Importer's Bond in the initial amount of 100,000) [One (1) Original Copy]	8. Insurance Company accredited by the Insurance Commission
9. Plat and Plan of Warehouse (Three (3) Photocopies]	9. Engineer
10. Location/Vicinity Map of the warehouse[One (1) Photocopy]	10. Google
11. Lease Contract or Proof of Ownership of the warehouse[One (1) Photocopy]	11. Owner
12. Photographic image of the warehouse[One (1) Photocopy]	12. Owner
13. DTI Certificate of Registration[One (1) Photocopy]	13. DTI
14. Certificate of Accreditation and Permit to Quarry [One (1) Photocopy]	14. Owner
15. Environmental Compliance Certificate[One (1) Photocopy]	15. DENR
16. Process Flow Chart[One (1) Photocopy]	16. Owner

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application Permit to Operate as Manufacturer of Mineral Products at Tobacco, Minerals, Mining and Power Section (TMMPS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if the documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.5. Conduct ocular inspection of said manufacturing plant and Storage Facilities/Warehouse;	None	Within the scheduled ocular inspection date as set by the Taxpayer - 1 Day	Revenue Officer ELTRD
None	1.6. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes	Revenue Officer ELTRD
None	1.7. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.9. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief if found in order and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.13. Endorse the same to Head Revenue Executive Assistant, LT-Excise Group if found in order and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.14. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.16. Review and Approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Assistant Commissioner LTS
None	1.17. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.18. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.19. Issuance of Registry Number;	None	1 Day	General Service Division
None	1.20. Transmit back the Registry Number.	None	1 minute	General Service Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
2. Receive Permit.	2. Release Permit to Taxpayer	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**4 Days, 1 Hour, 46 minutes**		
TOTAL PROCESSING FEE:		**None**		

24. Processing of Request for Permit to Operate as Manufacturer of Mineral Products (Outside Metro Manila)

Manufacturers of Mineral products are required to secure for Permit Operate as Manufacturer of mineral products prior manufacturing operations for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen
Who may avail:	Taxpayers desiring to operate as Manufacturer of Mineral Products

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Manufacturer of Mineral Products [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Manufacturer's/Importer's Profile [One (1) Original Copy]	2. Officer of the Day from Excise LT Regulatory Division (ELTRD)
3. SEC Certificate of Incorporation [One (1) Photocopy]	3. SEC
4. SEC Articles of Incorporation & By-Laws [One (1) Photocopy]	4. SEC
5. Business Permit [One (1) Photocopy]	5. Local Municipality where the taxpayer is located
6. BIR Certificate of Registration with Latest Annual Registration Fee (BIR Form 0605) [One (1) Photocopy]	6. BIR Revenue District Office where the taxpayer is registered
7. Latest Income Tax Return [One (1) Photocopy]	7. Owner of the company
8. Manufacturer's/Importer's Bond in the initial amount of 100,000) [One (1) Original Copy]	8. Insurance Company accredited by the Insurance Commission
9. Plat and Plan of Warehouse (Three (3) Photocopies]	9. Engineer
10. Location/Vicinity Map of the warehouse[One (1) Photocopy]	10. Google
11. Lease Contract or Proof of Ownership of the warehouse[One (1) Photocopy]	11. Owner
12. Photographic image of the warehouse[One (1) Photocopy]	12. Owner
13. DTI Certificate of Registration[One (1) Photocopy]	13. DTI
14. Certificate of Accreditation and Permit to Quarry [One (1) Photocopy]	14. Owner
15. Environmental Compliance Certificate[One (1) Photocopy]	15. DENR
16. Process Flow Chart[One (1) Photocopy]	16. Owner

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. File application Permit to Operate as Manufacturer of Mineral Products at Tobacco, Minerals, Mining and Power Section (TMMPS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if the documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Endorse application to ELTFOD for the Conduct of ocular inspection of	None	Within the scheduled ocular inspection	Revenue Officer ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	said manufacturing plant and Storage Facilities/Warehouse;		date as set by the Taxpayer - 2 Days	
None	1.6. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD);	None	30 minutes	Revenue Officer ELTRD
None	1.7. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.9. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief if found in order and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.13. Endorse the same to Head Revenue Executive Assistant, LT-Excise Group if found in order and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.14. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.16. Review and Approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 Day	Assistant Commissioner LTS
None	1.17. Transmit back the approved Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.18. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.19. Issuance of Registry Number;	None	1 Day	General Service Division
None	1.20. Transmit back the Registry Number.	None	1 minute	General Service Division
2. Receive Permit.	2. Release Permit to Taxpayer	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**5 Days, 1 Hour, 46 minutes**		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
TOTAL PROCESSING FEE:		None		

25. Processing of Request for Permit to Import Raw Materials, Mechanical Contrivances for Tobacco Manufacturers

Manufacturers of tobacco products are required to secure for Permit to Import Raw Materials, Mechanical Contrivances for Tobacco Manufacturers for effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B - Government to Business
Who may avail:	Taxpayers requesting for Importation of Raw materials, Mechanical Contrivances for Tobacco Manufacturing

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter of permit to Import Raw Materials, Mechanical Contrivances for Tobacco Manufacturers [One (1) Original]	1. To be supplied by the taxpayer
2. Bill of Lading. [One (1) Photocopy]	2. Freight Courier
3. Packing List [One (1) Photocopy]	3. Supplier of imported article
4. Commercial Invoice[One (1) Photocopy	4. Supplier of imported article

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application Permit to Import Raw Materials, Mechanical Contrivances for Tobacco Manufacturers at Tobacco, Minerals, Mining and Power Section (TMMPS), ELTRD, ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayers;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if the documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in database and assign routing slip;	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Endorse application to the assigned Officer;	None	2 minutes	Section Chief ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit;	None	30 minutes	Revenue Officer ELTRD
None	1.6. Endorse the same to Section chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.7. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.8. Endorse the same to Assistant Division chief if found in order and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief if found in order and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
None	1.11. Review Revenue Officers Report, Permit, Manufacturers Bond and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.12. Assign Permit Number for database.	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**1 Hour, 43 minutes**		
TOTAL PROCESSING FEE:		**None**		

26. Processing of Issuance of Permit to Register Cigarette Products

Manufacturers and Importers of Cigarette are required to register their cigarette brands and variants thereof for effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen G2B - Government to Business
Who may avail:	Manufacturers/Importers of cigarettes

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to register brand name of cigarettes by Manufacturer /importer [One (1) Original Copy]	1. Owner/Authorized Representative of Taxpayer
2. Duly Notarized Sworn Declaration of the manufacturer/ importer for each brand of cigarette [One (1) photocopy each]	2. Owner/Authorized Representative of Taxpayer
3. Government Health Warnings (GHW) Checklist [Twelve (12) Templates, Three (3) Copies each]	3. Department of Health (DOH)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application at Tobacco, Minerals, Mining and Power Section (TMMPS), ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by manufacturer/importer;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if the documents are complete;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign Document Locator Number (DLN);	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Section Chief ELTRD
None	1.5. Endorse the same to Section Chief if found in order and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.6. Review Revenue Officers Report, Permit, Manufacturer's/importer's supporting documents based on the recommendation of Revenue Officer;	None	20 minutes	Section Chief ELTRD
None	1.7. Endorse the same to Assistant Division Chief if found in order and affix initial on routing slip and each page of the 12 GHW template;	None	10 minutes	Section Chief ELTRD
None	1.8. Review Revenue Officers Report, Permit, Manufacturer's/ Importer's supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.9. Endorse the same to Division Chief if found in order and affix initial on routing slip and each page of the 12 GHW templates;	None	10 minutes	Assistant Division Chief ELTRD
None	1.10. Review Revenue Officers Report, Permit,	None	15 minutes	Division Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Manufacturers'/Importer's supporting documents;			
None	1.11. Endorse the same to Head Revenue Executive Assistant, LT-Excise Group if found in order and affix initial on routing slip and each page of the 12 GHW templates;	None	10 minutes	Division Chief ELTRD
None	1.12. Review Revenue Officers Report, Permit, Manufacturer's /Importers supporting document's;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.13. Endorse the same to Assistant Commissioner if found in order and affix initial on routing slip;	None	1 Day	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.14. Review and Approve Revenue Officers Report, Permit, Manufacturer's /Importer's supporting documents;	None	1 Day	Assistant Commissioner LTS
None	1.15. Transmit back the approved Revenue Officers Report, Permit, Manufacturers /Importers supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.16. Issuance of ETRD Registry Number.	None	2 minutes	Revenue Officer ELTRD
2. Issuance Permit.	2. Release Permit to Taxpayer	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**2 Days, 1 Hour, 52 minutes**		
TOTAL PROCESSING FEE:		**None**		

27. Processing of Application for Tax Clearance / Certificate Authorizing Registration for Stock Transaction Not Traded through the Local Stock Exchange (For LT NO)

OCS shall be prepared/accomplished in duplicate by the ONETT Officers of Large Taxpayers Audit Divisions (Regular LT Audit Division [RLTAD] I, II and III, Excise LT Audit Division [ELTAD] I and II) where the seller/s is registered, upon receipt of complete documentary requirements and to be approved by the Assistant Commissioner of Internal Revenue –Large Taxpayer (ACIR-LTS) Head, ONETT Team.

Office or Division:	Large Taxpayers Audit Divisions (Regular LT Audit Division [RLTAD] I, II and III, Excise LT Audit Division [ELTAD] I and II)
Classification:	Complex
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Taxpayers transferring ownership of shares of stocks arising from sale/transfer

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Mandatory Requirements:	
● TIN of Seller/s and Buyer/s; (Duly accomplished TIN Verification Slip)	Bureau of Internal Revenue
● Notarized Deed of Absolute Sale/ Deed of Transfer but only photocopied documents shall be retained by BIR; (One (1) original copy and two (2) photocopies)	Transferor/Transferee
● Stock certificate; (One (1) original copy for presentation purposes and two (2) photocopies)	Transferor/Transferee
● Proof of acquisition cost (e.g. Deed of Sale ; FMV at the time of acquisition; Previously issued eCAR; SEC Registration; (One (1) original copy and two (2) photocopies)	Transferor/Transferee
Other Mandatory Requirements, if applicable:	
● Secretary's Certificate or Board Resolution, approving the sale/transfer of the shares of stocks and indicating the name and position of the authorized signatory to the Deed of Sale/Assignment, if the seller/ transferor is a corporation (One (1) original copy and two (2) photocopies)	Transferor/Transferee
● Duly Notarized Special Power of Attorney (SPA) for the transacting party who signed if the latter is not one of the parties to the Deed of Transfer; (One (1) original copy and two (2) photocopies)	Transferor/Transferee
● Photocopy of any valid government issued IDs of the contracting parties and/or representative	Transferor/Transferee
● For claiming expenses of sale - Proof of claimed deductions such as official receipt and/or invoices; (One (1) original copy and two (2) photocopies)	Transferor/Transferee
● For shares of stocks not listed/not traded - Latest Audited Financial Statement of the issuing corporation with computation of the book value per share; (One (1) original copy and two (2) photocopies)	Issuing Corporation
● For shares of stocks listed/traded - Price index from the PSE/latest FMV published in the newspaper at the time of transaction; (One (1) original copy and two (2) photocopies)	Transferor/Transferee/PSE
● For club shares - Price published in newspapers on the transaction date or nearest to the transaction date; (One (1) original copy and two (2) photocopies)	Transferor/Transferee
● Special Power of Attorney (SPA) if the person transacting/processing the transfer is not a party to the transaction; (One (1) original copy and two (2) photocopies)	Transferor/Transferee
● Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)	
● Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)	Transferor/Transferee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete documentary requirements with duly accomplished TIN Verification Slip to the Officer of the Day (OD).	1. Receive and check completeness of documents from Taxpayer (TP).	None	30 minutes	ONETT Team Member (OD) of the concerned Division
None	1.1 Verify TIN of TP a. If no TIN or if the TIN indicated in the application differs from the ITS-REGs/IRIS-TRS or the TIN does not belong to the involved parties, return the documents to taxpayer. b. If TIN is valid, proceed to next step after stamping "TIN VERIFIED".	None	45 minutes	ONETT Team Member (OD) of the concerned Division
None	1.2 Accomplish Checklist of Documentary Requirements (CDR) a. If incomplete, return the documents and inform TP of the lacking requirements	None	45 minutes	ONETT Team Member (OD) of the concerned Division
2. Receive approved CDR and Claim Slip from the RO - Officer-of-the-Day (OD).	2. If complete requirements, release copy of CDR indicating the requirements that have been complied with by the TP, then issue Claim Slip (CS) indicating therein the date of release of OCS.	None	45 minutes	ONETT Team Member (OD) of the concerned Division
None	2.1. Evaluate and compute the tax due using the ONETT Computation Sheet (OCS).	None	2 Days	ONETT Team Member (OD) of the concerned Division
None	2.2 Consolidate and indorse the complete documents, together with CDR, to the Chief Assessment Section (CAS) for review/ initial.	None	1 Hour, 30 minutes	ONETT Support Staff of the concerned Division
None	2.3 Review / initial the OCS. Forward the complete documents and OCS to Head Revenue Executive Assistant (HREA)	None	2 Days, 1 Hour, 30 minutes	Chief, Assessment Section (CAS)/ Asst. Division Chief (ADC)/ Division Chief(DC) of the concerned Division
None	2.4 Review/Initial, forward to ACIR-LTS.	None	1 day, 15 minutes	HREA of the concerned group
None	2.5 Final review/approval; Indorse to ONETT Support Staff of the concerned Division for release	None	1 day, 30 minutes	ACIR-LTS, Head ONETT Team
3. Receive approved OCS from the ONETT Team Member upon presentation of CS and pay the Certification fee, loose Documentary Stamp and computed tax due to any Authorized Agent Bank (AAB) of concerned Division or ePayment channels.	3. Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code to the TP to be accomplished before the release of the approved OCS.	₱100.00 – Certification Fee; ₱30.00 – DST	1 hour, 30 minutes	ONETT Support Staff of the concerned Division
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**PHP 130.00 per eCAR**		

NOTES:

1. The total processing time indicated above is computed on a per transaction basis.
2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/complexity/accessibility./ezj

28. Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR) for Sale/Transfer of Shares of Stock (Not Traded Thru the Local Stocks Exchange)

eCAR shall be processed/issued by the Large Taxpayers Audit Divisions (Regular LT Audit Division [RLTAD] I, II and III, Excise LT Audit Division [ELTAD] I and II) where the seller/s is registered, upon receipt of complete documentary requirements and to be sign by the Assistant Commissioner of Internal Revenue – Large Taxpayer (ACIR-LTS) Head, ONETT Team.

Office or Division:	Large Taxpayers Audit Divisions (Regular LT Audit Division [RLTAD] I, II and III, Excise LT Audit Division [ELTAD] I and II)
Classification:	Complex
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Taxpayers transferring ownership of shares of stocks arising from sale/transfer

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Mandatory Requirements:	
● Tax Returns filed with proof of payment of taxes due and certification fee and loose documentary stamp tax [Duly Validated Bank Deposit Slip with Certification from the Authorized Agent Bank (AAB) and other payment channels which received the tax payment], Payment Confirmation/ Reference Number, if payment made thru ePayment channel, Copy of Tax Debit Memo used as payment, or Certificate of Tax Exemption, if no payment returns; (One (1) original copy and two (2) photocopies).	Taxpayer (AAB/ePayment Channel)
● ONETT Computation Sheet of Tax Due duly approved by the ACIR-LTS; (One (1) original copy and two (2) photocopies)	Concerned Division
● Any of the following applicable document if the person presenting is not among the parties to the transaction: (One (1) original copy and two (2) photocopies)	
a. Notarized Special Power of Attorney with a copy of valid Government Issued ID;	Transferor/Transferee
b. Secretary's Certificate or Board Resolution; or	Transferor/Transferee
c. Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad).	Philippine Consulate

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete documentary requirements to the Officer of the Day (OD).	1.0. Receive and check completeness of documents from Taxpayer (TP)	None	30 minutes	ONETT Team Member (OD) of the concerned Division
None	1.1 Accomplish Checklist of Documentary Requirements (CDR), based on the submitted documents a. If incomplete requirement, return the documents and inform TP of the lacking documents b. If complete requirements, proceed to validation	None	30 minutes	ONETT Team Member (OD) of the concerned Division
2. Receive approved CDR and Claim Slip from the Officer-of-the-Day (OD)	1.2. Validate the submitted OCS and proof of payments from the Office file. Check if payment is based on the approved OCS and paid within the date indicated in the OCS a. If the payment is incorrect and/or late, subject to recomputation of taxes	None	1 hour, 30 minutes	ONETT Team Member (OD) of the concerned Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	due and inform TP. (Follow the steps in the approval and issuance of OCS) b. If the payment is correct and on time, release copy of CDR indicating the requirements that have been complied with by the TP, then issue Claim Slip (CS) indicating therein the date of release of eCAR			
None	2.0 Validate payment details from the BIR-IRIS Collections and Bank Reconciliation System (CBR), Certificate of Remittance or Batch Control Sheet (BCS) if paid thru Authorized Agent Banks (AABs) or other ePayments channels. Validate payments based on the procedures stated in OM Nos. 68-2021 and 39-2022 and on Daily online ePayment Report that was sent thru NAS/ emails of Division Chief	None	3 Days	ONETT Team Member (OD) of the concerned Division
None	2.1. After verification of payment, affix signature in the OCS with "Payment Verified".	None	30 minutes	ONETT Team Member (OD) of the concerned Division
None	3.0. Encode the necessary details in the eCAR System. Generate/print the eCAR. Forward to RO/GS Chief - Assessment Section (CAS), Assistant Division Chief (ADC), and Division Chief (DC)	None	1 Day	ONETT Support Staff of the concerned Division
None	4.0. Review / Initial eCAR.	None		
	4.1 Revenue Officer (RO)/ Group Supervisor (GS)	None	1 Hour	ONETT Team Member (OD) of the concerned Division
	4.2. CAS , ADC , DC and forward to Head Revenue Executive Assistant (HREA)	None		CAS, ADC, DC of the concerned Division
	4.3. HREA. Forward to ACIR-LTS	None	1 Day	HREA of the concerned group
None	5.0. Sign / Approve eCAR; Forward to ONETT Support Staff of the concerned Division for release	None	1 Day	ACIR-LTS
4. Claim eCAR from ONETT Staff upon presentation of CS and Government Issued ID.	6.0. Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code to the TP to be accomplished before the release of the approved eCAR.	None	1 Hour	ONETT Support Staff of the concerned Division
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**None**		

NOTES:

1. The total processing time indicated above is computed on a per transaction basis.
2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility./ezj

29. Processing and Issuance of Approved ONETT Computation Sheet (OCS) of Tax Due on Donation of Property/ies

OCS shall be prepared/accomplished in duplicate by the ONETT Officers of the Large Taxpayers Audit Divisions (Regular LT Audit Division [RLTAD] I, II and III, Excise LT Audit Division [ELTAD] I and II) where the donor is registered, upon receipt of complete documentary requirements and to be approved by the Assistant Commissioner of Internal Revenue –Large Taxpayer (ACIR-LTS) Head, ONETT Team.

Office or Division:	Large Taxpayers Audit Divisions (Regular LT Audit Division [RLTAD] I, II and III, Excise LT Audit Division [ELTAD] I and II)
Classification:	Complex
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Taxpayers transferring ownership of real / personal properties arising from donation.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For Real Properties	
Mandatory Requirements:	
● TIN of Donor/s and Donee/s; (Duly accomplished TIN verification slip)	Bureau of Internal Revenue
● Notarized Deed of Donation but only photocopied documents shall be retained by BIR; (One (1) original copy and two (2) photocopies)	Donor/Donee
● Certified True Copy/ies of the Original / Transfer / Condominium Certificate/s of Title (front and back pages) of the donated property; (One (1) original copy and two (2) photocopies)	Registry of Deeds
● Certified True Copy/ies of the Tax Declaration of Real Property at the time or nearest to the date of the transaction issued by the Local Assessor's Office for land and improvement, relevant to the date of transaction; (One (1) original copy and two (2) photocopies)	Provincial, City or Municipal Assessor
● Certificate of No Improvement issued by the Assessor's Office, where declared properties have no improvement. (One (1) original copy and two (2) photocopies)	Provincial, City or Municipal Assessor
● Any of the following applicable document for the transacting party, if the latter is not one of the parties to the Deed of Donation, indicating the particular property subject of transfer (One (1) original copy and Two (2) photocopies): a. Notarized Special Power of Attorney, if representing individual taxpayer/s b. Secretary's Certificate or Board Resolution, if representing non-individual taxpayer/s (One (1) original and Two (2) photocopies)	Donor/Donee
● Photocopy of any valid government issued IDs of the contracting parties and/or representative	Transferor/Transferee
Other Mandatory Requirements, if applicable:	
● Proof of claimed tax credit; (One (1) original copy and two (2) photocopies)	Donor
● Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad); (One (1) original copy and two (2) photocopies)	Philippine Consulate
● Location Plan/Vicinity map if zonal value cannot be readily determined from the documents submitted; (One (1) original copy and two (2) photocopies)	Provincial, City or Municipal Assessor
● Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)	Bureau of Internal Revenue
● Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)	Donor/Donee
For Personal Properties:	
Mandatory Requirements:	
● TIN of Donor/s and Donee/s; (Duly accomplished TIN verification slip)	Bureau of Internal Revenue

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
● Notarized Deed of Donation but only photocopied documents shall be retained by BIR; (One (1) original copy and two (2) photocopies)	Donor/Donee
● Any of the following applicable document for the transacting party, if the latter is not one of the parties to the Deed of Donation, indicating the particular property subject of transfer (One (1) original copy and Two (2) photocopies): a. Notarized Special Power of Attorney, if representing individual taxpayer/s b. Secretary's Certificate or Board Resolution, if representing non-individual taxpayer/s (One (1) original and Two (2) photocopies)	Donor/Donee
● Photocopy of any valid government issued IDs of the contracting parties and/or representative	Donor/Donee
Other Mandatory Requirements, if applicable:	
● Proof of valuation of shares of stock at the time of donation: (One (1) original copy and two (2) photocopies)	
a. For shares of stocks not listed/not traded - Latest Audited Financial Statement of the issuing corporation with computation of the book value per share;	Issuing Corporation
b. For shares of stocks listed/traded - Price index from the PSE/latest FMV published in the newspaper at the time of transaction;	Donor/PSE
c. For club shares - Price published in newspapers on the transaction date or nearest to the transaction date.	Donor
● Stock certificate; (One (1) original copy for presentation purposes and two (2) photocopies)	Donor
● Proof of valuation of other types of personal properties; (One (1) original copy and two (2) photocopies)	Donor
● Proof of claimed deductions; (One (1) original copy and two (2) photocopies)	Donor
● Certificate of deposit/investment/indebtedness/stocks for donated cash or securities; (One (1) original copy and two (2) photocopies)	Donor/Bank
● Certificate of registration of motor vehicle, if any. (One (1) original copy and two (2) photocopies)	Donor/LTO
● Proof of claimed tax credit; (One (1) original copy and two (2) photocopies)	Donor
● Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad); (One (1) original copy and two (2) photocopies)	Philippine Consulate
● Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)	Bureau of Internal Revenue
● Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)	Donor/Donee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete documentary requirements to the Officer of the Day (OD)	1.Receive and check completeness of documents from Taxpayer (TP).	None	30 minutes	ONETT Team Member (OD) of the concerned Division
	1.1 Verify TIN of TP a. If no TIN or if the TIN indicated in the application differs from the ITS-REGs/IRIS TRS or the TIN does not belong to the involved parties, return to taxpayer. b. If TIN is valid, proceed to next step after stamping "TIN VERIFIED"	None	45 minutes	ONETT Team Member (OD) of the concerned Division
None	1.2 Accomplish Checklist of Documentary Requirements (CDR)	None	45 minutes	ONETT Team Member (OD) of the concerned Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	a. If incomplete, return the documents and inform TP of the lacking requirements. b. If complete requirements, release copy of CDR indicating the requirements that have been complied with by the TP, then issue Claim Slip (CS) indicating therein the date of release of OCS.			
2. Receive approved CDR and Claim Slip from the RO - Officer-of-the-Day (OD).None	2.0. Compute the taxes due using the ONETT Computation Sheet (OCS).	None	1 Day	ONETT Team Member (OD) of the concerned Division
None	2.1. Determine the value of the property at the time of donation, whichever is higher from the following: a. zonal value b. fair market value of the Provincial/City Assessor; c. book value	None	1 hour	ONETT Team Member (OD) of the concerned Division
None	2.2. If necessary, conduct ocular inspection per approval of the ONETT Team.	None	1 Day	ONETT Team Member (OD) of the concerned Division
None	3. Consolidate and indorse the complete documents, together with CDR, to the Chief, Assessment Section for review/initial.	None	2 hours	ONETT Support Staff of the concerned Division
None	4. Review/Initial the OCS Forward the complete documents and OCS to Head Revenue Executive Assistant (HREA).	None	2 Days	Chief, Assessment Section (CAS),Asst. Division Chief (ADC), Division Chief (DC) of the concerned Division
None	Review/Initial; forward to ACIR-LTS.	None	1 Day	HREA of the concerned group
None	5. Final review/approval; Forward to ONETT Support Staff of the concerned Division for release.	None	1 Day, 2 Hours	ACIR-LTS, Head ONETT Team
3. Receive approved OCS from the ONETT Team Member upon presentation of CS and pay the Certification fee, loose Documentary Stamp and computed tax due to any Authorized Agent Bank (AAB) of concerned Division or ePayment channels.	6.0 Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code to the TP to be accomplished before the release of the approved OCS.	₱100.00 – Certification Fee; ₱30.00 – DST	1 Hour	ONETT Support Staff of the concerned Division
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**PHP 130.00 per eCAR**		

NOTES:

1. The total processing time indicated above is computed on a per transaction basis.
2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility./ezj

30. Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR) for Donation of Properties

eCAR shall be issued by the Large Taxpayers Audit Divisions (Regular LT Audit Division [RLTAD] I, II and III, Excise LT Audit Division [ELTAD] I and II) having jurisdiction over the donor at the time of donation upon receipt of complete documentary requirements and to be signed by the Assistant Commissioner of Internal Revenue –Large Taxpayer (ACIR-LTS) Head, ONETT Team.

Office or Division:	Large Taxpayers Audit Divisions (Regular LT Audit Division [RLTAD] I, II and III, Excise LT Audit Division [ELTAD] I and II
Classification:	Complex
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Taxpayers transferring ownership of real / personal properties arising from donation.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Mandatory Requirements:	
● Tax Returns filed with proof of payment of taxes due and certification fee and loose documentary stamp tax [Duly Validated Bank Deposit Slip with Certification from the Authorized Agent Bank (AAB) which received the tax payment], Payment Confirmation/Reference Number, if payment made thru ePayment channel, Copy of Tax Debit Memo used as payment, or Certificate of Tax Exemption, if no payment returns; (One (1) original copy and two (2) photocopies).	Taxpayer (AAB/ePayment Channel)
● ONETT Computation Sheet of Tax Due duly approved by the Head, ONETT Team; (One (1) original copy and two (2) photocopies)	Concerned Division
● Any of the following applicable document if the person presenting is not among the parties to the transaction: (One (1) original copy and two (2) photocopies)	
a. Notarized Special Power of Attorney with a copy of valid government issued ID;	Donor/Donee
b. Secretary's Certificate or Board Resolution;	Donor/Donee
c. Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad)	Philippine Consulate

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit complete documentary requirements to the Officer of the Day (OD).	1. Receive and check completeness of documents from Taxpayer (TP)	None	30 minutes	ONETT Team Member (OD) of the concerned Division
None	1.1 Accomplish Checklist of Documentary Requirements (CDR), based on the submitted documents. a. If incomplete requirement, return the documents and inform TP of the lacking documents. b. If complete requirements, release copy of CDR indicating the requirements that have been complied with by the TP, then issue Claim Slip (CS) indicating therein the date of release of eCAR.	None	30 minutes	ONETT Team Member (OD) of the concerned Division
2. Receive approved CDR and Claim Slip from the Officer-of-the-Day (OD).	1.2. Validate the submitted OCS and proof of payments from the Office file. Check if payment is based on the approved OCS and paid within the date indicated in the OCS a. If the payment is incorrect and/or late, subject to recomputation of taxes	None	1 hour, 30 minutes	ONETT Team Member (OD) of the concerned Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	due and inform TP. (Follow the steps in the approval and issuance of OCS) b. If the payment is correct and on time, release copy of CDR indicating the requirements that have been complied with by the TP, then issue Claim Slip (CS) indicating therein the date of release of eCAR			
None	2. Validate the payment details from the BIR-IRIS Collections and Bank Reconciliation System (CBR), Certificate of Remittance or Batch Control Sheet (BCS) if paid thru Authorized Agent Banks (AABs) or other ePayments channels, validate payments based on the procedures stated in OM Nos. 68-2021 and 39-2022 and on Daily online ePayment Report that was sent thru NAS/ emails of Division Chief	None	3 Days	ONETT Team Member (OD) of the concerned Division
None	2.1. After verification of payment, affix signature in the OCS with "Payment Verified".	None	30 minutes	ONETT Team Member (OD) of the concerned Division
None	3. Encode the necessary details in the eCAR System. Generate/print the eCAR. Forward the eCAR to RO/GS, Chief - Assessment Section (CAS), Assistant Division Chief (ADC), and Division Chief (DC).	None	1 Day	ONETT Support Staff of the concerned Division
None	4. Review / Initial eCAR.	None		
None	4.1 Revenue Officer (RO) / Group Supervisor (GS)	None	1 hour	ONETT Team Member (OD) of the concerned Division
None	4.2. CAS , ADC , DC and forward to Head Revenue Executive Assistant (HREA)	None	3 hours	CAS, ADC, DC of the concerned Division
None	4.3. HREA. Forward to ACIR-LTS.	None	1 Day	HREA of the concerned group
None	5. Sign / Approve eCAR; Forward to ONETT Support Staff of the concerned Division for release	None	1 Day	ACIR-LTS
3. Claim eCAR from ONETT Staff upon presentation of CS and Government Issued ID.	6. Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code to the TP to be accomplished before the release of the approved eCAR.	None	1 Hour	ONETT Support Staff of the concerned Division
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**None**		

NOTES:

1. The total processing time indicated above is computed on a per transaction basis.
2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility./ezj

31. Processing and Issuance of Approved ONETT Computation Sheet (OCS) of Tax Due on Sale/Transfer of Shares of Stocks (Not Traded Thru the Local Stocks Exchange)

OCS shall be prepared/accomplished in duplicate by the ONETT Officers of Large Taxpayers Divisions (LTD Cebu and LTD Davao) where the seller/s is registered, upon receipt of complete documentary requirements and to be approved by the Division Chief (DC) Head, ONETT Team.

Office or Division:	Large Taxpayers Divisions (LTD Cebu and LTD Davao)
Classification:	Complex
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Taxpayers transferring ownership of shares of stocks arising from sale/transfer

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Mandatory Requirements:	
● TIN of Seller/s and Buyer/s; (Duly accomplished TIN Verification Slip)	Bureau of Internal Revenue
● Notarized Deed of Absolute Sale/ Deed of Transfer but only photocopied documents shall be retained by BIR; (One (1) original copy and two (2) photocopies)	Transferor/Transferee
● Stock certificate; (One (1) original copy for presentation purposes and two (2) photocopies)	Transferor/Transferee
● Proof of acquisition cost (e.g. Deed of Sale ; FMV at the time of acquisition; Previously issued eCAR; SEC Registration if there is no proof of acquisition; (One (1) original copy and two (2) photocopies)	Transferor/Transferee
Other Mandatory Requirements, if applicable:	
● Secretary's Certificate or Board Resolution, approving the sale/transfer of the shares of stocks and indicating the name and position of the authorized signatory to the Deed of Sale/Assignment. (One (1) original copy and two (2) photocopies)	Transferor/Transferee
● Duly Notarized Special Power of Attorney (SPA) for the transacting party who signed if the latter is not one of the parties to the Deed of Transfer; (One (1) original copy and two (2) photocopies)	Transferor/Transferee
● Photocopy of any valid government issued IDs of the contracting parties and/or representative;	Transferor/Transferee
● For claiming expenses of sale - Proof of claimed deductions such as official receipt and/or invoices; (One (1) original copy and two (2) photocopies)	Transferor/Transferee
● For shares of stocks not listed/not traded - Latest Audited Financial Statement of the issuing corporation with computation of the book value per share; (One (1) original copy and two (2) photocopies)	Issuing Corporation
● For shares of stocks listed/traded - Price index from the PSE/latest FMV published in the newspaper at the time of transaction; (One (1) original copy and two (2) photocopies)	Transferor/Transferee/PSE
● For club shares - Price published in newspapers on the transaction date or nearest to the transaction date; (One (1) original copy and two (2) photocopies)	Transferor/Transferee
● Special Power of Attorney (SPA) if the person transacting/processing the transfer is not a party to the transaction; (One (1) original copy and two (2) photocopies)	Transferor/Transferee
● Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies).	Bureau of Internal Revenue
● Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)	Transferor/Transferee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Submit complete documentary requirements with duly accomplished TIN Verification Slip to the Officer of the Day (OD).	1.0 Receive and check completeness of documents from Taxpayer (TP).	None	30 minutes	ONETT Team Member (OD) of the concerned Division
None	1.1 Verify TIN of TP a. If no TIN or if the TIN indicated in the application differs from the ITS-REGs/IRIS-TRS or the TIN does not belong to the involved parties, return the documents to taxpayer. b. If TIN is valid, proceed to next step after stamping "TIN VERIFIED".	None	45 minutes	ONETT Team Member (OD) of the concerned Division
None	1.2 Accomplish Checklist of Documentary Requirements (CDR) a. If incomplete, return the documents and inform TP of the lacking requirements	None	45 minutes	ONETT Team Member (OD) of the concerned Division
2. Receive approved CDR and Claim Slip from the RO - Officer-of-the-Day (OD).	2.0 If complete requirements, release copy of CDR indicating the requirements that have been complied with by the TP, then issue Claim Slip (CS) indicating therein the date of release of OCS.	None	45 minutes	ONETT Team Member (OD) of the concerned Division
None	2.1. Evaluate and compute the tax due using the ONETT Computation Sheet (OCS).	None	2 Days	ONETT Team Member (OD) of the concerned Division
None	2.2 Consolidate and indorse the complete documents, together with CDR, to the Chief Assessment Section (CAS) for review/ initial.	None	1 Hour, 30 minutes	ONETT Support Staff of the concerned Division
None	2.3 Review / initial the OCS. Forward the complete documents and OCS to Division Chief (DC)	None	2 Days, 5 Hours, 30 minutes	Chief, Assessment Section (CAS)/ Asst. Division Chief (ADC) of the concerned Division
None	2.4 Final review/approval; Indorse to ONETT Support Staff of the concerned Division for release	None	1 day, 1 Hour, 45 minutes	Division Chief (DC) of the concerned Division
3. Receive approved OCS from the ONETT Team Member upon presentation of CS and pay the Certification fee, loose Documentary Stamp and computed tax due to any Authorized Agent Bank (AAB) of concerned Division or ePayment channels.	3.0 Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code to the TP to be accomplished before the release of the approved OCS.	₱100.00 – Certification Fee; ₱30.00 – DST	1 hour, 30 minutes	ONETT Support Staff of the concerned Division
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**PHP 130.00 per eCAR**		

NOTES:

1. The total processing time indicated above is computed on a per transaction basis.
2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/complexity/accessibility./ezj

32. Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR) for Sale/Transfer of Shares of Stock (Not Traded Thru the Local Stocks Exchange)

eCAR shall be process/issued by the Large Taxpayers Divisions (LTD Cebu and LTD Davao) where the seller/s is registered, upon receipt of complete documentary requirements and to be sign by the Division Chief (DC) Head, ONETT Team.

Office or Division:	Large Taxpayers Divisions (LTD Cebu and Davao)
Classification:	Complex
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Taxpayers transferring ownership of shares of stocks arising from sale/transfer

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Mandatory Requirements:	
● Tax Returns filed with proof of payment of taxes due and certification fee and loose documentary stamp tax [Duly Validated Bank Deposit Slip with Certification from the Authorized Agent Bank (AAB) and other payment channels which received the tax payment], Payment Confirmation/ Reference Number, if payment made thru ePayment channel, Copy of Tax Debit Memo used as payment, or Certificate of Tax Exemption, if no payment returns; (One (1) original copy and two (2) photocopies).	Taxpayer (AAB/ePayment Channel)
● ONETT Computation Sheet of Tax Due duly approved by the Head, ONETT Team; (One (1) original copy and two (2) photocopies)	Concerned Division
● Any of the following applicable document if the person presenting is not among the parties to the transaction: (One (1) original copy and two (2) photocopies)	
a. Notarized Special Power of Attorney with a copy of valid Government Issued ID;	Transferor/Transferee
b. Secretary's Certificate or Board Resolution	Transferor/Transferee
c. Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad).	Philippine Consulate

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete documentary requirements with duly accomplished TIN Verification Slip to the Officer of the Day (OD).	1.0. Receive and check completeness of documents from Taxpayer (TP)	None	45 minutes	ONETT Team Member (OD) of the concerned Division
None	1.1 Accomplish Checklist of Documentary Requirements (CDR), based on the submitted documents a. If incomplete requirement, return the documents and inform TP of the lacking documents b. If complete requirements, proceed to validation	None	45 minutes	ONETT Team Member (OD) of the concerned Division
2. Receive approved CDR and Claim Slip from the Officer-of-the-Day (OD)	1.2. Validate the submitted OCS and proof of payments from the Office file. Check if payment is based on the approved OCS and paid within the date indicated in the OCS a. If the payment is incorrect and/or late, subject to recomputation of taxes due and inform TP. (Follow the steps in the approval and issuance of OCS) b. If the payment is correct and on time, release copy of CDR indicating	None	2 Hours	ONETT Team Member (OD) of the concerned Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	the requirements that have been complied with by the TP, then issue Claim Slip (CS) indicating therein the date of release of eCAR			
None	2.0 Validate payment details from the BIR-IRIS Collections and Bank Reconciliation System (CBR), Certificate of Remittance or Batch Control Sheet (BCS) if paid thru Authorized Agent Banks (AABs) or other ePayments channels. Validate payments based on the procedures stated in OM Nos. 68-2021 and 39-2022 and on Daily online ePayment Report that was sent thru NAS/ emails of Division Chief	None	1 Day	ONETT Team Member (OD) and Revenue Collection Officer, Collection Enforcement Section of the concerned Division
None	2.1. After verification of payment, affix signature in the OCS with "Payment Verified".	None	30 minutes	ONETT Team Member (OD) Chief, Collection Enforcement Section of the concerned Division
None	3.0. Encode the necessary details in the eCAR System. Generate/print the eCAR. Forward to RO/GS, Chief - Assessment Section (CAS) and Assistant Division Chief (ADC), and Division Chief (DC)	None	1 Day	ONETT Support Staff of the concerned Division
None	4.0. Review / Initial eCAR.	None		
None	4.1.RO/GS, CAS, ADC and forward to Division Chief	None	3 hours	RO/GS,CAS, ADC of the concerned Division
None	5.0. Sign / Approve eCAR; Forward to ONETT Support Staff of the concerned Division for release	None	1 Day	Division Chief (DC) of the concerned Division
3. Claim eCAR from ONETT Staff upon presentation of CS and Government Issued ID.	6.0. Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code to the TP to be accomplished before the release of the approved eCAR	None	1 Hour	ONETT Support Staff of the concerned Division
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**None**		

NOTES:

1. The total processing time indicated above is computed on a per transaction basis.
2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility./ezj

33. Processing and Issuance of Approved ONETT Computation Sheet (OCS) of Tax Due on Donation of Property/ies

OCS shall be prepared/accomplished in duplicate by the ONETT Officers of the Large Taxpayers Divisions (LTD Cebu and LTD Davao) where the donor is registered, upon receipt of complete documentary requirements and to be approved by the Division Chief (DC) Head, ONETT Team.

Office or Division:	Large Taxpayers Divisions (LTD Cebu and LTD Davao)
Classification:	Complex
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Taxpayers transferring ownership of real / personal properties arising from donation.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For Real Properties	
Mandatory Requirements:	
● TIN of Donor/s and Donee/s; (Duly accomplished TIN verification slip)	Bureau of Internal Revenue
● Notarized Deed of Donation but only photocopied documents shall be retained by BIR; (One (1) original copy and two (2) photocopies)	Donor/Donee
● Certified True Copy/ies of the Original / Transfer / Condominium Certificate/s of Title (front and back pages) of the donated property; (One (1) original copy and two (2) photocopies)	Registry of Deeds
● Certified True Copy/ies of the Tax Declaration of Real Property at the time or nearest to the date of the transaction issued by the Local Assessor's Office for land and improvement, relevant to the date of transaction; (One (1) original copy and two (2) photocopies)	Provincial, City or Municipal Assessor
● Certificate of No Improvement issued by the Assessor's Office, where declared properties have no improvement. (One (1) original copy and two (2) photocopies)	Provincial, City or Municipal Assessor
● Any of the following applicable document for the transacting party, if the latter is not one of the parties to the Deed of Donation, indicating the particular property subject of transfer (One (1) original copy and Two (2) photocopies): a. Notarized Special Power of Attorney, if representing individual taxpayer/s b. Secretary's Certificate or Board Resolution, if representing non-individual taxpayer/s (One (1) original and Two (2) photocopies)	Donor/Donee
● Photocopy of any valid government issued IDs of the contracting parties and/or representative	Donor/Donee
Other Mandatory Requirements, if applicable:	
● Proof of claimed tax credit; (One (1) original copy and two (2) photocopies)	Donor
● Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad); (One (1) original copy and two (2) photocopies)	Philippine Consulate
● Location Plan/Vicinity map if zonal value cannot be readily determined from the documents submitted; (One (1) original copy and two (2) photocopies)	Provincial, City or Municipal Assessor
● Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)	Bureau of Internal Revenue
● Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)	Donor/Donee
For Personal Properties:	
Mandatory Requirements:	
● TIN of Donor and Donee/s; (Duly accomplished TIN verification slip)	Bureau of Internal Revenue
● Notarized Deed of Donation but only photocopied documents shall be retained by BIR; (One (1) original copy and two (2) photocopies)	Donor/Donee

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
● Any of the following applicable document for the transacting party, if the latter is not one of the parties to the Deed of Donation, indicating the particular property subject of transfer (One (1) original copy and Two (2) photocopies): a. Notarized Special Power of Attorney, if representing individual taxpayer/s b. Secretary's Certificate or Board Resolution, if representing non-individual taxpayer/s (One (1) original and Two (2) photocopies)	
● Photocopy of any valid government issued IDs of the contracting parties and/or representative	Donor/Donee
Other Mandatory Requirements, if applicable:	
● Proof of valuation of shares of stock at the time of donation: (One (1) original copy and two (2) photocopies)	
a. For shares of stocks not listed/not traded - Latest Audited Financial Statement of the issuing corporation with computation of the book value per share;	Issuing Corporation
b. For shares of stocks listed/traded - Price index from the PSE/latest FMV published in the newspaper at the time of transaction;	Donor/PSE
c. For club shares - Price published in newspapers on the transaction date or nearest to the transaction date.	Donor
● Stock certificate; (One (1) original copy for presentation purposes and two (2) photocopies)	Donor
● Proof of valuation of other types of personal properties; (One (1) original copy and two (2) photocopies)	Donor
● Proof of claimed deductions; (One (1) original copy and two (2) photocopies)	Donor
● Certificate of deposit/investment/indebtedness/stocks for donated cash or securities; (One (1) original copy and two (2) photocopies)	Donor/Bank
● Certificate of registration of motor vehicle, if any. (One (1) original copy and two (2) photocopies)	Donor/LTO
● Proof of claimed tax credit; (One (1) original copy and two (2) photocopies)	Donor
● Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad); (One (1) original copy and two (2) photocopies)	Philippine Consulate
● Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt; (One (1) original copy and two (2) photocopies)	Bureau of Internal Revenue
● Such other documents as may be required by law/rulings/regulations/etc. (One (1) original copy and two (2) photocopies)	Donor/Donee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Submit complete documentary requirements to the Officer of the Day (OD)	1.Receive and check completeness of documents from Taxpayer (TP).	None	30 minutes	ONETT Team Member (OD) of the concerned Division
None	1.1 Verify TIN of TP a. If no TIN or if the TIN indicated in the application differs from the ITS-REGs/IRIS TRS or the TIN does not belong to the involved parties, return to taxpayer. b. If TIN is valid, proceed to next step after stamping "TIN VERIFIED"	None	45 minutes	ONETT Team Member (OD) of the concerned Division
None	1.2 Accomplish Checklist of Documentary Requirements (CDR) a. If incomplete, return the documents and inform TP of the lacking requirements	None	45 minutes	ONETT Team Member (OD) of the concerned Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
2. Receive approved CDR and Claim Slip from the RO - Officer-of-the-Day (OD).None	b. If complete requirements, release copy of CDR indicating the requirements that have been complied with by the TP, then issue Claim Slip (CS) indicating therein the date of release of OCS.			
None	2. Compute the taxes due using the ONETT Computation Sheet (OCS).	None	1 Day	ONETT Team Member (OD) of the concerned Division
None	2.1. Determine the value of the property at the time of donation, whichever is higher from the following: a. zonal value b. fair market value of the Provincial/City Assessor; c. book value	None	1 hour	ONETT Team Member (OD) of the concerned Division
None	2.2. If necessary, conduct ocular inspection per approval of the ONETT Team.	None	1 Day	ONETT Team Member (OD) of the concerned Division
None	3. Consolidate and indorse the complete documents, together with CDR, to the Chief, Assessment Section for review/initial.	None	2 hours	ONETT Support Staff of the concerned Division
None	4. Review/Initial the OCS Forward the complete documents and OCS to Division Chief (DC)	None	2 Days, 4 Hours	Chief, Assessment Section (CAS)/ Asst. Division Chief (ADC) of the concerned Division
None	5. Final review/approval; Forward to ONETT Support Staff of the concerned Division for release	None	1 day, 6 hours	Division Chief (DC) of the concerned Division
3. Receive approved OCS from the ONETT Team Member upon presentation of CS and pay the Certification fee, loose Documentary Stamp and computed tax due to any Authorized Agent Bank (AAB) of concerned Division or ePayment channels.	6.0 Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code to the TP to be accomplished before the release of the approved OCS.	₱100.00 – Certification Fee; ₱30.00 – DST	1 hour	ONETT Support Staff of the concerned Division
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**PHP 130.00 per eCAR**		

NOTES:

1. The total processing time indicated above is computed on a per transaction basis.
2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility. /ezj

34. Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR) for Donation of Properties

eCAR shall be issued by the Large Taxpayers Divisions (LTD Cebu and LTD Davao) having jurisdiction over the donor at the time of donation upon receipt of complete documentary requirements and to be signed by the Division Chief (DC) Head, ONETT Team.

Office or Division:	Large Taxpayers Divisions (LTD Cebu and LTD Davao)
Classification:	Complex
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Taxpayers transferring ownership of real / personal properties arising from donation.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Mandatory Requirements:	
● Tax Returns filed with proof of payment of taxes due and certification fee and loose documentary stamp tax [Duly Validated Bank Deposit Slip with Certification from the Authorized Agent Bank (AAB) which received the tax payment], Payment Confirmation/Reference Number, if payment made thru ePayment channel, Copy of Tax Debit Memo used as payment, or Certificate of Tax Exemption, if no payment returns; (One (1) original copy and two (2) photocopies).	Taxpayer (AAB/ePayment Channel)
● ONETT Computation Sheet of Tax Due duly approved by the Head, ONETT Team; (One (1) original copy and two (2) photocopies)	Concerned Division
● Any of the following applicable document if the person presenting is not among the parties to the transaction: (One (1) original copy and two (2) photocopies)	
a. Notarized Special Power of Attorney with a copy of valid government issued ID;	Donor/Donee
b. Secretary's Certificate or Board Resolution;	Donor/Donee
c. Certification from the Philippine Consulate or Hague Apostille Convention (if executed abroad)	Philippine Consulate

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit complete documentary requirements to the Officer of the Day (OD)	1. Receive and check completeness of documents from Taxpayer (TP)	None	30 minutes	ONETT Team Member (OD) of the concerned Division
None	1.1 Accomplish Checklist of Documentary Requirements (CDR), based on the submitted documents a. If incomplete requirement, return the documents and inform TP of the lacking documents b. If complete requirements, release copy of CDR indicating the requirements that have been complied with by the TP, then issue Claim Slip (CS) indicating therein the date of release of eCAR	None	45 minutes	ONETT Team Member (OD) of the concerned Division
2. Receive approved CDR and Claim Slip from the Officer-of-the-Day (OD)	1.2. Validate the submitted OCS and proof of payments from the Office file. Check if payment is based on the approved OCS and paid within the date indicated in the OCS a. If the payment is incorrect and/or late, subject to recomputation of taxes	None	2 hours, 15 minutes	ONETT Team Member (OD) of the concerned Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	due and inform TP. (Follow the steps in the approval and issuance of OCS) b. If the payment is correct and on time, release copy of CDR indicating the requirements that have been complied with by the TP, then issue Claim Slip (CS) indicating therein the date of release of eCAR			
None	2. Validate the payment details from the BIR-IRIS Collections and Bank Reconciliation System (CBR), Certificate of Remittance or Batch Control Sheet (BCS) if paid thru Authorized Agent Banks (AABs) or other ePayments channels, validate payments based on the procedures stated in OM Nos. 68-2021 and 39-2022 and on Daily online ePayment Report that was sent thru NAS/ emails of Division Chief	None	4 Days	ONETT Team Member (OD) Revenue Collection Officer, Collection Enforcement Section of the concerned Division
None	2.1. After verification of payment, affix signature in the OCS with "Payment Verified".	None	30 minutes	ONETT Team Member (OD) Chief, Collection Enforcement Section of the concerned Division
None	3. Encode the necessary details in the eCAR System. Generate/print the eCAR. Forward the eCAR to RO/GS, Chief - Assessment Section (CAS), Assistant Division Chief (ADC), and Division Chief (DC)	None	1 Day	ONETT Support Staff of the concerned Division
None	4. Review / Initial eCAR	None		
None	4.1 RO/GS,CAS,ADC and forward to Division Chief (DC)	None	3 hours	RO/GS,CAS, ADC of the concerned Division
None	5. Sign / Approve eCAR; Forward to ONETT Support Staff of the concerned Division for release	None	1 Day	Division Chief (DC) of the concerned Division
3. Claim eCAR from ONETT Staff upon presentation of CS and Government Issued ID.	6. Provide the Customer Satisfaction Survey Form (CSSF)/link/QR code to the TP to be accomplished before the release of the approved eCAR.	None	1 Hour	ONETT Support Staff of the concerned Division
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**None**		

NOTES:

1. The total processing time indicated above is computed on a per transaction basis.
2. The length of time to be spent on the processing and issuance may vary depending on the system's availability/accessibility./ezj

35. Processing of Request for Certification of Payment

Taxpayer request to issue certification of payment in relation to their request for tax refund, issuance of CAR, abatement, etc.

Office or Division:	LT Document Processing and Quality Assurance Division (LTDPQAD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	All Large Taxpayers

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Written request (1 copy);	Requesting Large Taxpayer
2. Proof of Payment for Certification Fee (Form 0605 with payment details) (1 original copy);	Authorized Agent Bank
3. Loose Documentary Stamps (2pcs) per Document;	Any BIR Office
4. Tax Returns corresponding to the requested certification (1 photocopy).	Requesting Large Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Letter request for Certification of payments (Rm. 214A LTDPQAD).	1. Receive the letter request including the attachments from the taxpayer and forward it to the Division Chief;	₱100 – Certification Fee No. of Tax Payments / Processing Fee to be Paid 01 – 12 ₱ 100 13 – 24 ₱ 200 25 – 36 ₱ 300 37 – 48 ₱ 400 49 – 60 ₱ 500	5 minutes	Receiving Officer LTDPQAD
None	1.1. Division Chief accepts, assigns the said request to the concerned Section and return it to the Receiving Officer;	₱ 30.00 – Loose Documentary stamp (2pcs @ ₱ 15.00 each)	5 minutes	Division Chief LTDPQAD
None	1.2. Receiving Officer accepts and record the letter request in the logbook and forward to the concerned Section for processing;	None	5 minutes	Receiving Officer LTDPQAD
None	1.3. Section Chief accepts and assigns the letter request to the Revenue Officer in charge for processing;	None	5 minutes	Section Chief LTDPQAD
None	1.4. Revenue Officer accepts and process the said request. Verify if the said payments were uploaded in the ITS/CBR/TAS;	None	5 minutes	Revenue Officer LTDPQAD
None	1.5. Revenue Officer prepares and initials the Certification of payment;	None	5 minutes	Revenue Officer LTDPQAD
None	1.6. Forwards the Certification of payment to the Section Chief for initial;	None	5 minutes	Revenue Officer LTDPQAD
None	1.7. Section Chief receives, reviews and	None	5 minutes per payment	Section Chief LTDPQAD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	initials the certification of payment;			
None	1.8. Forwards the Certification of payment to the Assistant Division Chief for initial;	None	5 minutes	Section Chief LTDPQAD
None	1.9. Initials and forwards the Certification of payment to the Division Chief for signature;	None	5 minutes	Assistant Chief LTDPQAD
None	1.10. Signs the certification of payment;	None	5 minutes	Division Chief LTDPQAD
None	1.11. Forwards to the Revenue Officer in charge;	None	5 minutes	Division Chief LTDPQAD
None	1.12. Receives and affix the documentary stamps.	None	5 minutes	Revenue Officer LTDPQAD
2. Claim the requested certification of payment.	2. Release the requested certification of payment.	None	5 minutes	Revenue Officer LTDPQAD
TOTAL PROCESSING TIME:		**00 Hours**		
TOTAL PROCESSING FEE:		**No. of Tax Payments Processing Fee to be Paid** **01 – 12 ₱ 100** **13 – 24 ₱ 200** **25 – 36 ₱ 300** **37 – 48 ₱ 400** **49 – 60 ₱ 500** **+ PHP 130.00**		

Note: May require additional data if payment is not yet uploaded in the ITS/CBR/TAS.

36. Processing of Request for Issuance of Certified True Copy of Documents Filed by the Large Taxpayers

Electronic and manually filed returns not yet rolled-out in eFPS.

Office or Division:	LT Document Processing and Quality Assurance Division (LTDPQAD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business Entity
Who may avail:	All taxpayers under the jurisdiction of respective RDOs

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request letter signed by the authorized signatory of the Company stating the purpose of request (1 copy);	Requesting Party
2. Photocopy of Documents requested to be certified (1 copy);	Requesting Party
3. Authorization Letter with valid ID of authorized representative (1 original copy);	Requesting Party
4. Proof of payment of Certification Fee (1 photocopy).	Authorized Agent Bank

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File request letter (Rm. 214A LTDPQAD).	1. Accept the letter and the document that needs to be certified and forward to the Office of the Division for assignment;	₱ 100.00 - Certification fee per document ₱ 30.00 - Loose Documentary stamp (2pcs @ ₱ 15.00 each)	15 minutes	Receiving Staff LTDPQAD
None	1.1. Verify the authenticity of the documents (depends on the availability of EFPS and retrieval of manually filed attachments requested);	None	1 Hour 45 minutes	Revenue Officer LTDPQAD
None	1.2. Stamped Certified True Copy (depends on the copies of documents being requested – there are TPs who are requesting hundred copies of Financial Statements for bidding purposes);	None	10 minutes per document	Revenue Officer LTDPQAD
None	1.3. Revenue Officer initial the document;	None	10 minutes	Section Chief LTDPQAD
None	1.4. Forwards the document to the Section Chief for initial;	None	15 minutes	Assistant Chief LTDPQAD
None	1.5. Forwards the document to the Office of the Assistant Chief of Division for initial;	None	30 minutes	Section Chief LTDPQAD
None	1.6. Forwards the document to the Office of the Chief of Division for signature;	None	1 Hour	Division Chief LTDPQAD
None	1.7. Signed certified true copy;	None	30 minutes	Revenue Officer LTDPQAD
None	1.8. Affix documentary stamp.	None	5 minutes	Revenue Officer LTDPQAD
2. Receive document requested upon presentation of receiving copy of the request and an authorization from the	2. Release documents requested.			

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
Company to claim the certified true copy of the documents.				
TOTAL PROCESSING TIME:		**4 Hours and 45 minutes**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

37. Processing of Application for Tax Exemption on Separation Benefits of Employees of Large Taxpayers

Applied by employers for officials and employees who are separated from employment by reason of death, sickness, other physical disability or other causes beyond the control of said official or employee to confirm exemptions from Income Tax and the Withholding Tax of amounts received by said official or employee or by his/her heirs.

Office or Division:	LT Audit Divisions
Classification:	Complex
Type of Transaction:	G2B - Government to Business Entity
Who may avail:	Employers of Officials and Employees Separated from Service Due to Death, Sickness or Other Physical Disability or other causes beyond the control of Officials and Employees.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
SEPARATION DUE TO DEATH, SICKNESS OR PHYSICAL DISABILITY	
1. Letter request from the official/employee (or by his heirs) or the employer for the exemption of separation benefits from income tax and withholding tax (1 original copy);	Employer
Death - Death Certificate (1 certified true copy from the original);	Philippine Statistics Authority (PSA)/Local Civil Registrar
Sickness/Physical Disability - A. Sworn affidavits to be executed by the employer's physician or the employee's attending physician and the head of office/entity or his representative, attesting to the fact that the retiring/separated official or employee is suffering from a serious illness or physical disability that affects the performance of his duties and endangers his life, if he continues working (1 original copy); B. Clinical record of the official/employee concerned indicating the history of illness/physical disability and initial diagnosis (1 original copy or 1 certified true copy from the original); and C. Laboratory examination confirming the illness suffered by such official/employee or medical certificate confirming the physical disability of the official/employee (1 original copy or 1 certified true copy from the original)	**Employer/Physician**
INSTALLATION OF LABOR-SAVING DEVICES/ REDUNDANCY/ RETRENCHMENT OF EMPLOYEE CLOSURE/ CESSATION OF OPERATION	
1. A written notice to the employee and the appropriate Regional Office of the Department of Labor and Employment at least thirty (30) days before the effectivity of termination, specifying the ground for termination, and Board Resolution, in case of a juridical entity, or sworn affidavit to be executed by the owner, in case of a sole proprietor. Refer to RMO 66-2016. (1 original copy or 1 certified true copy from the original)	Employer/DOLE

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Checklist of Documentary Requirements (CDR) together with the required documents (LT Audit Division having jurisdiction of the Taxpayer)	1.1. Receive the application and check completeness of supporting documents and sign the CDR;	None	30 minutes	Officer of the Day LT Audit Division
None	1.2. Assignment and preparation of Reference Slip to Revenue Officer (BIR form 2509);	None	30 minutes	RECEIVING - Administrative Staff LT Audit Division
None	1.3. Validate all the submitted Documents of Taxpayer and prepare report;	None	5 Days / for complete requirements document	Revenue officer LT Audit Division
None	1.4. Review of report by CAS and initial of ADC & DC;	None	6 Hours	CAS, ADC & DC LT Audit Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.5. For final review and approval by HREA and ACIR.	None	1 Day	HREA & ACIR of LTS
2 Receive signed Certificate of Tax Exemption.	2. Issuance of Certificate of Tax Exemption from Income Tax and from the Withholding Tax.	None	30 minutes	Releasing Officer LT Audit Division
TOTAL PROCESSING TIME:		**6 Days, 7 Hours, 30 minutes**		
TOTAL PROCESSING FEE:		**None**		

38. Processing of Request for Certificate of No Similar Claim for Refund

The Certificate of No Similar Claim is issued to taxpayers with application for tax refund/credit as a measure against double claim/processing of refund/tax credit involving the same tax and same covered period.

Office or Division:	LT Audit Divisions
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	Any Taxpayers registered under LTS.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter request from the taxpayer (of the concerned LT Office) (1 original).	Requesting Party

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter-request (request should pertain to its own data only) (LT Audit Division having jurisdiction of the Taxpayer)	1.1. Receive the letter and make a referral slip assigning the case to Revenue Officer;	None	4 Hours	Receiving Clerk LT Audit Division
None	1.2. Obtain the required information from the Division's records;	None	2 Days	Revenue officer LT Audit Division
None	1.3. Prepare Certificate for signature of the Division Chief.	None	4 Hours	Division Chief LT Audit Division
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**None**		

39. Processing of Request for Application for Destruction of Expired /Obsolete/Damaged Inventory of Goods

The Certificate is issued to taxpayers as an authority to claim as deductible expense the value of goods or assets which have been declared as waste or obsolete due to spoilage, deterioration, obsolescence, expiration or other causes rendering the same unfit for sale or for use in production.

Office or Division:	LT Audit Divisions
Classification:	Highly Technical
Type of Transaction:	G2B - Government to Business Entity
Who may avail:	Taxpayers under LTS.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter informing the Division of Taxpayer's intent to destruct expired, obsolete, damaged inventory and requesting for a personnel of the Division to witness said destruction on a specified date (1 original copy). File "Application for Inventory/ Assets Destruction/ Disposal" (Annex A of RMO 21-2020);	Requesting Party
2. Affidavit stating therein the nature of goods to be destroyed and amount/s thereof (1 original copy) Attach "Sworn Declaration of Goods/Assets as Waste or Obsolete" (Annex D of RMO 21-2020);	Requesting Party
3. Hard and soft copy of detailed inventory listing subject of the destruction showing the actual cost/s thereof (1 original copy) List of Goods/Assets for Destruction/ Disposal (Annex E/E-1 of RMO 21-2020);	Requesting Party
4. An abstract of Journal Entries to record the destruction in its books (1 original copy);	Requesting Party
5. Audited Financial Statements (1 photocopy);	LTDPQAD
6. Inventory list (1 original copy or 1 certified true copy from the original);	LTDPQAD
7. After the scheduled destruction, submit Sworn Declaration of Asset Disposal. (Annex F of RMO 21-2020) executed by the President/CFO, or any authorized representative;	Requesting Party
8.Submit photos of the assets BEFORE, DURING and AFTER the destruction/disposal (RMO 21-2020).	Requesting Party

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Taxpayer files the application for destruction with complete documents at least even (7) days before proposed schedule/date of activity with the Officer of the Day (LT Audit Division having jurisdiction of the Taxpayer)	1. Officer of the Day (OD) checks completeness of documentary requirements and forwards the same to the Receiving Staff to be stamped with date of receipt by the Office, and records the same in the Office logbook; where the OD finds incomplete documentation, Taxpayer is informed thereof and given five days to submit the lacking documents, and receives the application;	None	30 minutes	Admin Assistant / officer of the day LT Audit Division
None	1.1. Prepare the Memorandum of Assignment for officially referring the same to RO/GS for processing;	None	15 minutes	Receiving Staff/ Assigning Staff LT Audit Division
None	1.2 RO evaluates the documentation, valuation of the inventory at actual cost; schedule the date/s of destruction (depending on the amount and number of goods to be destroyed);	None	30 minutes	Revenue Officer/Group Supervisor (RO/GS) LT Audit Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.3. RO/GS conducts actual inventory count, and witnesses the complete destruction of goods applied to be destroyed;	None	14 Days	RO/GS LT Audit Division
None	1.4. RO prepares the report of destruction and the Certificate of Destruction for signature of the Assistant Commissioner;	None	3 Days	RO/GS LT Audit Division
None	1.5. Review and evaluation of report;	None	3 Hours	SC/ADC/DC LT Audit Division
None	1.6. Docket is recorded in the Office logbook and released to the Office of the Head Revenue Executive Assistant (HREA);	None	30 minutes	Releasing Staff LT Audit Division
None	1.7. Docket is received by the Office of the Head Revenue Executive Assistant (HREA) for review and evaluation of the Report and Certificate or returns the docket for compliance with review findings; initials report and Certificate to signify approval thereof;	None	1 Day	HREA LTS
None	1.8. Docket is recorded in the Office logbook and released to the Office of the Head Revenue Executive Assistant (HREA);	None	1 Day	ACIR LTS
None	1.9. Docket is received by the Office of the Head Revenue Executive Assistant (HREA) for review and evaluation of the Report and Certificate or returns the docket for compliance with review findings; initials report and Certificate to signify approval thereof.	None	1 Day	Receiving Staff LT Audit Division
2. Taxpayer receives the Certificate of Destruction or Letter of Denial.	2. Certificate is released to Taxpayer, after signing the duplicate of the Certificate and the Office logbook.	None	30 minutes	Releasing Staff LT Audit Division
TOTAL PROCESSING TIME:		**19 Days, 5 Hours, 15 minutes**		
TOTAL PROCESSING FEE:		**None**		

40. Processing of Request for Delinquency Verification Certificate (DVC) for VAT Refund / Claim

Taxpayer's request to issue Delinquency Verification Certificate for claim for VAT Credit/Refund.

Office or Division:	Large Taxpayers Collection Enforcement Division (LTCED)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	All Large Taxpayers (under RDOs 116, 121, 124, 125, 126)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Valid request letter with company letterhead and signed by any responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate.	Taxpayer-Applicant
2. Original or certified true copy of the original Board Resolution or Secretary's Certificate.	Taxpayer-Applicant
3. Photocopy of any government-issued Identification Card with three (3) original specimen signatures of the applicant.	Taxpayer-Applicant
4. One (1) piece of loose documentary stamp tax (dst) or proof of payment of dst worth P30.00.	Taxpayer-Applicant
5. Proof of payment of certification fee worth Pl00.00 with payment confirmation.	Taxpayer-Applicant
6. Valid authorization letter for the claimant duly signed by the authorized representative mentioned in the Secretary's Certificate (if the latter is not the claimant).	Taxpayer-Applicant
7. Photocopy of any government-issued Identification Card with three (3) original specimen signatures of the authorized claimant.	Taxpayer-Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the request letter together with the required documents to the receiving officer of LTCED.	1. Check the veracity of the information supplied and the completeness of the required documentary requirements: a. Valid request letter with company letterhead and signed by any responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate; (Taxpayer-applicant must indicate in their official request letter the period covered of their VAT refund/ claim.) b. Original or certified true copy of the original Board Resolution or Secretary's Certificate; c. Photocopy of any government-issued Identification Card with three (3) specimen signatures of the applicant; d. One (1) piece of loose documentary stamp tax (dst) or proof of payment of dst worth P30.00;	₱100.00 certification fee and loose documentary stamp worth ₱30.00 to be attached to the DVC	1 hour	Officer of the Day

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	e. Proof of payment of certification fee worth Pl00.00 with payment confirmation; f. Valid authorization letter for the claimant duly signed by the authorized representative mentioned in the Secretary's Certificate (if the latter is not the claimant); and g. Photocopy of any government-issued Identification Card with three (3) specimen signatures of the authorized claimant.			
None	2. Stamp "Received" the application letter, prepare the DVC Routing Slip to be attached to the application and encode the details of the application in the database of received application and releasing record book maintained for the purpose then Forward the received application to the Revenue Officer- Verifier;	None	19 minutes	Officer of the Day
None	3. Verify the existence of any valid "stopfiler" case in the Internal Revenue Integrated System (IRIS) ,and any outstanding tax liabilities in the manually maintained database then forward the application to the concerned Revenue Officer for the generation of the DVC.	None	3 hours and 2 minutes	Revenue Officer-Verifier
None	4. Encode and print the DVC then forward the DVC to the CMRS, CES-E, CES-R Section Chiefs, and Assistant Division Chief for review and initial;	None	22 minutes	Revenue Officer
None	5. Review the printed DVC and affix initial;	None	40 minutes	CMRS, CES-E, CES-R Section Chiefs, and Assistant Division Chief
None	6. Forward the DVC to the Division Chief for approval and signature;	None	2 minutes	Assistant Division Chief
None	7. Approve and affix signature to the DVC and return to the Revenue Officer the signed DVC;	None	15 minutes	Division Chief
None	8. Affix documentary stamp tax, cancel the same, and imprint dry seal;	None	10 minutes	Revenue Officer
2. Receive the DVC.	Release the DVC to the authorized claimant.	None	10 minutes	Officer of the Day
TOTAL PROCESSING TIME:		**6 Hours**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

41. Processing of Request for Delinquency Verification Certificate (DVC) for Claim for VAT Credit/Refund (For LTD Cebu/Davao)

Taxpayer's request to issue Delinquency Verification Certificate for claim for VAT Credit/Refund.

Office or Division:	LT Division–Cebu and LT Division–Davao
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	All Large Taxpayers (under RDOs 123 and 127)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Valid request letter with company letterhead and signed by any responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate.	Taxpayer-Applicant
2. Original or certified true copy of the original Board Resolution or Secretary's Certificate.	Taxpayer-Applicant
3. Photocopy of any government-issued Identification Card with three (3) original specimen signatures of the applicant.	Taxpayer-Applicant
4. One (1) piece of loose documentary stamp tax (DST) or proof of payment of DST worth P30.00.	Taxpayer-Applicant
5. Proof of payment of certification fee worth Pl00.00 with payment confirmation.	Taxpayer-Applicant
6. Valid authorization letter for the claimant duly signed by the authorized representative mentioned in the Secretary's Certificate (if the latter is not the claimant).	Taxpayer-Applicant
7. Photocopy of any government-issued Identification Card with three (3) original specimen signatures of the authorized claimant.	Taxpayer-Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the request letter together with the required documents to the receiving officer of LT Division-Cebu/ LT Division-Davao.	1. Check the veracity of the information supplied and the completeness of the required documentary requirements: a. Valid request letter with company letterhead and signed by any responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate; (Taxpayer-applicant must indicate in their official request letter the period covered of their VAT refund/ claim.) b. Original or certified true copy of the original Board Resolution or Secretary's Certificate; c. Photocopy of any government-issued Identification Card with three (3) specimen signatures of the applicant; d. One (1) piece of loose documentary stamp tax (DST) or proof of payment of DST worth P30.00;	₱100.00 certification fee and loose documentary stamp worth ₱30.00 to be attached to the DVC	1 hour	Collection Enforcement Section Officer of the Day

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	e. Proof of payment of certification fee worth Pl00.00 with payment confirmation; f. Valid authorization letter for the claimant duly signed by the authorized representative mentioned in the Secretary's Certificate (if the latter is not the claimant); and g. Photocopy of any government-issued Identification Card with three (3) specimen signatures of the authorized claimant.			
None	2. Stamp "Received" the Checklist of Documentary Requirements (CDR) for DVC;	None	5 minutes	Collection Enforcement Section Officer-in-charge
None	3. Fill up the DVC Log sheet;	None	10 minutes	Collection Enforcement Section Officer-in-charge
None	4. Prepare a DVC Routing Slip to be attached to the application;	None	10 minutes	Collection Enforcement Section Officer-in-charge
None	5. Verify the existence of any valid "stop-filer" case in the Integrated Tax System (ITS)/ Internal Revenue Integrated System (IRIS), and any outstanding tax liabilities in the Accounts Receivable Management System (ARMS) and manually maintained database;	None	3 hours and 5 minutes	Collection Enforcement Section Officer-in-charge
None	6. Encode and print the DVC then forward to CES Chief for review and initial;	None	20 minutes	Collection Enforcement Section Officer-in-charge
None	7. Review the printed DVC, affix initial and forward the DVC to the Assistant Division Chief for review and initial;	None	15 minutes	Collection Enforcement Section Officer-in-charge
None	8. Review, affix initial and forward the DVC to the Division Chief for approval and signature;	None	15 minutes	Assistant Division Chief
None	9. Approve and affix signature to the DVC and return to the Collection Enforcement Section Officer-in-charge the signed DVC;	None	20 minutes	Division Chief
None	10. Affix documentary stamp tax, cancel the same, and imprint dry seal;	None	10 minutes	Collection Enforcement Section Officer-in-charge
2. Receive the DVC.	11. Release the DVC to the authorized claimant.	None	10 minutes	Collection Enforcement Section Officer of the Day
TOTAL PROCESSING TIME:		**6 Hours**		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
TOTAL PROCESSING FEE:		PHP 130.00		

42. Processing and Issuance of Tax Clearance for Bidding Purposes

The Tax Clearance Certificate for Bidding Purposes (TCBP) is issued to individual/non-individual taxpayers who intends to enter into or participate in contract with the government in procurement of goods and services pursuant to Executive Order No. 398.

Office or Division:	Large Taxpayers Collection Enforcement Division (LTCED)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	All Large Taxpayers (under RDOs 116, 121, 124, 125, 126) intending to join public bidding in procurement of goods and services by government agencies

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Original duly notarized Sworn Application Form accomplished by the company's responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate	Taxpayer-Applicant
2. Original or certified true copy of the original Board Resolution or Secretary's Certificate.	Taxpayer-Applicant
3. Photocopy of any government-issued Identification Card with three (3) original specimen signatures of the applicant.	Taxpayer-Applicant
4. Two (2) pieces of loose documentary stamp tax (dst) or proof of payment of dst worth P60.00.	Taxpayer-Applicant
5. Proof of payment of certification fee worth Pl00.00 with payment confirmation.	Taxpayer-Applicant
6. Copy of original unexpired Tax Clearance for Bidding Purposes – in case of renewal application.	Taxpayer-Applicant
7. Valid authorization letter for the claimant duly signed by the authorized representative mentioned in the Secretary's Certificate (if the latter is not the claimant).	Taxpayer-Applicant
8. Photocopy of any government-issued Identification Card with three (3) original specimen signatures of the authorized claimant.	Taxpayer-Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the application form together with the required documents to the receiving officer of LTCED.	1. Check the veracity and completeness of the information supplied in the duly notarized Application Form and the completeness of the required documentary requirements: a. One (1) original duly accomplished and notarized Sworn Application Form signed by the company's responsible and ranking officer of the entity; b. One (1) Original or certified true copy of the original Board Resolution or Secretary's Certificate; c. One (1) photocopy of any government issued ID of the company's authorized signatory with three (3) original specimen signatures; d. 2 pieces loose documentary stamps worth ₱ 30.00 each;	₱100.00 certification fee and loose documentary stamp worth ₱30.00 to be attached to the Sworn Application form and another ₱30.00 to be attached to the Tax Clearance Certificate	1 Hour	Officer of the Day

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
	e. Proof of payment of certification fee worth Pl00.00 with payment confirmation; f. Copy of original unexpired Tax Clearance for Bidding Purposes – in case of renewal application; g. Valid authorization letter for the claimant duly signed by the authorized representative mentioned in the Secretary's Certificate (if the latter is not the claimant); and h. One (1) photocopy of any government issued ID of the authorized claimant with three (3) original specimen signatures.			
None	2. Stamp "Received" the application Form;	None	2 minutes	Officer of the Day
None	3. Prepare and Issue claim stub to the taxpayer-applicant using a prenumbered form if it has satisfied the aforesaid documentary requirements, otherwise, reject the application and request for completion and resubmission of application;	None	5 minutes	Officer of the Day
None	4. Indicate in the application form the assigned serial number of the claim stub;	None	2 minutes	Officer of the Day
None	5. Prepare the TCBP Routing Slip to be attached to the application.	None	5 minutes	Officer of the Day
None	6. Encode the details of the application in the database of received application and releasing record book maintained for the purpose and forward the received application to the Revenue Officer-Processor;	None	7 minutes	Officer of the Day
None	7. Request for Certification on Outstanding Tax Liabilities (COTL) of Taxpayer from LTCED, ARMD and PROSECUTION DIVISION to verify if the taxpayer applicant has any accounts receivable/delinquent accounts cases, stopfiler cases, pending criminal information filed in any court of competent jurisdiction arising from any tax or tax-related case. (Note: with dependency on the release of reply from ARMD and Prosecution Division)	None	1 day	Revenue Officer-Processor/LTCED/ARMD/PROSECUTION DIVISION
None	8. Forward the application to the concerned Revenue Officer for the generation of the Tax Clearance Certificate.	None	2 minutes	Revenue Officer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	9. Verify if the taxpayer-applicant is compliant with the following prescribed criteria: a. Payment of the current annual registration fee; b. Absence of open valid “stopfiler” cases; c. Not tagged as “Cannot Be Located” (CBL) taxpayer; d. Absence of any record of delinquent account; and e. Absence of any pending criminal information filed in any court of competent jurisdiction arising from any tax or tax-related case.	None	16 minutes	Revenue Officer
None	10. Encode and print the Tax Clearance Certificate for Bidding Purposes then forward to the CMRS Section Chief and Assistant Division Chief for review and initial;	None	20 minutes	Revenue Officer
None	11. Review the printed Tax Clearance Certificate, affix initials then forward to the Assistant Division Chief;	None	13 minutes	CMRS Section Chief
None	12. Review the printed Tax Clearance Certificate, affix initials then forward to the Division Chief for approval and signature;	None	13 minutes	Assistant Division Chief
None	13. Approve and affix signature then return to the Revenue Officer the signed Tax Clearance Certificate;	None	15 minutes	Division Chief
None	14. Affix documentary stamp tax, cancel the same, and imprint dry seal;	None	10 minutes	Division Chief
2. Present the Claim Stub and receive Tax Clearance	Release the Tax Clearance Certificate to the authorized claimant.	None	10 minutes	Officer of the Day
TOTAL PROCESSING TIME:		**1 Day, 3 Hours**		
TOTAL PROCESSING FEE:		**PHP 160.00**		

Notes:

1. If the taxpayer-applicant fails to comply with the submission of all the prescribed documentary requirements and/or did not satisfy any of the criteria to be eligible for the issuance of a Tax Clearance Certificate for Bidding Purposes, the application form with all the attached documents shall be immediately returned to the taxpayer-applicant, with a checklist of the documents/criteria that it/he/she must submit/satisfy.
2. The length of time to be spent on the verification of different criteria in the issuance of TCC from pertinent modules in the Integrated Tax System (ITS), as well as, other stand-alone systems, may vary depending on the systems’ availability /accessibility.
3. The total processing time indicated is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. This processing time is exclusive of other processes/activities that are related to the issuance of Tax Clearance but are being undertaken after the Tax Clearance is released to the taxpayer-applicant (e.g., preparation of the List of Approved Tax Clearance, posting thereof to the BIR website, etc.). the processing time for each and every application may be extended, depending on the volume of the received applications for the day
4. The processing time for each and every application may be extended, depending on the volume of the received applications.

43. Processing of Tax Clearance for Large Taxpayers (General Purpose)

The DVC is a certification issued to taxpayer certifying that he/she/it is a tax compliant and has no outstanding tax liability within the Bureau. This is issued to individuals/corporations who have the purpose of TCC Revalidation, tax refund, issuance of Tax Debit Memo, closing of business and accreditation of printers.

Office or Division:	LT Assistance Division (LTAD) / Excise LT Regulatory Division (ELTRD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	All Business Citizen/Client

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter - (1 Original Copy);	To be Filed by Taxpayer
2. Payment Form for Certification Fee - (1 Photocopy);	
3. Documentary Stamp Tax - (2 pcs.).	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Get number from the queuing system.	1. None	₱ 100.00 - Certification Fee ₱ 30.00 - DST		Taxpayer
2. Taxpayer accomplish the application form and file the same to the Receiving Officer (LTAD/ELTRD).	2. Check the completeness of the application form and the required attachments to the application form;		10 minutes	Registration Officer LTAD/ELTRD
None	2.1. Check if the person physically filing the application is duly authorized by the concerned taxpayer-applicant (applicable only in cases where the filer is a non-individual or a person other than the individual taxpayer/applicant);	None	3 minutes	Registration Officer LTAD/ELTRD
None	2.2. Forward the application thru email together with the attachments, to ARMD/ LTCED/ LTDPQAD for verification and issuance of Delinquency Verification Certificate;	None	5 minutes	Registration Officer/Chief LTAD/ARMD/LTCED/LTDPQAD
None	2.3. Received the DVC from the 3 divisions and transmit the application to the processor;	None	5 minutes	Registration Officer LTAD/ELTRD
None	2.4. Prepare the Tax Clearance;	None	15 minutes	Registration Officer LTAD/ELTRD
None	2.5. Forward the prepared Tax Clearance for review;	None	5 minutes	Registration Officer LTAD/ELTRD
None	2.6. Review the prepared Tax Clearance and affix initial thereon;	None	10 minutes	Registration-Section Chief /Asst. Chief/Division Chief LTAD/ELTRD
None	2.7. Forward the Tax Clearance to the Head of Office for approval/signature;	None	5 minutes	Registration Officer LTAD/ELTRD
None	2.8. Approve/sign the Tax Clearance;	None	5 Hours	Head Revenue Executive Assistant (HREA)/Assistant Commissioner (ACIR) Large

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Taxpayers Service (LTS)
None	2.9. Receive and forward the Tax Clearance to the Releasing/ Registration Officer;	None	2 minutes	Receiving Clerk LTAD/ELTRD
None	2.10. Affix the documentary stamp tax and imprint.	None	5 minutes	Registration Officer LTAD/ELTRD
3. Receive Tax Clearance.	3. Release the Tax Clearance or Letter of Denial to the taxpayer/applicant or his authorized person.	None	5 minutes	Registration Officer LTAD/ELTRD
TOTAL PROCESSING TIME:		**6 Hours, 10 minutes**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

44. Processing of Request for Tax Debit Memo (TDM)

Taxpayer's request to issue Tax Debit Memo for tax payment.

Office or Division:	Large Taxpayers Collection Enforcement Division (LTCED)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	All Large Taxpayers (under RDOs 116, 121, 124, 125, 126, 127) with existing Tax Credit Certificate (TCC)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Valid request letter with company letterhead and signed by any responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate.	Taxpayer-Applicant
2. Original duly accomplished Application for Tax Credit Certificate (TCC) Utilization (BIR Form No. 1915) signed by the company's responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate.	Taxpayer-Applicant
3. Original or certified true copy of the original Board Resolution or Secretary's Certificate.	Taxpayer-Applicant
4. Photocopy of any government-issued Identification Card with three (3) original specimen signatures of the applicant.	Taxpayer-Applicant
5. Original Tax Credit Certificate/s to be utilized.	Taxpayer-Applicant
6. Original duly filled-up Tax Return signed by the taxpayer or its duly authorized representative upon which payment thru TDM will be applied.	Taxpayer-Applicant
7. Valid authorization letter for the claimant duly signed by the authorized representative mentioned in the Secretary's Certificate (if the latter is not the claimant).	Taxpayer-Applicant
8. Photocopy of any government-issued Identification Card with three (3) original specimen signatures of the claimant.	Taxpayer-Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the application form together with the required documents to the receiving revenue officer of LTCED.	1. Check the veracity and completeness of the information supplied in the duly- accomplished application form for TCC utilization and the completeness of the required documentary requirements: a. Valid request letter with company letterhead and signed by any responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate; (Request letter must be addressed to the Assistant Commissioner, Large Taxpayers Service (ACIR-LTS) Thru Chief, LTCED) b. Original duly accomplished Application for Tax Credit Certificate (TCC) Utilization (BIR Form No. 1915) signed by the company's responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate;	None	1 Hour	Revenue Officer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	c. Original or certified true copy of the original Board Resolution or Secretary's Certificate; d. Photocopy of any government-issued Identification Card with three (3) specimen signatures of the applicant; e. Original Tax Credit Certificate/s to be utilized; f. Original duly filled-up Tax Return signed by the taxpayer or its duly authorized representative upon which payment thru TDM will be applied; g. Valid authorization letter for the claimant duly signed by the authorized representative mentioned in the Secretary's Certificate (if the latter is not the claimant); and h. Photocopy of any government-issued Identification Card with three (3) specimen signatures of the claimant.			
None	2. Stamp "Received" the request letter;	None	2 minutes	Revenue Officer
None	3. Prepare the TDM Routing Slip to be attached to the application.	None	5 minutes	Revenue Officer
None	4. Encode the details of the application in the database of received application and releasing record book maintained for the purpose;	None	5 minutes	Revenue Officer
None	5. Verify from the Internal Revenue Integrated System- Tax Credit and Refund System (IRIS- TCRS) the existence of TCC being applied for utilization and its available balance;	None	5 minutes	Revenue Officer
None	6. Conduct delinquency verification request for existence of Outstanding Tax Liability (OTL). None	None	4 hours	Revenue Officer
None	7. Encode the necessary TCC utilization details in the IRIS-TCRS and forward the received application to the Division Chief for approval in the system.	None	17 minutes	Revenue Officer
None	8. Approve the encoded TCC utilization details in the IRIS-TCRS then return to the Revenue Officer the application for printing of TDM;	None	12 minutes	Division Chief
None	9. Generate the TDM in the IRIS-TCRS and update the remaining balance of the TCC then forward the TDM, TCC and all the supporting documents to the CMRS-Section Chief, Assistant Division Chief,	None	44 minutes	Revenue Officer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Division Chief, and HREA-LTS Regular/Excise for review and initial;			
None	10. Review the printed TDM and TCC, and affix initial;	None	1 day	CMRS-Section Chief, Assistant Division Chief, Division Chief, and HREA-LTS Regular/Excise
None	11. Forward the TDM, TCC and all the supporting documents to the ACIR-LTS for approval and signature;	None	10 minutes	HREA-LTS Regular/Excise
None	12. Approve and affix signature to the TDM and TCC then return to the LTCED Revenue Officer the signed TDM and TCC;	None	1 day and 10 minutes	ACIR-LTS
2. Receive the TDM and Original TCC (if not yet fully-utilized).	Release the TDM and TCC to the authorized claimant.	None	10 minutes	Revenue Officer
TOTAL PROCESSING TIME:		**2 Days and 7 Hours**		
TOTAL PROCESSING FEE:		**None**		

45. Processing of Request for Permit to Operate as Importer/Dealer/Trader/ Manufacturer of Petroleum/Automobile Products (Within Metro Manila)

Excise Taxpayers are required to secure for Permit to Operate as Importer/Dealer/Trader/Manufacturer of excisable products prior to importation or manufacturing operations for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen
Who may avail:	Taxpayers desiring to operate as importer/dealer/trader/manufacturer of excisable products (Petroleum and Automobile)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Importer/Dealer/Trader/Manufacturer of Petroleum/Automobile Products Permit to Operate (1 original copy);	To be supplied by the taxpayer. Letter Attention to: **Ms. Rosario O. Puno** Chief, Excise LT Regulatory Division (ELTRD)
2.BIR Certificate of Registration (1 photocopy);	At the local RDO with latest registration fee BIR-Form 0605
3. Three (3) Photocopies of Plat and Plan of Manufacturing/ Storage Facilities, warehouses, etc.;	Owner of the facility. If Manufacturer, with Blueprint.
4. Manufacturer's/Importer's Surety Bond (initial bond: ₱ 100,000.00) Section 160 of NIRC (1 original copy);	Any Insurance Company accredited by the Insurance Commission
5. Contract of Lease/Agreement, if applicable (1 photocopy);	Lessor and Lessee
6. SEC Registration (latest) / Articles of Incorporation & By-Laws (1 photocopy);	At Security and Exchange Commission
7. Latest Income Tax Return (1 photocopy);	To be supplied by the taxpayer
8. Mayor's Permit (1 photocopy);	From the local Municipal Government
9. In case of Individual, Certificate of registration from DTI (1 photocopy);	At the Department of Trade and Industry
10. Production Flow Chart (1 photocopy);	To be supplied by the taxpayer
11. Layout of Facility (2 photocopies);	To be supplied by the taxpayer
12. Storage Tanks Used (1 photocopy);	To be supplied by the taxpayer
13. Location Map of the Production/ Assembly Plant of the Importer's or Dealer's Warehouse (1 photocopy);	To be supplied by the taxpayer
14. In the case of Dealer, Dealership Agreement Between Manufacturer/Assembler or Importer and Dealer (1 photocopy).	From the Importer and Dealer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. File application with the required documents at ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayer;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if the documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign routing slip;	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Endorse application to the assigned Officer;	None	2 minutes	Section Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	Note: Conduct of ocular inspection will be done by ELTFOD	None		Revenue Officer ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD;	None	30 minutes	Revenue Officer ELTRD
None	1.6. Endorse the same to Section Chief and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.7. Review Revenue Officers Report, Permit, Manufacturer's Bond and supporting documents based on the recommendation of Revenue Officer;	None	15 minutes	Section Chief ELTRD
None	1.8. Endorse the same to Assistant Division and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review Revenue Office's Report, Permit, Manufacturer's Bond and supporting documents;	None	10 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.11. Review Revenue Office's Report, Permit, Manufacturer's Bond and supporting documents;	None	10 minutes	Division Chief ELTRD
None	1.12. Endorse the same to Head Revenue Executive Assistant, LT-Excise Group for review and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.13. Review Revenue Office's Report, Permit, Manufacturer's Bond and supporting documents;	None	1 Hour, 30 minutes	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.14. Endorse the same to Assistant Commissioner for review and approval and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Review and Approved Revenue Office's Report, Permit, Manufacturer's Bond and supporting documents;	None	1 Hour, 30 minutes	Assistant Commissioner LTS
None	1.16. Transmit back the approved Revenue Officer's Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.17. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.18. Issuance of Registry Number;	None	1 Day	General Service Division
None	1.19. Transmit back the Registry Number for records purposes;	None	10 minutes	General Service Division
None	1.20. Assign Permit Number/Assessment Number for database..	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**4 Days, 4 Hours, 42 minutes**		
TOTAL PROCESSING FEE:		**None**		

46. Processing of Request for Permit to Operate as Importer/Dealer/Trader/ Manufacturer of Petroleum/Automobile Products (Outside Metro Manila)

Excise Taxpayers are required to secure for Permit to Operate as Importer/Dealer/Trader/Manufacturer of excisable products prior to importation or manufacturing operations for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Complex
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen
Who may avail:	Taxpayers desiring to operate as importer/dealer/trader/manufacturer of excisable products (Petroleum and Automobile)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate as Importer/Dealer/Trader/Manufacturer of Petroleum/Automobile Products Permit to Operate (1 original copy);	To be supplied by the taxpayer. Letter Attention to: **Ms. Rosario O. Puno** Chief, Excise LT Regulatory Division (ELTRD)
2.BIR Certificate of Registration (1 photocopy);	At the local RDO with latest registration fee BIR-Form 0605
3. Three (3) Photocopies of Plat and Plan of Manufacturing/ Storage Facilities, warehouses, etc.;	Owner of the facility. If Manufacturer, with Blueprint.
4. Manufacturer's/Importer's Surety Bond (initial bond: ₱ 100,000.00) Section 160 of NIRC (1 original copy);	Any Insurance Company accredited by the Insurance Commission
5. Contract of Lease/Agreement, if applicable (1 photocopy);	Lessor and Lessee
6. SEC Registration (latest) / Articles of Incorporation & By-Laws (1 photocopy);	At Security and Exchange Commission
7. Latest Income Tax Return (1 photocopy);	To be supplied by the taxpayer
8. Mayor's Permit (1 photocopy);	From the local Municipal Government
9. In case of Individual, Certificate of registration from DTI (1 photocopy);	At the Department of Trade and Industry
10. Production Flow Chart (1 photocopy);	To be supplied by the taxpayer
11. Layout of Facility (2 photocopies);	To be supplied by the taxpayer
12. Storage Tanks Used (1 photocopy);	To be supplied by the taxpayer
13. Location Map of the Production/ Assembly Plant of the Importer's or Dealer's Warehouse (1 photocopy);	To be supplied by the taxpayer
14. In the case of Dealer, Dealership Agreement Between Manufacturer/Assembler or Importer and Dealer (1 photocopy).	From the Importer and Dealer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application with the required documents at ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayer;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if the documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign routing slip;	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Endorse application to the assigned Officer;	None	2 minutes	Section Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	Note: Conduct of ocular inspection will be done by ELTFOD	None		Revenue Officer ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit after the ocular/receipt of Ocular report from ELTFOD;	None	30 minutes	Revenue Officer ELTRD
None	1.6. Endorse the same to Section Chief and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.7. Review Revenue Officers Report, Permit, Manufacturer's Bond and supporting documents based on the recommendation of Revenue Officer;	None	15 minutes	Section Chief ELTRD
None	1.8. Endorse the same to Assistant Division and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.9. Review Revenue Office's Report, Permit, Manufacturer's Bond and supporting documents;	None	10 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.11. Review Revenue Office's Report, Permit, Manufacturer's Bond and supporting documents;	None	10 minutes	Division Chief ELTRD
None	1.12. Endorse the same to Head Revenue Executive Assistant, LT-Excise Group for review and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.13. Review Revenue Office's Report, Permit, Manufacturer's Bond and supporting documents;	None	1 Hour, 30 minutes	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.14. Endorse the same to Assistant Commissioner for review and approval and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant, LT-Excise Group LTS
None	1.15. Review and Approved Revenue Office's Report, Permit, Manufacturer's Bond and supporting documents;	None	1 Hour, 30 minutes	Assistant Commissioner LTS
None	1.16. Transmit back the approved Revenue Officer's Report, Permit, Manufacturers Bond and supporting documents;	None	1 minute	Assistant Commissioner LTS
None	1.17. Endorse the Manufacturer Bond to General Service Division for issuance of Registry Number of the said Bond;	None	1 minute	Revenue Officer ELTRD
None	1.18. Issuance of Registry Number;	None	1 Day	General Service Division
None	1.19. Transmit back the Registry Number for records purposes;	None	10 minutes	General Service Division
None	1.20. Assign Permit Number/Assessment Number for database.	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**6 Days, 4 Hours, 42 minutes**		
TOTAL PROCESSING FEE:		**None**		

47. Processing of Request for Renewal of Permit to Operate

Permits issued to excise taxpayers are required to secure the renewal of permits to determine their compliance to administrative requirements stated therein.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Category:	Complex
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen
Who may avail:	Excise Taxpayers requesting for renewal of their permit

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Renewal of Permit (1 original copy);	To be supplied by the taxpayer
2. BIR Issued Original Permit with Latest Renewal (1 photocopy)	To be supplied by the taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application Request for Renewal of Permit at ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpaye	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application if the documents are complete;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign routing slip;	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Endorse application to the assigned Officer;	None	2 minutes	Section Chief ELTRD
None	1.5. Endorse application to Excise LT Field Operations Division and LT Programs and Performance Monitoring Division to determine administrative Liability, if any, of taxpayer;	None	5 Days	Revenue Officers ELTFOD/ LTPMPD
None	1.6. Prepare Revenue Officer's Report and Permit after receipt of Memo Report from ELTFOD and LTPMPD;	None	5 minutes	Revenue Officer ELTRD
None	1.7. Endorse the same to Section Chief and affix initial on routing slip;	None	1 minute	Revenue Officer ELTRD
None	1.8. Review Revenue Officers Report and Permit;	None	20 minutes	Section Chief ELTRD
None	1.9. Endorse the same to Assistant Division and affix initial on routing slip;	None	1 minute	Section Chief ELTRD
None	1.10. Review Revenue Officer's Report and Permit and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.11. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.12. Review Revenue Officer's Report and Permit and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.13. Endorse to Head Revenue Executive Assistant, LT-Excise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.14. Review Revenue Officer's Report and Permit, and supporting documents;	None	15 minutes	Head Revenue Executive Assistant LTS
None	1.15. Endorse the same to Assistant Commissioner and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant LTS
None	1.16. Review Revenue Officer's Report and permit and supporting documents and Approve Permit;	None	1 Hour	Assistant Commissioner LTS
None	1.17. Transmit back the approved Permit;	None	1 minute	Assistant Commissioner LTS
None	1.18. Assign Permit Number for database..	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**5 Days, 2 Hours, 36 minutes**		
TOTAL PROCESSING FEE:		**None**		

48. Processing of Request for Permit to Operate Storage Processing of Request for Permit to Operate Storage Facility/Additional Storage Tanks/Blend Biofuel Blended Diesel/Blend Biofuel Blended Gasoline

Manufacturers/Importers of Petroleum Products are required to secure for Permit to Operate Storage Facility/Additional Storage Tanks/Blend Biofuel Blended Diesel/Blend Biofuel Blended Gasoline prior to blending operations for uniform reporting requirements and effective monitoring purposes.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen
Who may avail:	Taxpayers desiring to operate Storage Facility/ Additional Storage Facility/Blend Biofuel Blended Diesel/ Blend Biofuel Blended Gasoline

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Application for Permit to Operate Storage Facility/Additional Storage Tanks/Blend Biofuel Blended Diesel/Blend Biofuel Blended Gasoline (1 original copy);	To be supplied by the taxpayer
2. Layout of the Facility (3 photocopies);	To be supplied by the taxpayer
3. Lease Contract or Proof of Ownership (1 photocopy);	Lessor and Lessee
4. Calibration Certificate & Tables of Each Tank (1 photocopy);	Owner of the Facility
5. Pictures of Storage Tanks (1 photocopy);	To be supplied by the taxpayer
6. For Additional Storage Tanks, with Old Permit. (1 photocopy);	To be supplied by the taxpayer
7. For Biofuel Blended Diesel, with Process Flow in Blending Ethanol with MOGAS. (1 photocopy);	To be supplied by the taxpayer
8. For Biofuel Blended Gasoline, with Process Flow in Blending Ethanol with B2. (1 photocopy).	To be supplied by the taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File application Permit to Operate Storage Facility/Additional Storage Tanks/Blend Biofuel Blended Diesel/Blend Biofuel Blended Gasoline at ELTRD.	1. Pre-screen application and supporting documents to determine the completeness of documentary requirements submitted by taxpayer;	None	10 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.1. Receive application with complete attached documents;	None	1 minute	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Record Application in Database and assign routing slip;	None	2 minutes	Revenue Officer (assigned in database) ELTRD
None	1.3. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	1 minute	Revenue Officer (assigned in database) ELTRD
None	1.4. Endorse application to the assigned Officer;	None	2 minutes	Section Chief ELTRD
None	1.5. Prepare Revenue Officer's Report and Permit;	None	30 minutes	Revenue Officers ELTRD
None	1.6. Endorse the same to Section Chief and affix initial on routing slip;	None	5 minutes	Revenue Officer ELTRD
None	1.7. Review Revenue Officers Report and Permit;	None	20 minutes	Section Chief ELTRD
None	1.8. Endorse the same to Assistant Division and affix initial on routing slip;	None	1 minute	Section Chief ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.9. Review Revenue Officer's Report, Permit and supporting documents;	None	15 minutes	Assistant Division Chief ELTRD
None	1.10. Endorse the same to Division Chief and affix initial on routing slip;	None	1 minute	Assistant Division Chief ELTRD
None	1.11. Review Revenue Officer's Report, Permit and supporting documents;	None	15 minutes	Division Chief ELTRD
None	1.12. Endorse to Head Revenue Executive Assistant, LT-Excise Group and affix initial on routing slip;	None	1 minute	Division Chief ELTRD
None	1.13. Review Revenue Officer's Report and Permit, and supporting documents;	None	1 Day	Head Revenue Executive Assistant LTS
None	1.14. Endorse the same to Assistant Commissioner and affix initial on routing slip;	None	1 minute	Head Revenue Executive Assistant LTS
None	1.15. Review Revenue Officer's Report and permit and supporting documents and Approve Permit;	None	1 Day	Assistant Commissioner LTS
None	1.16. Transmit back the approved Permit;	None	1 minute	Assistant Commissioner LTS
None	1.17. Assign Permit Number for database..	None	2 minutes	Revenue Officer (assigned in database) ELTRD
2. Receive Permit.	2. Release Permit to Taxpayer.	None	2 minutes	Revenue Officer ELTRD
TOTAL PROCESSING TIME:		**2 Days, 1 Hour, 46 minutes**		
TOTAL PROCESSING FEE:		**None**		

49. Processing of Request for Analysis of BIR Accountable Forms

BIR accountable forms are analyzed to determine authenticity.

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Highly Technical
Type of Transaction:	G2B - Government to Business G2C - Government to Citizen G2G - Government to Government
Who may avail:	All

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter (addressed to: The Chief, Excise LT Regulatory Division (ELTRD), G/F Room102, BIR, NOB, Diliman, Quezon City) requesting for analysis of BIR accountable form/s (1 original copy);	Taxpayer/Applicant
2. BIR accountable form/s for analysis (1 original copy or 1 certified true copy)	Taxpayer/Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter to the The Chief, ELTRD together with the specimen/s properly identified by the client. Note: Maximum of 5,000 pieces of accountable forms per request.	1. Check content of letter and verify specimen/s;	None	5 minutes	Revenue Chemist, Laboratory Section, Excise LT Regulatory Division (ELTRD)
None	1.1. If found in order, receive letter together with specimen/s;	None	3 minutes	Revenue Chemist, Laboratory Section, Excise LT Regulatory Division (ELTRD)
None	1.2. Duly identify the specimen/s, conduct analysis and generate report;	None	19 Working Days	Assigned Revenue Chemist/Chief, Laboratory Section, Excise LT Regulatory Division
None	1.3. Prepare and sign reply letter.	None		Assigned Revenue Chemist/Chief, Laboratory Section, Excise LT Regulatory Division; Asst. Chief/Chief, Excise LT Regulatory Division (ELTRD); HREA-Excise Group/Asst. Commissioner, Large Taxpayers Service
2. Receive Report.	2. Release report to client.	None		Assigned Revenue Chemist, Laboratory Section, Excise LT Regulatory Division
TOTAL PROCESSING TIME:		**00 Hours**		
TOTAL PROCESSING FEE:		**None**		

50. Processing of Request for Approval of Formulas for Denatured Alcohol

"Domestic alcohol of not less than one hundred eighty degrees' proof (ninety percent absolute alcohol) shall, when suitably denatured and rendered unfit for oral intake, be exempt from the excise tax prescribed in Sec. 141: xxxxx" (SEC. 134, Tax Code of 1997, as amended). "Xxxxx the process of denaturing alcohol shall be effected only within distillery premises where the alcohol to be denatured is produced in accordance with formulas duly approved by the Bureau of Internal Revenue xxxxx." (SEC 168, Tax Code of 1997, as amended).

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Highly Technical
Type of Transaction:	G2B - Government to Business
Who may avail:	Manufacturer who intends to use denatured alcohol in its manufacturing operations as raw material or as fuel for motive power

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter (addressed to: The Chief, Excise LT Regulatory Division (ELTRD), G/F Room102, BIR, NOB, Diliman, Quezon City) stating the following, to wit (1 original copy): a. Request for approval of formula for specially denatured alcohol (SDA) b. Proposed SDA formula using the following format: "**To every 100 liter of ethyl alcohol add: (quantity) of (denaturant/s).**" c. Specific use/s of SDA (state specific process or products where SDA is to be used);	Buyer-User of denatured alcohol
2. Process Flow (if SDA is to be used in a process) (1 photocopy);	Buyer-User of denatured alcohol
3. Product Formulation (if SDA is used as solvent or raw material) (1 original copy);	Buyer-User of denatured alcohol
4. Food and Drug Administration (FDA) Notification of Cosmetic Product bearing on the Product Ingredient List showing the ingredients with the corresponding percentage of each ingredient for a total of 100% or Product Formulation registered with the FDA (if SDA is used for cosmetic and toilet preparations) (1 photocopy);	Buyer-User of denatured alcohol
5. Sample of alcohol to be denatured properly identified by the client (indicate name of sample; company name; signature over printed name of client/representative);	Alcohol distiller-Supplier of denatured alcohol
6. Sample of denaturant/s properly identified by the client (indicate name of sample; company name; signature over printed name of client/representative).	Buyer-user

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter together with required documents and samples to the Chief, ELTRD.	1. Check content of letter and verify samples;	None	5 minutes	Revenue Chemist, Laboratory Section, Excise LT Regulatory Division (ELTRD)
None	1.1. If found in order, receive letter together with required documents and samples;	None	3 minutes	Revenue Chemist, Laboratory Section, Excise LT Regulatory Division (ELTRD)
None	1.2. Recommend approval/ disapproval of proposed formula;	None	19 Working Days	Assigned Revenue Chemist/Chief, Laboratory Section, Excise LT Regulatory Division
None	1.3. Prepare and sign letter of approval/ disapproval.	None		Assigned Revenue Chemist/Chief, Laboratory Section, Excise LT Regulatory Division;

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Asst. Chief/Chief, Excise LT Regulatory Division (ELTRD); HREA-Excise Group/Asst. Commissioner, Large Taxpayers Service
2. Receive approved/disapproved formula.	2. Release approved/disapproved formula.	None		Assigned Revenue Chemist, Laboratory Section, Excise LT Regulatory Division
TOTAL PROCESSING TIME:		**19 Working Days, 8 minutes**		
TOTAL PROCESSING FEE:		**None**		

51. Processing of Request for Sampling and Analysis of Alcohol and Denaturants During Conduct of Denaturing of Alcohol

"Xxxxx the process of denaturing alcohol shall be effected only within distillery premises where the alcohol to be denatured is produced in accordance with formulas duly approved by the Bureau of Internal Revenue and only in the presence of duly designated representatives of said Bureau." (SEC 168, Tax Code of 1997, as amended).

Office or Division:	Excise LT Regulatory Division (ELTRD)
Classification:	Highly Technical
Type of Transaction:	G2B - Government to Business
Who may avail:	Distiller-denaturer

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Notice of denaturing schedule (1 original copy);	Distiller-denaturer; buyer-user and/or dealer of denatured alcohol
2. Sample of denaturant/s;	Distiller-denaturer; buyer-user and/or dealer of denatured alcohol
3. Denaturing Order (1 photocopy).	Excise LT Field Operations Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit notice of denaturing schedule together with the sample of denaturant/s to the Chief, ELTRD.	1. Check content of letter and verify sample/s;	None	5 minutes	Revenue Chemist, Laboratory Section, Excise LT Regulatory Division (ELTRD)
None	1.1. If found in order, receive notice together with sample/s;	None	3 minutes	Revenue Chemist, Laboratory Section, Excise LT Regulatory Division (ELTRD)
None	1.2. Receive Denaturing Order from Excise LT Regulatory Division (ELTRD);	None	3 minutes	Revenue Chemist, Laboratory Section, Excise LT Regulatory Division (ELTRD)
None	1.3. Proceed to distillery on scheduled date of denaturing and conduct sampling and analysis of alcohol and denaturant/s, and generate report..	None	1 day Note: Covers only sampling, analysis and generation of report. This excludes travel time and unforeseen events	Assigned Revenue Chemist, Laboratory Section, Excise LT Regulatory Division
TOTAL PROCESSING TIME:		**1 Day, 11 minutes**		
TOTAL PROCESSING FEE:		**None**		

Note: This service is considered Highly Technical because it involves technical knowledge of a Chemist.

52. Processing of Request to issue Permit to Export of Excisable Articles

Excise taxpayers are required to secure Permit to Export prior to exportation of excisable articles intended for export or sale/delivery to international carriers or to tax-exempt entities/agencies to qualify for outright excise tax exemption pursuant to existing revenue rules and regulations.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	Taxpayers engaged in businesses exporting excisable products out of the Philippines

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. Application for Permit to Export Form (2 original copies);	ELTFOD
2. Purchase Order of the client abroad (1 photocopy);	To be provided by the taxpayer
3. Commercial Invoice/Proforma Invoice with complete details of the products to be exported (1 photocopy);	To be provided by the taxpayer
4. For subsequent application for Permit to Export, the following additional documents regarding the previous exportation are required (1 photocopy each): a. Bill of Lading b. Sales/Commercial Invoice c. Packing List d. Export Declaration e. Bank Certificate/ Inward remittance, proof of payment to commercial invoices for the transaction f. Proof of payment of Inspection fee BIR Form no. 2200T (for tobacco products) g. Excise Taxpayer's Removal Declaration (ETRD) (BIR Form no. 2299)/Official Delivery Invoice (ODI) (BIR Form no. 1425)/Withdrawal Certificate (WC) (BIR Form no.2231), if applicable h. Revenue Officer-On-Premise Verification Report If submitted already, provide a photocopy of the documents duly received by ELTFOD. Note: Submission is within 90 days from Bill of Lading(BL) date.	To be provided by the taxpayer
5. Valid/latest Permit to Operate for new applicant (1 photocopy)	Excise LT Regulatory Division (ELTRD)
ADDITIONAL REQUIREMENT/S FOR EVERY INDUSTRY:	**WHERE TO SECURE**
MINERAL AND MINERAL PRODUCTS	
1. Transport Permit (1 photocopy)	Mines and Geosciences Bureau (MGB)
2. Mineral Export Permit (1 photocopy)	MGB
3. BIR Form 2200M for companies who opted to pay on or before removal or copy of Latest Surety Bond for companies who avail of the quarterly payment (1 photocopy)	Exporter
4.Purchase Agreement/Contract to Sell (1 photocopy)	Exporter
EXCISE TAX-EXEMPTED SWEETENED BEVERAGES PRODUCTS	
1. Food and Drug Administration (FDA) letter confirming sweetener has no sugar (1 photocopy)	FDA
TOBACCO PRODUCTS	
1. Latest Manufacturers Net Retail Price (NRP) Sworn Statement duly received by ELTRD - applicable for Cigars only (1 photocopy)	ELTRD
ALCOHOL PRODUCTS	
1. Latest Manufacturers Net Retail Price (NRP) Sworn Statement duly received by ELTRD - applicable for Distilled Spirits only (1 photocopy)	ELTRD

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
AUTOMOBILE	
1. Latest Manufacturers Net Retail Price (NRP) Sworn Statement duly received by ELTRD (1 photocopy)	ELTRD
2.Chassis and Engine Number (1 photocopy)	Exporter
MANUFACTURER/IMPORTER	
1. ATRIG with proof of excise tax payment (1 photocopy)	ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME		PERSON RESPONSIBLE
			Simple	Bulk	
1. File application of Permit to Export of any Excisable Article/s with complete and correct documentary requirements to Export Permit and Product Replenishment Section (EPPRS), ELTFOD	1.1 Pre-Screen the application and supporting documents, receive, and forward to Section Chief – EPPRS;	None	45 minutes	2 hours	Revenue Officer - Officer of the Day (OD) (EPPRS) ELTFOD
None	1.2 Assign the application to the corresponding Revenue Officer – Processor;	None	15 minutes	15 minutes	Section Chief (EPPRS)
None	1.3 Compute the Excise Tax, encode, and print the Permit to Export, then forward to Section Chief;	None	2 hours	5 hours	Revenue Officer – Processor (EPPRS) ELTFOD
None	1.4 Review and affix initial on Permit to Export then forward to Section Chief of concerned Industry;	None	1 hour	3 hours 45 minutes	Section Chief (EPPRS) ELTFOD
None	1.5 Review and affix initial on Permit to Export then forward to Assistant Division Chief;	None	1 hour	3 hours	Section Chief (Concerned Industry) ELTFOD
None	1.6 Review and affix initial on the Permit to Export then endorse to Division Chief for approval;	None	1 hour	3 hours and 30 minutes	Assistant Division Chief, ELTFOD
None	1.7 Approve and sign the Permit to Export, then forward to Revenue Officer – Processor;	None	1 hour and 15 minutes	4 hours and 30 minutes	Division Chief, ELTFOD
None	1.8 Record the Permit to Export for release;	None	30 minutes	1 hour and 30 minutes	Revenue Officer – Custodian (EPPRS) ELTFOD
2. Receive the Permit to Export	2.1 Release the Permit to Export to the Taxpayer.	None	15 minutes	30 minutes	Revenue Officer – Custodian (EPPRS) ELTFOD
	TOTAL :	**None**	**8 working hours**	**3 Working Days**	

53. Processing of Request to issue Product Replenishment Debit Memo (PRDM)

In case the excisable products were removed by the manufacturer from place of production after prepayment of the excise tax for purposes of exportation, the said manufacturer may, at its option, avail a claim for product replenishment, instead of filing a claim for tax credit/refund of the excise tax that has been previously paid on the articles removed for such purposes.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD)
Classification:	Complex
Type of Transaction:	G2B - Government to Business
Who may avail:	Taxpayers engaged in businesses exporting excisable products out of the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Permit to Export (1 photocopy)	Taxpayer
2. Original Product Replenishment Certificate (PRC) or copy of filed BIR Form No. 0605 with bank confirmation of payment	PRC - ELTFOD BIR form 0605 downloadable from BIR Website.
3. Purchase Order (1 photocopy)	Taxpayer
4. Proforma Invoice/Sales Invoice (1 photocopy)	Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete documentary requirements to Export Permit and Product Replenishment Section (EPPRS) - ELTFOD	1.1 Check the completeness of the documentary requirements and receive the application;	None	15 minutes	Revenue Officer, Export Permit and Product Replenishment Section (EPPRS) - processor
None	1.2. Review, evaluate, encode, print the Product Replenishment Debit Memo (PRDM), then forward the docket to Section Chief;	None	5 days	Revenue Officer (EPPRS) – processor
None	1.3 Review and sign the PRDM, then forward the docket to Assistant Division Chief;	None	1 hour	Section Chief (EPPRS) - ELTFOD
None	1.4 Review and affix initial on the PRDM, then endorse the docket to Division Chief;	None	1 Hour	Assistant Division Chief ELTFOD
None	1.5. Approve and sign the PRDM, then forward the docket to Revenue Officer – Processor;	None	1 Hour	Division Chief ELTFOD
None	1.6 Record the signed PRDM.	None	15 minutes	Revenue Officer (EPPRS) – Processor
2. Receive the PRDM	2.1 Release the PRDM to Taxpayer.	None	15 minutes	Revenue Officer (EPPRS) – Processor
TOTAL PROCESSING TIME:		**5 Days, 3 Hours, 45 minutes**		
TOTAL PROCESSING FEE:		**None**		

54. Processing of Request for Official Delivery Invoice (ODI) – Molasses

An Official Delivery Invoice (ODI) shall be issued for every removal of molasses for proper monitoring and liquidation thereof.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD)
Category:	Simple
Classification:	G2B - Government to Business
Who may avail:	Taxpayers engaged in manufacturing of alcoholic beverages

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Official Delivery Invoice (ODI) (1 original copy);	Taxpayer
2. Liquidation of ODI used (1 photocopy).	Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Taxpayer to submit Request Letter and Liquidation of ODI - Molasses used to ELTFOD.	1. Accept documents submitted by the taxpayer;	None	10 minutes	Revenue Officer/ Administrative Assistant, ELTFOD
None	1.1 Review documents and prepare Requisition Issue Slip, then forward to Section Chief;	None	30 minutes	Revenue Officer, Alcohol Section, ELTFOD
None	1.2. Review and affix initial on Requisition Issue Slip, then forward to Assistant Division Chief;	None	30 minutes	Section Chief, Alcohol Section, ELTFOD
None	1.3. Verify, validate and affix initial on Requisition Issue Slip, then endorse to Division Chief;	None	30 minutes	Assistant Division Chief, ELTFOD
None	1.4. Review and sign Requisition Issue Slip, then endorse to HREA-LTS, Excise Group;	None	30 minutes	Division Chief, ELTFOD
None	1.5. Review and affix initial on Requisition Issue Slip, then endorse to ACIR-LTS;	None	1 hour	HREA, LTS-Excise Group
None	1.6. Approve and sign Requisition Issue Slip; Transmit back to ELTFOD;	None	1 hour	ACIR, Large Taxpayers Service
	1.7. Forward Requisition Issue Slip to the Accountable Forms Division for approval of release and for signature;	None	10 minutes	Revenue Officer, Alcohol Section, ELTFOD
None	1.8. Approve and sign Requisition Issue Slip; Transmit back to ELTFOD;	None	1 hour	Division Chief, Accountable Forms Division
None	1.9. Receive ODI-Molasses from the Accountable Forms Division;	None	30 minutes	Revenue Officer, Alcohol Section, ELTFOD
None	1.10. Prepare Gate Pass, then forward to Division Chief;	None	30 minutes	Revenue Officer, Alcohol Section, ELTFOD
None	1.11. Review and sign Gate Pass;		15 minutes	Division Chief, ELTFOD
2. Receive ODI - Molasses.	2. Release ODI-Molasses to the taxpayer.	None	15 minutes	Revenue Officer, Alcohol Section, ELTFOD
TOTAL PROCESSING TIME:		**6 Hour, 50 minutes**		
TOTAL PROCESSING FEE:		**None**		

55. Processing of Request for GUIA

To record the transfer of leaf tobacco / partially manufactured tobacco to another warehouse.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	Taxpayers engaged in manufacturing of tobacco products

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for GUIA (1 original copy);	Taxpayer
2. Liquidation of GUIA used (1 photocopy).	Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Taxpayer to submit Request Letter and Liquidation of GUIA used to ELTFOD.	1. Accept documents submitted by the taxpayer;	None	10 minutes	Receiving Officer, ELTFOD
None	1.1. Review documents and prepare Requisition Issue Slip, then forward to Section Chief;	None	40 minutes	Revenue Officer, Tobacco and Tobacco Products Section (TTPS) ELTFOD
None	1.2. Review and affix initial on Requisition Issue Slip, then forward to Assistant Division Chief;	None	30 minutes	Section Chief (TTPS), ELTFOD
None	1.3. Verify, validate, and affix initial on Requisition Issue Slip, then endorse to Division Chief;	None	30 minutes	Assistant Division Chief, ELTFOD
None	1.4. Review and sign Requisition Issue Slip, then endorse to HREA-LTS, Excise Group;	None	30 minutes	Division Chief, ELTFOD
None	1.5. Review and affix initial on Requisition Issue Slip, then endorse to ACIR-LTS;	None	1 Hour	HREA, LTS-Excise Group
None	1.6. Approve and sign Requisition Issue Slip, then transmit back to ELTFOD;	None	1 Hour	ACIR-Large Taxpayer Service
	1.7. Forward Requisition Issue Slip to the Accountable Forms Division (AFD) for approval of release and for signature;	None	10 minutes	Revenue Officer (TTPS), ELTFOD
None	1.8. Approve and sign Requisition Issue Slip, then transmit back to ELTFOD;	None	1 Hour	Division Chief, AFD
None	1.9. Receive GUIA from the Accountable Forms Division;	None	30 minutes	Revenue Officer (TTPS), ELTFOD
None	1.10. Prepare Gate Pass, then forward to Division Chief;	None	30 minutes	Revenue Officer (TTPS), ELTFOD
None	1.11. Review and sign Gate Pass.	None	30 minutes	Division Chief, ELTFOD
2. Receive GUIA.	2. Release GUIA to the taxpayer.	None	10 minutes	Revenue Officer (TTPS), ELTFOD
TOTAL PROCESSING TIME:		**7 Hours, 10 minutes**		
TOTAL PROCESSING FEE:		**None**		

55A. Processing of Request for Excise Taxpayer Removal Declaration (ETRD)

Every removal of excisable materials/products there should be corresponding Excise Taxpayer Removal Declaration for proper monitoring and liquidation thereof.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	Taxpayers engaged in manufacturing of excisable products.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Excise Taxpayer Removal Declaration (ETRD) (1 original copy);	Taxpayer
2. Liquidation of ETRD used (1 photocopy).	Taxpayer
3 Additional Requirements for first timers: For tobacco products: Permit to Operate (1 photocopy); Brand Registration (1 photocopy) For vape products: Permit to Operate (1 photocopy); Product Standard License (1 photocopy);	 ELTRD ELTRD ELTRD DTI

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Taxpayer to submit Request Letter and Liquidation of ETRD used to ELTFOD.	1. Accept and review documents submitted by the taxpayer, then forward to Section Chief of the concerned industry;	None	10 minutes	Administrative Assistant, ELTFOD
None	1.1. Verify and validate documents, then forward to Administrative Assistant;	None	30 minutes	Section Chief, ELTFOD
None	1.2. Prepare Gate Pass and ETRD Booklet, then forward to Section Chief, Excise Tax Area Monitoring Section;	None	1 hour	Administrative Assistant, ELTFOD
None	1.3. Review and affix initial on Gate Pass, then endorse to Division Chief;	None	30 minutes	Section Chief (ETAMS), ELTFOD
None	1.4. Review and sign Gate Pass.	None	30 minutes	Division Chief, ELTFOD
2. Receive Gate pass and ETRD.	2. Release ETRD and Gate pass to the taxpayer.	None	15 minutes	Administrative Assistant, ELTFOD
TOTAL PROCESSING TIME:		**2 Hours, 55 minutes**		
TOTAL PROCESSING FEE:		**None**		

56. Processing of Request for Withdrawal Certificate (WC)

The Withdrawal Certificate shall, at all times, accompany each and every Transfer, Transport and/or Withdrawal of Petroleum Products from the refinery or storage facility, regardless of the mode of conveyance, for the purposes of monitoring the movement of petroleum products and consequently ensuring that correct excise taxes have been paid.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	Taxpayers with Excisable Petroleum Products

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter of Withdrawal Certificate (WC) (1 original copy, 1 extra copy);	Taxpayer
2. Permit to Operate (PTO) for New Taxpayer (1 photocopy);	Excise Large Taxpayers Regulatory Division (ELTRD)
3. Liquidation of Used WC for subsequent request (1 photocopy), then	Taxpayer
4. Unused WC for subsequent request (if there is any) (1 photocopy).	Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Taxpayer to submit Request Letter together with complete documentary requirements.	1. Accept documents submitted by the taxpayer;	None	5 minutes	Administrative Assistant / Revenue Officer, Petroleum, Minerals, and Non-Essential Section (PMNES), ELTFOD
None	1.1. Review documents and prepare Requisition Issue Slip, then forward to Section Chief;	None	45 minutes	Revenue Officer (PMNES), ELTFOD
None	1.2. Review and affix initial on Requisition Issue Slip, then forward to Assistant Division Chief;	None	30 minutes	Section Chief (PMNES) ELTFOD
None	1.3. Validate and affix initial on Requisition Issue Slip, then endorse to Division Chief;	None	30 minutes	Assistant Division Chief ELTFOD
None	1.4. Review and sign Requisition Issue Slip, then endorse to HREA, LTS-Excise Group;	None	30 minutes	Division Chief ELTFOD
None	1.5. Review and affix initial on Requisition Issue Slip, then endorse to ACIR-Large Taxpayer Service;	None	1 Hour	HREA, LTS-Excise Group
None	1.6. Approve and sign Requisition Issue Slip; Transmit back to ELTFOD;	None	1 Hour	ACIR-Large Taxpayer Service
	1.7. Forward Requisition Issue Slip to the Accountable Forms Division (AFD) for approval of release and for signature;	None	15 minutes	Revenue Officer (PMNES), ELTFOD
None	1.8. Approve and sign Requisition Issue Slip; Transmit back to ELTFOD;	None	1 Hour	Division Chief AFD
None	1.9. Receive WC from the Accountable Forms Division (AFD);	None	30 minutes	Revenue Officer (PMNES), ELTFOD
None	1.10. Prepare Gate Pass, then forward to Division Chief;	None	20 minutes	Revenue Officer (PMNES), ELTFOD
None	1.11. Review and sign Gate Pass.	None	15 minutes	Division Chief ELTFOD
2. Receive WC.	2. Release WC to the taxpayer.	None	15 minutes	Revenue Officer (PMNES), ELTFOD
TOTAL PROCESSING TIME:		**6 Hours, 55 minutes**		

TOTAL PROCESSING FEE:	None

57. Processing of Request for Denaturing of Alcohol

Prior to every denaturation of ethyl alcohol, the distiller-denaturer shall secure an authority to denature ethyl alcohol for witnessing and monitoring thereof, to determine its compliance with the existing revenue regulations.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	Distillery/Dealer/Trader of Denatured Ethyl Alcohol

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for denaturing of alcohol from alcohol distillery (1 original copy);	Taxpayer
2. Request Letter from dealer/trader/buyer/user (1 original copy);	Taxpayer
3. Valid or latest approved Permit to Operate (1 photocopy);	Excise LT Regulatory Division (ELTRD)
4. Purchase Order from dealer/trader/buyer/user (1 certified true copy);	Taxpayer
5. Job Order from Tollee - if buyer/user is a toll -manufacturer (1 photocopy);	Taxpayer
6. Sales Invoice of denaturant to be used (1 photocopy);	Taxpayer
7. Received copy of sample denaturant submitted to BIR Laboratory (1 photocopy);	BIR Laboratory.
8. Approved BIR Denaturing Formula (1 photocopy);	BIR Laboratory.
9. Latest Tank Reading (1 photocopy);	Taxpayer
10. Latest Liquidation Report of Denaturing (1 photocopy).	Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Taxpayer to submit complete requirements to ELTFOD.	1. Receive documents from the taxpayer, then forward to Section Chief;	None	10 minutes	Revenue Officer/ Administrative Assistant, ELTFOD
None	1.1. Assign the application to the corresponding Revenue Officer;	None	10 minutes	Section Chief, Alcohol Section, ELTFOD
None	1.2. Review documents submitted by the taxpayer and prepare Denaturing Order, then forward to Section Chief;	None	1 hour	Revenue Officer Alcohol Section, ELTFOD
None	1.3. Review and affix initial on Denaturing Order and other documents submitted by the taxpayer, then forward to Assistant Division Chief;	None	30 minutes	Chief, Alcohol Section, ELTFOD
None	1.4. Verify, validate and affix initial on Denaturing Order and other documents submitted by the taxpayer, then endorse to Division Chief;	None	30 minutes	Assistant Division Chief, ELTFOD
None	1.5. Verify, validate and affix initial on Denaturing Order and other documents submitted by the taxpayer, then endorse to HREA-LTS, Excise Group;	None	30 minutes	Division Chief, ELTFOD
None	1.6. Approve and sign Denaturing Order and other documents submitted by the taxpayer, then transmit back to ELTFOD;	None	1 hour	HREA, LTS-Excise Group
None	1.7 Receive signed Denaturing Order and documents from HREA-LTS, Excise Group;	None	5 minutes	Revenue Officer / Administrative Assistant, ELTFOD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.8 Forward Denaturing Order and documents to the Alcohol Section;	None	5 minutes	Revenue Officer, Alcohol Section, ELTFOD
None	1.9 Coordinate to the Zone-in-Charge / EXTA Head / Revenue Officer-on-Premise the schedule of denaturing.	None	15 minutes	Revenue Officer, Alcohol Section, ELTFOD
TOTAL PROCESSING TIME:		**4 Hours, 15 minutes**		
TOTAL PROCESSING FEE:		**None**		

58. Processing of Request for Denaturing of Anhydrous Bioethanol

Prior to every denaturation of anhydrous ethanol (bioethanol), the manufacturer/producer of bioethanol or oil-industry participants duly accredited by the Department of Energy (DOE) shall secure an authority (Denaturing Order) to denature bioethanol for witnessing and monitoring thereof, to determine its compliance with the existing revenue regulations.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	Taxpayers engaged in petroleum products

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Locally Manufactured Fuel Bioethanol	
a. Request Letter for Denaturing of Anhydrous Ethanol (Bioethanol) from Manufacturer/Producer of Anhydrous Ethanol (Bioethanol or Oil-Industry Participants Duly Accredited by the Department of Energy (DOE) (1 original, 1 extra copy);	Taxpayer
b. Purchase Order (Duly Registered with the Bureau of Internal Revenue (BIR) (Certified True Copy);	Taxpayer
c. Latest Permit to Operate (1 photocopy);	Excise Large Taxpayers Regulatory Division (ELTRD)
d. Latest Liquidation Report of Denaturing (1 photocopy);	Taxpayer
e. Latest Tank Reading (1 photocopy);	Taxpayer
2. Imported Manufactured Fuel Bioethanol	
a. Request Letter for Denaturing of Imported Bioethanol from Oil-Industry Participants Duly Accredited by the Department for Energy (DOE) (1 original, 1 extra copy);	Taxpayer
b. Proforma Invoice (Certified True Copy);	Taxpayer
c. Latest Permit to Operate (1 photocopy);	ELTRD
d. Authority to Release Imported Goods (ATRIG) (1 photocopy);	ELTRD
e. Bill of Lading (1 photocopy);	Shipping Company/Freight Forwarder
f. Statement of Settlement of Duties and Taxes (SSDT) (1 photocopy);	Bureau of Customs
g. Latest Liquidation Report of Denaturing (1 photocopy);	Taxpayer
h. Latest Tank Reading (if applicable) (1 photocopy);	Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Taxpayer to submit complete requirements to ELTFOD.	1. Receive documents from the taxpayer;	None	10 minutes	Administrative Assistant / Revenue Officer, Petroleum, Minerals, then Non-Essential Section (PMNES), ELTFOD
None	1.1. Assign the application to the corresponding Revenue Officer;	None	10 minutes	Section Chief (PMNES), ELTFOD
None	1.2. Review documents submitted by the taxpayer and prepare Denaturing Order, then forward to Section Chief;	None	1 Hour	Revenue Officer (PMNES), ELTFOD
None	1.3. Review and affix initial on Denaturing Order and other documents submitted by the taxpayer, then forward to Assistant Division Chief;	None	30 minutes	Section Chief (PMNES), ELTFOD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.4. Verify, validate and affix initial on Denaturing Order and other documents submitted by the taxpayer, then endorse to Division Chief;	None	30 minutes	Assistant Division Chief, ELTFOD
None	1.5 Verify, validate and affix initial on Denaturing Order and other documents submitted by the taxpayer, then endorse to HREA-LTS, Excise Group;	None	30 minutes	Division Chief, ELTFOD
None	1.6. Approve and sign Denaturing Order and other documents submitted by the taxpayer, then transmit back to ELTFOD;	None	1 Day	HREA, LTS-Excise Group
None	1.7 Receive signed Denaturing Order and documents from HREA-LTS, Excise Group;	None	10 minutes	Administrative Assis tant / Revenue Officer (PMNES), ELTFOD
	1.8 Forward Denaturing Order and documents to Petroleum, Minerals, then Non-Essential Section (PMNES);	None	5 minutes	Revenue Officer (PMNES), ELTFOD
None	1.9 Coordinate with the Zone-in-Charge/EXTA Head/Revenue Officer on Premise the schedule of denaturing.	None	20 minutes	Revenue Officer (PMNES), ELTFOD
TOTAL PROCESSING TIME:		**1 Day, 3 hours and 25 minutes**		
TOTAL PROCESSING FEE:		**None**		

59. Processing of Request for Denaturing of Petroleum Products (Bulk Transactions)

Taxpayer's request for Denaturing of Bioethanol for Petroleum Products.

1. Local/Domestic Products
2. Local/Domestic Products

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD)
Classification:	Highly Technical
Type of Transaction:	G2B - Government to Business
Who may avail:	Taxpayers engaged in petroleum products

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Denaturing of Petroleum Products (1 original, 2 extra copies);	Taxpayer
2. Request Letter from dealer/trader/buyer/user (1 original, 2 extra copies);	Taxpayer
3. Photocopy of Permit to Operate/Sales Invoice (1 photocopy);	Taxpayer
4. Purchase Order (1 certified true copy);	Taxpayer
5. Liquidation Order (1 photocopy);	Taxpayer
6. Sample denaturant submitted to BIR Laboratory (1 photocopy);	Taxpayer
7. Approved BIR Denaturing Formula (1 photocopy);	Taxpayer
8. Latest Tank Reading (1 photocopy);	Taxpayer
9. Latest Liquidation Report of Denaturing (1 photocopy);	Taxpayer
10. Additional requirements for imported products (1 photocopy each): a. Permit to Import b. Authority to Release Imported Goods c. Proforma Invoice d. Statement of Assessment Declaration e. Bill of Lading	 ELTRD ELTRD Taxpayer BOC BOC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Taxpayer to submit complete requirements to ELTFOD.	1. Receive documents from the taxpayer;	None	10 minutes	Receiving Officer ELTFOD
None	1.1. Assign the application to the corresponding Revenue Officer;	None	10 minutes	Section Chief ELTFOD
None	1.2. Review documents submitted by the taxpayer and prepare Denaturing Order;	None	1 Hour	Revenue Officer ELTFOD
None	1.3. Forward Denaturing Order and other documents submitted by the taxpayer to the Section Chief for preliminary review and for affixing of initial;	None	30 minutes	Section Chief ELTFOD
None	1.4. Forward Denaturing Order and other documents submitted by the taxpayer to the Assistant Division Chief for verification/ validation and for affixing of initial;	None	25 minutes	Assistant Division Chief ELTFOD
None	1.5 Forward Denaturing Order and other documents submitted by the taxpayer to the Division Chief for verification/ validation and for affixing of initial;	None	30 minutes	Division Chief ELTFOD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.6. Forward Denaturing Order and other documents submitted by the taxpayer to the HREA-Large Taxpayers Service, Excise Group for approval and for signature;	None	1 Hour	HREA, LTS-Excise Group
None	1.7 Receive signed Denaturing Order and documents from HREA-LTS, Excise Group;	None	10 minutes	Receiving Officer ELTFOD
None	1.8 Forward Denaturing Order and documents to the Petroleum Section for release to taxpayer;	None	5 minutes	Revenue Officer ELTFOD
None	1.9 Coordinate with the Zone-in-charge/EXTA Head/Revenue Officer on Premise the schedule of denaturing;	None	20 minutes	Revenue Officer ELTFOD
None	1.10 Proceed with the witnessing of denaturing;	None	15 Days	Zone-in-Charge/EXTA Head/Revenue Officer on Premise/Revenue Officer
None	1.11 Prepare and submit Denaturing Report together with Certificate of Denaturing (signed by representative from various government agencies);	None	4 Days, 3 Hours, 30 minutes	Zone-in-Charge/EXTA Head/Revenue Officer on Premise/Revenue Officer
None	1.12 Receive the signed Denaturing Report from HREA-Large Taxpayers Service, Excise Group;	None	5 minutes	Receiving Officer ELTFOD
None	1.13. Forward Denaturing Report to the Revenue Officer for filing.	None	5 minutes	Revenue Officer ELTFOD
TOTAL PROCESSING TIME:		**20 Days**		
TOTAL PROCESSING FEE:		**None**		

60. Processing of Request for Certification of Taxpayers Under the Large Taxpayers Service

Certification that the corporation is required to deduct and remit taxes withheld to the government.

Office or Division:	LT – Performance Monitoring and Programs Division (LTPMPD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	All large taxpayers who are qualified withholding agents

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter request addressed to ACIR, LTS (1 original copy);	Taxpayer will prepare the letter
2. Certification fee (1 print-out copy);	To be paid thru eFPS
3. Documentary stamp;	General Services Division
4. Authorization Letter (with 1 photocopy of company ID of authorized representative).	From Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit a letter requesting for certification with a specific purpose to LTPMPD.	1. Receive the request and validate through IRIS if requesting TP is a large taxpayer;	₱ 100.00 - Certification Fee per document thru eFPS ₱ 30.00 - Documentary stamp	15 minutes	Processor - Research and Programs Development Section LTPMPD
None	1.1. Secure from file and photocopy the notification letter and "stamp certified true copy" of enlisting as large taxpayer;	None	30 minutes	Processor - Research and Programs Development Section LTPMPD
None	1.2. Prepare certification to be signed by ACIR, LTS;	None	15 minutes	Processor - Research and Programs Development Section LTPMPD
None	1.3. Routing for initials/signature of SC, ADC, DC of LTPMPD;	None	30 minutes	Processor - Research and Programs Development Section LTPMPD
None	1.4. Forward to Office of the HREA for initial and signature /approval of ACIR;	None	2 Days	Releasing Officer LTPMPD
None	1.5. Secure file copy of the certification and indicate the logbook;	None	30 minutes	Receiving Officer LTPMPD
None	1.6. Affix the documentary stamp to the certificate.	None	1 Hour	Processor - Research and Programs Development Section LTPMPD
2. Receive request of certificate with proof of payment of certification fee, documentary stamp and authorization	2. Release the certification to the authorized representative.	None	30 minutes	Releasing Officer LTPMPD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
letter with photocopy of company ID of authorized representative.				
TOTAL PROCESSING TIME:		**2 Days, 2 Hours, 35 minutes**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

61. Processing of Request of Certified True Copies of ORBs

Request for certified true copies of ORBs of the taxpayer.

Office or Division:	LT – Performance Monitoring and Programs Division (LTPMPD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	Large Taxpayers (Excise)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter request addressed to the Chief, LTPMPD (1 original copy);	Taxpayer will prepare the letter
2. ORB to be certified (1 photocopy);	Requesting Taxpayer
3. Proof of payment (1 original copy).	Requesting Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit written request via letter or email to the Division Chief to LTPMPD.	1. Receive letter or email request with attached photocopies and assign to Revenue Officer concerned;	₱ 100.00 - Certification Fee per document thru eFPS ₱ 30.00 - Documentary stamp	15 minutes	Processor - Research and Programs Development Section LTPMPD
None	1.1. Verify the attached ORB from the original ORB which was previously submitted and received by LTPMPD;	None	1 Day	Revenue Officer/Section Chief/Division Chief LTPMPD
None	1.2. Stamp Certified True Copy on every sheet of ORB;	None		Section Chief/ADC LTPMPD
None	1.3. Affix initial on every sheet of ORB;	None		Section Chief/ADC LTPMPD
None	1.4. Signature of DC.	None		DC LTPMPD
TOTAL PROCESSING TIME:		**1 Day, 30 minutes**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

62. Processing of Request of Certified True Copies of ORBs (Bulk Transactions)

Request for certified true copies of ORBs of the taxpayer.

Office or Division:	LT – Performance Monitoring and Programs Division (LTPMPD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	Large Taxpayers (Excise)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter request addressed to the Chief, LTPMPD (1 original copy);	Taxpayer will prepare the letter
2. ORB to be certified (1 photocopy);	Requesting Taxpayer
3. Proof of payment (1 original copy).	Requesting Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit written request via letter or email to the Division Chief to LTPMPD.	1. Receive letter or email request with attached photocopies and assign to Revenue Officer concerned;	₱ 100.00 - Certification Fee per document thru eFPS ₱ 30.00 - Documentary stamp	30 minutes	Processor - Research and Programs Development Section LTPMPD
None	1.1. Verify the attached ORB from the original ORB which was previously submitted and received by LTPMPD;	None	4 Days	Revenue Officer/Section Chief/Division Chief LTPMPD
None	1.2. Stamp Certified True Copy on every sheet of ORB;	None		Section Chief/ADC LTPMPD
None	1.3. Affix initial on every sheet of ORB;	None		Section Chief/ADC LTPMPD
None	1.4. Signature of DC.	None		DC LTPMPD
TOTAL PROCESSING TIME:		**4 Days, 30 minutes**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

63. Processing of Request for LTS Data/Information (If Data is Available within LTS)

Profile of each taxpayer such as collection by tax type, filed returns and other information relative to taxpayers as requested by external/internal stakeholders.

Office or Division:	LT – Performance Monitoring and Programs Division (LTPMPD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government G2B - Government to Business G2C - Government to Citizen
Who may avail:	All Government Agencies, LGUs, GOCCs and other Government Instrumentalities and Students.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter request addressed to the Bureau or Division via email or letter (1 original copy).	Requesting office or person

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit a letter request addressed to the Commissioner of Internal Revenue to LTPMPD.	1. Receive /log letter or email request from the Office of the Commissioner;	None	5 minutes	Receiving Officer LTPMPD
None	1.1. Forward to the concerned Section Chief;	None	5 minutes	Division Chief LTPMPD
None	1.2. Validate, process and prepare the requested data report;	None	1 Day	Section/Chief/Data Processor LTPMPD
None	1.3. Prepare transmittal/memorandum letter and forward, together with requested data for review/initial of ADC/DC;	None	30 minutes	Section Chief/ADC/DC LTPMPD
None	1.4. Route for initials of HREA,ACIR-LTS DCIR-OG and signature of CIR.	None	1 Day, 4 Hours	HREA. ACIR-LTS, DCIR OG, CIR, OCIR
None	2. Send the processed/approved data via electronic /snail mail to concerned office/requesting party.	None	30 minutes	Receiving Officer LTPMPD
TOTAL PROCESSING TIME:		**2 Days, 5 Hours, 10 minutes**		
TOTAL PROCESSING FEE:		**None**		

64. Processing of Request for LTS Data/Information (If Data is Not Available within LTS and Needs to be Requested and Processed)

Profile of each taxpayer such as collection by tax type, filed returns and other information relative to taxpayers as requested by external/internal stakeholders.

Office or Division:	LT – Performance Monitoring and Programs Division (LTPMPD)
Classification:	Complex
Type of Transaction:	G2G - Government to Government G2B - Government to Business G2C - Government to Citizen
Who may avail:	All Government Agencies, LGUs, GOCCs and other Government Instrumentalities and Students.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter request addressed to the Bureau or Division via email or letter (1 original copy).	Requesting office or person

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit a letter request addressed to the Commissioner of Internal Revenue to LTPMPD.	1. Receive /log letter or email request from the Office of the Commissioner;	None	5 minutes	Receiving Officer LTPMPD
None	1.1. Forward to the concerned Section Chief;	None	5 minutes	Division Chief LTPMPD
None	1.2. Validate the letter request for the availability of data;	None	1 Day	Section/Chief LTPMPD
None	1.3. If the data is not available, prepare a job request to the Head, NO-DC /reference slip to Division Chief of concerned division together with the copy of letter request;	None	5 minutes	Section Chief LTPMPD
None	1.4 Generate/prepare the requested data;	None	3 Days	NO-Data Center/ LTDPQAD,ELTRD, ELTFOD
None	1.5 Process and consolidate the data upon receipt from concerned Offices, and prepare the corresponding report;	None	2 Days	Receiving Officer LTPMPD
None	1.6. Prepare transmittal/memorandum letter and forward, together with requested data for review/initial of ADC/DC;	None	30 minutes	Section Chief ADC/DC LTPMPD
None	1.7. Route for initials of HREA,ACIR-LTS DCIR-OG and signature of CIR;	None	1 Day, 4 Hours	HREA. ACIR-LTS, DCIR, OG CIR, OCIR
None	1.8. Send the processed/approved data via electronic /snail mail to concerned office/ requesting party.	None	30 minutes	Revenue Officer LTPMPD
TOTAL PROCESSING TIME:		**6 Days, 5 Hours, 20 minutes**		
TOTAL PROCESSING FEE:		**None**		

65. Processing of Request for Ruling on Local Purchase of Motor Vehicle

The BIR Ruling issued to Resident Foreign Missions (RFM) and its qualified personnel confirms that their local purchase of motor vehicle is exempt from indirect taxes, based on the principle of reciprocity.

Office or Division:	International Tax Affairs Division (ITAD), Legal Service (LS), NOB
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	RFM; RFM personnel

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For the RFM (official purchase):	
- RFM Note Verbale - request (1 original copy)	RFM
- Pro-forma invoice showing details of the motor vehicle (model, engine and chassis number) (1 photocopy)	Car dealer
- Department of Foreign Affairs (DFA), Office of Protocol (OP) indorsement of the RFM's request with a confirmation on the entitlement of the RFM for the issuance of a ruling (1 original copy)	DFA-OP
- Department of Finance (DOF) Indorsement (1 original copy)	DOF
For RFM personnel (personal purchase):	
- RFM Note Verbale - request (1 original copy)	RFM
- Pro-forma invoice showing details of the motor vehicle (model, engine and chassis number) (1 photocopy)	Car dealer
- DFA-OP indorsement of the RFM's request with a confirmation on the entitlement of the RFM for the issuance of a ruling (1 original copy)	DFA-OP
- Department of Finance (DOF) Indorsement (1 original copy)	DOF

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. RFM sends to the DFA-OP[1] a Note Verbale-request for ruling either for its official purchase or for the personal purchase of its personnel.	1. Receives via courier/mail and logs RFM request and transmits the docket to the Case Officer (CO);	None	15 minutes	Receiving and Releasing Officer (RRO) ITAD
None	1.1. Checks and evaluates the validity and completeness of documents, prepares the ruling, then forwards the draft to the Division Chief (DC) or Assistant Division Chief (ADC);	None	40 minutes	CO-ITAD
None	1.2. Reviews the draft ruling and returns the docket to the CO either for revision or for final printing;	None	30 minutes	DC/ADC ITAD
None	1.3. Effects the suggested inputs of the DC/ADC, prints the final copy, affixes initials, then forwards the docket to the DC/ADC;	None	25 minutes	CO-ITAD
None	1.4. Reviews and affixes initials on the draft ruling then forwards the docket to the RRO-ITAD for transmittal;	None	30 minutes	DC/ADC ITAD
None	1.5. Updates the database then transmits the docket to the Legal Service (LS);	None	15 minutes	RRO ITAD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.6. Receives and logs docket then forwards it to the Assistant Commissioner (ACIR)-LS;	None	15 minutes	RRO LS
None	1.7. Reviews and/or signs the ruling then forwards it to the RRO-LS for transmittal to ITAD;	None	30 minutes	ACIR LS
None	1.8. Logs the signed ruling or updates the database, then transmits the docket to ITAD;	None	15 minutes	RRO LS
None	1.9. Receives the docket from the RRO-LS, logs the signed ruling or updates the database.	None	15 minutes	RRO ITAD
TOTAL PROCESSING TIME:		**3 Hours, 50 minutes**		
TOTAL PROCESSING FEE:		**None**		

66. Processing of Request for VAT Certificate (VC) and/or VAT Identification Card (VIC)

A VC and/or VIC is issued in favor of a Resident Foreign Mission (RFM) and its qualified personnel covering official (for RFM) and personal (for personnel) purchase of goods and services. The VC and/or VIC certifies that the holder RFM / personnel is exempt from VAT on local purchase of goods and services based on the principle of reciprocity and the sale by VAT-registered business establishments is zero-rated VAT.

Office or Division:	International Tax Affairs Division (ITAD), Legal Service (LS), NOB
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Qualified Resident Foreign Mission, its qualified personnel and qualified dependents of the latter, as confirmed by the DFA, OP

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For the RFM (VC):	
- RFM Note Verbale - request (1 original copy)	RFM
- DFA indorsement of the RFM's request confirming entitlement of the RFM for the issuance of VC (1 original copy);	DFA-OP
- Expiring VC, if for renewal (1 photocopy).	RFM
For RFM personnel / dependent (VC / VIC):	
- RFM Note Verbale - request (1 original copy);	RFM
- DFA indorsement of the RFM's request confirming entitlement of the RFM personnel for the issuance of VC / VIC (1 original copy);	DFA-OP
- Duly issued DFA ID of the personnel and/or dependent (1 photocopy).	RFM personnel / latter's dependent

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. RFM sends to DFA-OP[1] a Note Verbale-request, either for the RFM or the RFM's personnel / latter's dependent.	1. Receives and acknowledges the DFA indorsement, evaluates the documents, prepares the VC/VIC, then forwards it to the Division Chief (DC) or Assistant Division Chief (ADC);	None	20 minutes	Case Officer (CO) ITAD
None	1.1. Reviews the VC/VIC then returns the same to the CO either for revision or for final printing;	None	15 minutes	DC/ADC ITAD
None	1.2. Effects the suggested inputs of the DC/ADC, prints the final copy of the VC/VIC, affixes initials, then forwards the docket to the DC/ADC;	None	10 minutes	CO ITAD
None	1.3. Reviews and affixes initials on the VC/VIC then forwards the docket to the RRO-ITAD for logging and transmittal to the Legal Service (LS);	None	15 minutes	DC/ADC ITAD
None	1.4. Logs and updates the database then transmits the docket to the LS;	None	15 minutes	RRO ITAD
None	1.5. Receives and logs the docket then forwards the same to the Assistant Commissioner (ACIR)-LS;	None	15 minutes	RRO ITAD
None	1.6. Reviews and/or signs the VC/VIC then forwards it to the RRO-LS for transmittal to ITAD;	None	20 minutes	ACIR LS
None	1.7. Logs the signed VC/VIC or updates the database then transmits the same to ITAD;	None	10 minutes	RRO LS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.8. Receives the signed VC/VIC from RRO-LS and logs or updates the database.	None	10 minutes	RRO ITAD
TOTAL PROCESSING TIME:		**2 Hours, 10 minutes**		
TOTAL PROCESSING FEE:		**None**		

67. Processing of Tax Treaty Relief Applications (TTRA) and Request for Confirmation (Evaluation Only)

A TTRA is filed by a non-resident foreign corporation or individual whose income from Philippine sources was subjected to tax in accordance with the provisions of the treaty, while an RFC is filed by a withholding agent whose income payment to the nonresident foreign corporation or individual was subjected to tax in accordance with the provisions of the treaty.

To confirm entitlement to treaty benefits, the BIR issues a Certificate of Entitlement signed by the Assistant Commissioner for Legal Service. Denial of treaty benefits, on the other hand, is made through the issuance of a BIR Ruling.

The processing of TTRAs and RFCs involves the exercise of quasi-judicial functions, i.e. facts/evidence and documents submitted are evaluated in relation to the applicable laws/treaty provisions.

Office or Division:	International Tax Affairs Division (ITAD), Legal Service (LS), NOB
Classification:	Highly Technical
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Nonresident Foreign Corporation / Individual deriving income from sources within the jurisdiction of the Philippines intending to avail the preferential tax treatment under the effective tax treaties of the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
GENERAL REQUIREMENTS (original or certified true copy), if applicable	
1. Letter-request;	Nonresident income recipient for TTRA or withholding agent (for RFC), or authorized representative
2. Duly accomplished and signed Application Form;	Nonresident income recipient or authorized representative
3. Tax Residency Certificate for the relevant period;	Foreign tax authority of the country of residence of the nonresident income recipient
4. Bank documents/certificate of deposit/telegraphic transfer/telex/money transfer evidencing the payment/remittance of income;	Nonresident/withholding agent
5. Withholding tax return with Alphalist of payees;	Withholding agent
6. Proof of payment of withholding tax;	Withholding agent
7. Notarized Special Power of Attorney (SPA) expressly stating the authority to sign the Application Form as well as to file the TTRA/RFC.	Nonresident income recipient/withholding agent
ADDITIONAL GENERAL REQUIREMENTS (for legal persons and arrangements, and individuals)	
1. Articles/Memorandum of Incorporation/Association, Trust Agreement, or equivalent document (authenticated copy);	Nonresident income recipient
2. Original copy of the Certificate of Non-registration of Company or certified true copy of License to do Business in the Philippines duly issued by the Securities and Exchange Commission (SEC) for legal persons or Certificate of Business Registration/Presence duly issued by the Department of Trade and Industry (DTI) for individuals.	SEC or DTI
ADDITIONAL GENERAL REQUIREMENTS (for fiscally transparent entities)	
1. copy of the law of the foreign country showing that tax is imposed on the owners or beneficiaries of the foreign fiscally transparent entity;	Nonresident income recipient
2. List of owners/beneficiaries of the foreign entity;	Nonresident income recipient
3. Proof of ownership of the foreign entity; and	Nonresident income recipient
4. TRC duly issued by the concerned foreign tax authority to the owners or beneficiaries of the fiscally transparent entity.	Tax authority of the country of residence of the beneficial owners
Additional Documentary Requirements for Business Profits	
1. Contract duly executed by the parties or their authorized representatives;	Nonresident income recipient or withholding agent or their authorized representatives
2. Special Power of Attorney authorizing the signatory(ies) to the contract to sign on behalf of the principal(s);	Nonresident income recipient/Withholding agent
3. Sworn Certification stating the following:	Nonresident income recipient/Withholding agent

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
a. services provided by the foreign enterprise b. place of performance of such services c. individuals who rendered the services on behalf of the foreign enterprise, their positions/designations and professional background d. duration of stay in the Philippines of said individuals	
4. Certification duly issued by the Bureau of Immigration, which shall state the dates of arrival in, and departure from, the Philippines of the individual(s) mentioned in 3(iii.) or passport booklets of the concerned individual(s);	Bureau of Immigration/passport holder
5. Certificate of Completion of the project duly signed by the income recipient and duly accepted by the domestic income payor;	Nonresident income recipient/Withholding agent
6. Invoice(s) duly issued by the income recipient in accordance with the invoicing requirements of the country of residence.	Nonresident income recipient
Additional Documentary Requirements for Income Derived from Air and Shipping Transport	
1. Proof of registry of the international carrier;	Foreign government agency which has authority over carrier registration
2. Authority to operate/certificate of accreditation issued by the government agency in favor of the international carrier, if applicable;	Civil Aviation Authority or Maritime Industry Authority of the Philippines
3. License to Transact Business in the Philippines, if applicable.	SEC
If tax exemption is invoked on the basis of reciprocity	
4. Letter-request which shall contain a brief overview of its operations and shall state the legal basis of such exemption	Nonresident income recipient or authorized representative
5. Competent proof of reciprocity	Foreign tax authority of the home country
Additional Documentary Requirements for Dividend	
1. Board of Director's resolution approving the issuance of dividends, which shall include the amount of dividends, and dates of declaration, record and payment, among others;	Income payor
2. Certification under oath stating in detail the legal and beneficial owners of all issued and outstanding shares as of record date, their corresponding subscriptions, date/s of acquisition, percentage of ownership and the allocation of dividend;	Corporate secretary of the income payor/custodian banks/depository account holders/broker dealers
3. Certified true copy of Audited financial statements (AFS) as of the last fiscal year stamped "received" by the BIR and SEC;	Income payor
4. General Information Sheet for the year immediately preceding the date of declaration;	Income payor
5. Proof that the shareholding in respect of which the dividends are paid is not effectively connected with the permanent establishment (PE) of the foreign enterprise in the Philippines (AFS of the PE or Sworn Certification signed by a principal officer of the PE, if the former is not available).	Nonresident income recipient's PE in the Philippines
Additional Documentary Requirements for Branch Profit Remittance	
1. Sworn certification executed by the manager or other authorized representative of the branch office stating the amount earmarked for remittance and the date of remittance;	Philippine branch of the nonresident income recipient
2. AFS of the branch office for the taxable year immediately preceding the year of remittance.	
Additional Documentary Requirements for Interest	
1. Duly executed contract;	Nonresident income recipient/withholding agent
2. Bank documents/certificate of deposit/telegraphic transfer/telex/money transfer evidencing the remittance of the loan by the nonresident creditor;	Nonresident income recipient/withholding agent
3. Proof that the debt-claim in respect of which the interest is paid is not effectively connected with the permanent establishment of the foreign enterprise in the Philippines (AFS of the PE or Sworn Certification signed by a principal officer of the PE, if the former is not available);	Nonresident income recipient's PE in the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
4. Proof that the interest rate is arm's length, if the debtor and creditor are related parties (transfer pricing documentation or Transfer Pricing Policy for Intercompany Loans or any equivalent transfer pricing study).	Nonresident income recipient
Additional Documentary Requirements for Royalties	
1. License Agreement duly executed by the parties;	Nonresident income recipient/withholding agent
2. Proof of ownership or interest over the licensed product, patent, copyright, trademark, tradename, etc. [Certificate of Registration, Sublicense Agreement, or any proof of ownership/interest over the intellectual property right (IPR)];	Intellectual Property Office of the country where the intellectual property right is registered/nonresident income recipient
3. Proof that the right or property in respect of which the royalties are paid is not effectively connected with the permanent establishment of the foreign enterprise in the Philippines (AFS of the PE or Sworn Certification signed by a principal officer of the PE, if the former is not available).	Nonresident income recipient's PE in the Philippines
Additional Documentary Requirements for Capital Gains Tax	
1. Contract duly executed by the parties;	Nonresident income recipient/income payor/transferee
2. Special Power of Attorney authorizing the signatory(ies) to the contract to sign on behalf of the principal(s);	Nonresident income recipient/income payor/transferee
3. Notarized Corporate Secretary's Certificate stating the nonresident taxpayer's percentage of shareholding prior to the transfer or alienation of shares, date and mode of acquisition (e.g. original subscription, subsequent transfer or by way of stock or property dividends), or any equivalent document executed by the authorized representative of a partnership/trust stating the interest to be alienated;	Domestic issuing corporation
4. Stock Certificate;	Nonresident income recipient/domestic issuing corporation
5. Deed of Trust/Nominee Agreement executed between the nominee shareholder and the beneficial owner of shares;	Nonresident income recipient
6. General Information Sheet of the issuing corporation for the year immediately preceding the date of transaction;	Domestic issuing corporation
7. AFS of the issuing corporation, partnership or trust for the taxable year immediately preceding the year of transfer stamped received by the BIR and SEC;	Domestic issuing corporation
8. Interim AFS as of the date of transfer, or unaudited interim FS plus lapsing schedule as of the date of transfer or alienation of property, if the former is unavailable;	Domestic issuing corporation
9. BIR Form No. 1707 or the Capital Gains Tax Return for Onerous Transfer of Shares of Stocks Not Traded Through the Local Stock Exchange) and proof of payment, if applicable;	Nonresident income recipient/transferee or authorized representative
10. BIR Form No. 2000-OT or the Documentary Stamp Tax Declaration/Return (One-Time Transactions) and proof of payment;	Nonresident income recipient/transferee or authorized representative
11. BIR Form No. 0605 (Payment Form) and proof of payment of the processing and certification fee of ₱ 5,000.00.	Nonresident income recipient/transferee or authorized representative
Additional requirement: In case of redemption or buyback of preferred shares	
1. Notarized Board of Directors' resolution authorizing the redemption or buy-back of shares;	Domestic issuing corporation
2. Articles of Incorporation and By-Laws of the issuing corporation.	Domestic issuing corporation
Additional requirement: In case of exchange	
1. AFS of the transferor as of the end of the immediately preceding year, and as of the date of exchange;	Nonresident transferor
2. AFS of the transferee as of the end of the immediately preceding year, and as of the date of exchange.	Transferee
Additional requirement: In case of merger or other types of business restructuring	
1. Restructuring documents (e.g. Approved Plan and/or Articles of Merger/Consolidation/Corporate Reorganization) duly executed by the parties;	Nonresident transferor/transferee

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
2. Certificate or any document duly issued by the company register or any relevant government agency approving or consenting to the corporate restructuring.	Foreign company register or any relevant government agency
Additional requirement: In case of dissolution and liquidation	
1. Notarized Board of Directors' resolution authorizing the dissolution and liquidation of the company;	Domestic issuing corporation
2. Certificate of Dissolution duly issued by the SEC in case of voluntary dissolution.	SEC
Additional requirement: When shares are issued by the transferor as property dividends	
1. Board of Directors' resolution approving the issuance of property dividends;	Nonresident transferor
2. Authenticated copy of transferor's AFS as of the end of the immediately preceding year, and as of the date of transfer;	Nonresident transferor
3. Authenticated copy of the transferee's AFS as of or after the date of transfer.	Transferee
Additional Documentary Requirements for Remuneration Derived from the Provision of Professional Services or Other Activities of an Independent Character	
1. Contract duly executed by the parties or their authorized representatives;	Nonresident income recipient/withholding agent
2. Certification duly issued by the Bureau of Immigration, which shall state the dates of arrival in, and departure from, the Philippines of professional or independent contractor, or his(her) passport booklet;	Bureau of Immigration/passport holder
3. Certificate of Certificate of Completion of the project duly signed by the professional or independent contractor and duly accepted by the domestic income payor;	Nonresident income recipient/withholding agent
4. Invoice(s) duly issued by the income recipient in accordance with the invoicing requirements of the country of residence.	Nonresident income recipient
Additional Documentary Requirements for Remuneration Derived from the Provision of Dependent Personal Services	
1. Employment Contract duly executed by the foreign employer and the foreign employee;	Foreign employer/employee
2. Contract between the foreign employer and the domestic taxpayer allowing the temporary assignment of the foreign employee in the Philippines;	Foreign employer/domestic taxpayer
3. Secondment Agreement duly executed by the foreign employer and the foreign employee-secondee;	Foreign employer/employee
4. Certification duly issued by the Bureau of Immigration, which shall state the dates of arrival in, and departure from, the Philippines of the foreign employee, or his(her) passport booklet.	Bureau of Immigration/passport holder
Additional Documentary Requirements for Remunerations, grants, allowances, etc. received by professors, teachers, student, business apprentice or trainees	
1. Employment contract between the professor/teacher/researcher and the domestic income payor;	Nonresident income recipient/withholding agent
2. Certification duly issued by the Bureau of Immigration, which shall state the dates of arrival in, and departure from, the Philippines of the professor, teacher and researcher, or his(her) passport booklet.	Bureau of Immigration/passport holder
Additional Documentary Requirements for Income earned by entertainers/artists, sportspersons or other temporary visitors	
1. Contract duly executed by the parties;	Nonresident income recipient/withholding agent
2. Permit or license issued by the concerned Philippine government agency, if applicable;	Film Development Council of the Philippines/Philippine Sports Commission or other related government agency
3. Proof of exemption from tax (e.g. proof that the visit to the Philippines is wholly or substantially supported, sponsored, or officially recognized and endorsed by the country of residence, political subdivisions, local authority or statutory body thereof).	Foreign government, its political subdivisions, local authority or statutory body
Additional Documentary Requirements for Other Income not expressly mentioned in the tax treaty	
1. Contract duly executed by the parties;	Income recipient/withholding agent
2. Special Power of Attorney authorizing the signatory(ies) to the contract to sign on behalf of the principal(s).	Income recipient/withholding agent

EVALUATION				
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submits the TTRA or RFC with complete documentary requirements to the BIR.	1. Receives the TTRA/RFC, initially checks completeness of documents based on the checklist of requirements, informs the taxpayer of the lacking documents, if any, and returns the docket for completion; or acknowledges receipt of the RFC with complete documentary requirements and gives the receiving copy to the taxpayer or authorized representative.	₱ 5,000.00 paid to the RDO where the taxpayer is registered (For CGT only)	25 minutes	Officer-of-the-day (OD) ITAD
2. Accomplishes and signs the acknowledgment letter as proof of receipt of the returned docket.	2. Receives the duly accomplished and signed acknowledgment letter.	None	5 minutes	OD ITAD
TOTAL PROCESSING TIME:		**30 minutes**		
TOTAL PROCESSING FEE:		**PHP 5,000.00**		

Note: Based on Revenue Memorandum Order No. 14-2021, new RFCs/TTRAs shall be processed within four (4) months from the submission of complete documents or as soon as practicable provided that the ITAD has addressed all its backlogs

68. Processing and Issuance of Tax Residency Certificate (TRC)

A TRC is issued to taxpayers who are classified as residents for treaty purposes, with foreign-source income and with intent to avail of the treaty benefits under the effective tax treaties between the Philippines and the country of source.

Office or Division:	International Tax Affairs Division (ITAD), Legal Service (LS)
Classification:	Complex
Type of Transaction:	G2C - Government to Citizen
Who may avail:	- Resident citizens/individuals - Domestic corporations/non-individuals

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR THE RESIDENT CITIZEN (RC) /INDIVIDUALS	
1. Duly accomplished BIR Form No. 0902 [Application Form for Tax Residency Certificate (TRC) for Treaty Purposes (1 original);	RC
2. Certified true copy of the following proofs of income: a. Contract duly signed by both parties, if available, or any competent proof of transaction (1 certified true copy); b. BIR-registered invoice/receipt issued by the taxpayer to the income payor and the relevant Authority to Print Receipts and/or Invoices or Permit to Use Computerized Accounting System/Loose-leaf Receipts or Invoices (1 certified true copy); c. Proof of remittance if the foreign source income was already received by the domestic taxpayer (1 certified true copy).	 RC RC RC
3. Passport booklet or Original Residency Certificate issued by the Barangay Chairman if the applicant never left the Philippines (1 photocopy/1 original);	RC/ Concerned Barangay Chairman
4. Annual Income Tax Return for the immediately preceding year (1 photocopy);	RC
5. Notarized Special Power of Attorney (SPA) or authorization letter issued by the applicant to his/her authorized representative(s), which shall expressly state the authority to sign BIR Form No. 0902 as well as to file the TRC application (1 original).	RC
FOR DOMESTIC CORPORATION (DC)	
1. Duly accomplished BIR Form No. 0902, which must be signed by the taxpayer or its authorized representative (1 original);	DC
2. Proof of establishment in the Philippines (e.g. latest Articles of Incorporation or Partnership) (1 photocopy);	SEC
3. Certified true copy of the following proofs of income: a. Contract duly signed by both parties, if available, or any competent proof of transaction (1 certified true copy); b. BIR-registered invoice/receipt issued by the taxpayer to the income payor and the relevant Authority to Print Receipts and/or Invoices or Permit to Use Computerized Accounting System/Loose-leaf Receipts or Invoices (1 certified true copy); and c. Proof of remittance if the foreign source income was already received by the domestic taxpayer (1 certified true copy);	 DC DC DC
4. List of partners if the applicant is a general professional partnership (GPP) (1 photocopy);	DC
5. Annual Income Tax Return for the immediately preceding year (1 photocopy);	DC
6. Notarized Special Power of Attorney (SPA) or authorization letter issued by the applicant to its authorized representative(s), which shall expressly state the authority to sign BIR Form No. 0902 as well as to file the TRC application (1 original).	DC
PROCESSING OF TRC APPLICATION WITH INCOMPLETE DOCUMENTS	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits to BIR the TRC application and receives the acknowledgment receipt.	1. Receives the TRC application, issues acknowledgment receipt to the taxpayer or authorized representative, and forwards it to the	None	15 minutes	Officer-of-the-day (OD) ITAD

	Receiving and Releasing Officer (RRO);			
None	1.1. Records or logs the TRC, prepares the Reference Slip (RS), and forwards it to the assigned Case Officer (CO);	None	15 minutes	RRO ITAD
None	1.2. Evaluates the validity of the request and the completeness of the documents submitted, verifies the applicant's registration information thru the Integrated Tax System (ITS) of the BIR, drafts Notice to Submit Additional Documents (NTS), updates the TRC database, then forwards the case docket to the Division Chief (DC)/Assistant Division Chief (ADC);	None	1 Day, 5 Hours	CO ITAD
None	1.3. Reviews the recommendation of the CO, and returns the docket for revision (if necessary) or for final printing;	None	1 Day, 1 Hour	DC/ADC ITAD
None	1.4. Effects the suggested inputs of the ADC/DC, prints the final copy of the NTS then forwards the case docket to the DC/ADC;	None	30 minutes	CO ITAD
None	1.5. Signs the notice and forwards the case docket to the RRO/CO;	None	30 minutes	DC/ADC ITAD
None	1.6. Updates the TRC database and either sends the NTS via registered mail or scans the NTS and sends the same via e-mail, whichever is more practicable.	None	30 minutes	RRO/CO ITAD
TOTAL PROCESSING TIME:		**24 Hours/3 Days**		
TOTAL PROCESSING FEE:		**None**		
PROCESSING OF TRC APPLICATION WITH COMPLETE DOCUMENTS				
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submits to BIR the TRC application with complete documentary requirements/submits the additional documents requested per NTS.	1. Receives the TRC application with complete documentary requirements or the additional documents requested per NTS, issues acknowledgment receipt to the taxpayer or authorized representative, and forwards it to the RRO;	None	15 minutes	Officer-of-the-day (OD) ITAD
None	1.1. Records or logs the TRC application or the receipt of additional documents, prepares the RS (for new TRC application), and forwards the case docket/additional documents to the assigned CO;	None	15 minutes	RRO ITAD
None	1.2. Evaluates the TRC application, verifies the applicant's registration information thru the ITS, prepares the requested TRC or a letter denying the request (denial letter), whichever is necessary, updates the TRC database, then forwards the case docket to the Division Chief (DC)/Assistant Division Chief (ADC);	None	2 Days, 5 Hours, 30 minutes	CO ITAD

None	1.3. Reviews the TRC or denial letter, returns the docket for revision (if necessary) or for final printing;	None	2 Days	DC/ADC ITAD
None	1.4. Effects the suggested inputs of the ADC/DC, prints the final copy of the TRC or the denial letter, affixes initials, then forwards the case docket to the DC/ADC;	None	30 minutes	CO ITAD
None	1.5. Reviews and affixes initials on the TRC or denial letter and forwards the case docket to the RRO- ITAD;	None	30 minutes	DC/ADC ITAD
None	1.6. Updates the TRC database then forwards the case docket to the Legal Service (LS);	None	15 minutes	RRO ITAD
None	1.7 Logs the receipt of the TRC case docket from ITAD and forwards the same to the Assistant Commissioner (ACIR)-LS;	None	15 minutes	RRO LS
None	1.8 Reviews and/or signs the TRC/ denial letter then forwards it to the RRO-LS;	None	2 Days	ACIR LS
None	1.9 Logs and transmits the signed TRC/ denial letter to ITAD;	None	15 minutes	RRO LS
None	1.10 Receives and logs the TRC/ denial signed by the ACIR-LS.	None	15 minutes	RRO ITAD
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**None**		

69. Processing of Tax Sparing (TS) (Evaluation Only)

A tax sparing application (TSA) is filed by a non-resident foreign corporation (NRFC) which receives intercompany dividends from a domestic corporation.

To confirm entitlement to the reduced dividend rate of 15% pursuant to Section 28(B)(5)(b) of the National Internal Revenue Code (NIRC) of 1997, as amended, the BIR issues a Certificate of Entitlement to the Reduced Dividend Rate signed by the Assistant Commissioner for Legal Service. In case of denial, on the other hand, a BIR Ruling signed by the Commissioner is issued to the taxpayer.

The processing of TSA involves the exercise of quasi-judicial functions, i.e. facts/evidence and documents submitted are evaluated in relation to the applicable provision of the NIRC.

Office or Division:	International Tax Affairs Division (ITAD), Legal Service (LS)
Classification:	Highly Technical
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Nonresident Foreign Corporation

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
GENERAL REQUIREMENTS (original or certified true copy), if applicable	
1. Letter-request which shall provide a background of the transaction, the relief sought and the legal basis (1 original);	Nonresident income recipient or its authorized representative
2. Duly accomplished BIR Form No. 0901-TS (1 original);	Nonresident income recipient or its authorized representative
3. Original copy of the apostilled/duly authenticated Tax Residence Certificate issued by the tax authority of the country of domicile (1 original);	Foreign tax authority of the country of residence of the nonresident income recipient
4. Apostilled/duly authenticated copy of the NRFC's articles of incorporation or proof of establishment in its country of residence (1 original);	Nonresident income recipient
5. Original copy of apostilled/duly authenticated Special Power of Attorney (SPA) issued by the NRFC to its authorized representative; (1 original);	Nonresident income recipient
6. Certified true copy of the Board of Directors' resolution of the domestic corporation approving the issuance of dividends, which shall include the amount of dividends, and dates of declaration, record and payment, among others (1 certified true copy);	Domestic corporation paying the dividends
7. Original copy of the sworn statement executed by the corporate secretary of the domestic corporation/custodian banks/depository account holders/broker dealers stating the legal and beneficial owners, if applicable, of all issued and outstanding shares as of record date, their corresponding subscriptions, date/s of acquisition, percentage of ownership and the allocation of dividend (1 original);	Domestic corporation paying the dividends/custodian banks/depository account holders/broker dealers
8. Certified true copy of the General Information Sheet (GIS) of the domestic corporation for the year or period immediately preceding the date of declaration, whichever is more applicable (1 certified true copy).	Domestic corporation paying the dividends
9. Certified true copy of Audited Financial Statements (AFS) of the domestic corporation stamped "received" by the BIR and Securities and Exchange Commission, which was used as the basis of such dividend declaration (1 certified true copy); and	Domestic corporation paying the dividends
10. Proof of remittance of the dividend payments. (1 photocopy).	Nonresident income recipient/domestic corporation paying the dividends
SPECIAL REQUIREMENTS	
1. If the dividend is taxable in the country of domicile:	
a. Duly authenticated or apostilled copy of the law of the country of domicile allowing a tax credit for taxes actually paid in the Philippines and for taxes deemed paid in the Philippines equivalent to at least 15% of the dividends; and;	Nonresident income recipient
b. Duly authenticated or apostilled copy of any document issued by, or filed with, the foreign tax authority showing the amount of deemed paid tax credit actually granted by the foreign tax authority.	Nonresident income recipient
2. If the dividend is exempt from tax in the country of domicile:	
a. Duly authenticated or apostilled copy of the law of the country of domicile; and;	Nonresident income recipient

b. Duly authenticated or apostilled copy of any document issued by the foreign tax authority confirming that the NRFC is exempt from income tax on dividends received from the Philippine corporation;	Nonresident income recipient
For subsequent applications during the year involving the same NRFC	
1. Letter-request which shall provide a background of the transaction, the relief sought and the legal basis (1 original);	Nonresident income recipient or its authorized representative
2. Duly accomplished BIR Form No. 0901-T (1 original);	Nonresident income recipient or its authorized representative
3. Original copy of the apostilled/duly authenticated Special Power of Attorney (SPA) issued by the NRFC to its authorized representative, if there is a change in the previous SPA (1 original);	Nonresident income recipient
4. Certified copy of the Board of Directors' resolution of the domestic corporation approving the issuance of dividends, which shall include the amount of dividends, and dates of declaration, record and payment, among others (1 certified true copy);	Domestic corporation paying the dividends
5. Certification under oath by the corporate secretary of the domestic corporation/custodian banks/depository account holders/broker dealers stating the legal and beneficial owners, if applicable, of all issued and outstanding shares as of record date, their corresponding subscriptions, date/s of acquisition, percentage of ownership and the allocation of dividend (1 original);	Domestic corporation paying the dividends/custodian banks/depository account holders/broker dealers
6. GIS for the year or period immediately preceding the date of declaration, if different from the previously submitted GIS (1 photocopy);	Domestic corporation paying the dividends
7. Original copy of the apostilled/authenticated certification issued by the NRFC, or its authorized representative, confirming that there is no substantial change in the domestic law of the country of domicile of the NRFC (1 original);	Nonresident income recipient
8. Apostilled or duly authenticated copy of any document issued by, filed with, the foreign tax authority showing the amount of deemed paid tax credit actually granted by the foreign tax authority (1 original);	Nonresident income recipient
9. Proof of remittance of the dividend payments (1 photocopy).	Nonresident income recipient/Domestic corporation paying the dividends
For dividends accruing to Philippine Depositary Receipts (PDRs)	
1. Duly authenticated and executed PDR Agreement (1 original);	Nonresident income recipient
2. Proof of remittance of dividend payments to the PDR holder (1 photocopy).	Nonresident income recipient/ domestic corporation paying the dividends/issuer of PDR
EVALUATION	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits the tax sparing (TS) application and receives the checklist of requirements accomplished by the OD or the acknowledgment receipt.	1. Receives the TS application, evaluates the completeness of documents, informs the taxpayer of the lacking documents, if any, issues a checklist of requirements or an acknowledgment receipt, and forwards it to the Receiving and Releasing Officer (RRO);	None	15 minutes	Officer-of-the-day (OD) ITAD
None	1.1. Records or logs the TS application, prepares the Reference Slip (RS), and forwards it to the assigned Case Officer (CO).	None	15 minutes	RRO ITAD
TOTAL PROCESSING TIME:		**2 Hours, 10 minutes**		
TOTAL PROCESSING FEE:		**None**		

70. Processing of Survivorship Benefits (Deceased Employees)

Processing of Survivorship benefits is required before the legal heir can claim the survivorship benefits from the GSIS.

Office or Division:	Compensation and Benefits Section, Personnel Division
Classification:	Highly Technical
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Legal Heir/Heirs of deceased BIR Employee

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Duly Accomplished Application for Survivorship (GSIS Form No. 03102014-AFS) (2 originals);	Provided by the Legal Heir/Heirs, Blank form can be downloaded from the GSIS website or secured from Personnel Division (PD)/ Administrative Human Resource Management Division (AHRMD)
2. Application for Retirement/Separation/Life Insurance Benefits form (GSIS Form No. 06302017-RET), (2 originals);	Provided by the Legal Heir/Heirs, Blank form can be downloaded from the GSIS website or secured from Personnel Division (PD)/ Administrative Human Resource Management Division (AHRMD)
3. Application for Terminal Leave signed by the legal heir of the deceased	Provided by the Legal Heir/Heirs
4. BIR Service Record, (1 original);	Information & Records Section, Personnel Division
5. Service Record (outside BIR, if any)	Provided by the Legal Heir/Heirs
6. National Office Clearance, (1 original);	Provided by the Legal Heir/Heirs
7. Regional/District Office Clearance (if assigned in Region/District Office)	Provided by the Legal Heir/Heirs
8. Certificate of Cleared Accountabilities (CCA) issued by the National, Regional and District Offices (all original)	Provided by the Legal Heir/Heirs
9. Ombudsman Clearance (1 original);	Provided by the Legal Heir/Heirs, secured from the Office of the Ombudsman
10. Revocation of System Access form	Provided by the Legal Heir/Heirs
11. Clearance from the Office of the President (Presidential appointees Only) (1 original)	Requested by the Personnel Division from the Office ot the President, if any
12. Death Certificate duly certified from the Philippines Statistics Authority (PSA) (1 original);	Provided by the Legal Heir/Heirs, secured from the PSA
13. Marriage Contract from the PSA, if applicable (1 original);	Provided by the Legal Heir/Heirs, secured from the PSA
14. Certificate of No Marriage (CENOMAR) from the PSA, if any (1 original);	Provided by the Legal Heir/Heirs, secured from the PSA
15. Birth Certificates of child/ren of the deceased from the PSA, if applicable (1 original copy per child);	Provided by the Legal Heir/Heirs, secured from the PSA
16. Marriage Contract of married daughter/s of the deceased from the PSA, if any (1 original copy per child);	Provided by the Legal Heir/Heirs, secured from the PSA
17. Copy of latest appointment of the deceased	Provided by the Legal Heir/Heirs
18. Last Statement of Assets and Liabilities executed by the employee before his/her death	Provided by the Legal Heir/Heirs
19. Certificate of last salary received from the Chief, Finance Division/Chief, Accounting Division	Provided by the Legal Heir/Heirs
20. Certified true copy of leave cards from the AHRMD	Provided by the Legal Heir/Heirs
21. Certificate of leave without pay issued by the Chief, AHRMD, if any (for Regional/District Office employees)	Provided by the Legal Heir/Heirs
22. Certificate of payment of leave without pay issued by the Chief, Finance Division, if any (for Regional/District Office employees)	Provided by the Legal Heir/Heirs
23. Computation of money value of leave without pay issued by the Chief, Finance Division, if any (for Regional/District Office employees)	Provided by the Legal Heir/Heirs

24. Certification from LBP, Branch Manager that the legal heir/claimant is an existing depositor of that bank	Provided by the Legal Heir/Heirs
25. Letter from legal heir of the deceased employee stating that the terminal leave benefits, if any, shall be deposited to his/her Land Bank Account or a check shall be issued to him/her.	Provided by the Legal Heir/Heirs
26. Affidavit of waiver of rights executed by the legal heirs of the deceased (optional) (1 original))	Provided by the Legal Heir/Heirs
27. Affidavit of Guardianship (to be executed for children below 18 years old)	Provided by the Legal Heir/Heirs
28. GSIS Clearance (to be provided by the GSIS upon grant of death benefits of legal heirs of the deceased employee)	Provided by the Legal Heir/Heirs
29. BIR ID/E-card to be surrendered to AHRMD if assigned in the Regional Office, Personnel Division if assigned in the National Office	Provided by the Legal Heir/Heirs

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the Personnel Division the complete documents for survivorship benefits from the legal heirs	1. Received by the Personnel Division the complete documents for survivorship benefits from the legal heirs	None	3 minutes	Administrative Officer, Personnel Division (PD)
None	2. Check and evaluate the correctness and completeness of the documents submitted	None	5 minutes	Administrative Officer, Personnel Division (PD)
None	3. Prepare a memorandum addressed to the Legal Service for the determination of legal heirs per attached designation of legal heir/s together with the required documents submitted by the claimant. Affix initial on memo.	None	30 minutes	Administrative Officer, Personnel Division (PD)
None	4. Review and affix initial to the memorandum for the Legal Service for the determination of legal heir/s together with the required documents	None	5 minutes	Section Chief, Compensation and Benefits Section (CBS), PD
None	5. Final review and signature to the memorandum	None	10 minutes	Asst. Chief/Chief, PD
None	6. Forward to the Legal Service the memorandum together with the required documents	None	5 minutes	ODCIR-Legal Group (LG)
None	7. Received the Legal Service signed memorandum of designation of legal heir/s together with the required documents	None	3 minutes	Administrative Officer, PD
None	8. Consolidate/collate/assemble and ensure completeness of documents per checklist of survivorship benefits	None	30 minutes	Administrative Officer, PD
None	8.1. Prepare transmittal memo addressed to Accounting Division on the received memo from ODCIR-LG on legal heirs	None		
None	8.2. Affix initials to GSIS forms and memo to Accounting Division	None		
None	9. Review and affix initial to: - GSIS forms; and - Memo to Accounting Division with complete documents;	None	10 minutes	Section Chief, CBS, PD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	10. Final review of completeness of GSIS documents and initial on GSIS forms; 10.1 Signature of memo to Accounting Division with complete documents awaiting for receipt GSIS clearance before transmittal to Accounting Division	None	10 minutes	Asst. Chief/Chief, PD
None	11. Forward the benefits claim together with checklist of survivorship benefits with complete documents to HRDS	None	5 minutes	Administrative Officer, PD
None	12. Receive the ACIR signed survivorship benefits claims with complete documents from HRDS	None	3 minutes	Administrative Officer, PD
None	13. Inform the legal heirs of the signed survivorship benefits claims	None	3 minutes	Administrative Officer, PD
None	14. Release the signed survivorship benefits claims with complete documents to the legal heir/s	None	1 minute	Administrative Officer, PD
2. Receive the signed survivorship benefits with complete documents to the legal heir/s from PD for personal transmittal of documents to GSIS	1. Receiving copy of GSIS transmittal signed by the legal heirs for file	None	1 minute	Administrative Officer, PD
TOTAL PROCESSING TIME:		**2 hours 4 minutes**		
TOTAL PROCESSING FEE:		**None**		

Note: The total processing time may be extended, depending on the availability of the signatories.

71. Processing of the Request for Certificate of Employment (COE) for Resigned / Transferred / Retired / Deceased Employees

The Information and Records Section (IRS) of the Personnel Division (PD) processes the request for COE of the separated (resigned/ transferred/ retired/ deceased) Bureau of Internal Revenue (BIR) employees for different purposes such employment, clearance, retirement, and death claims.

Office or Division:	Personnel Division
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	- Separated BIR employees - Authorized representative/s of the BIR employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Completely filled-out request form (1 original)	Personnel Division
2. ID of the requesting BIR employee (1 photocopy)	Provided by the requesting separated BIR employee
3. Death Certificate (for death claims purposes)(1 photocopy)	Provided by the requesting heirs
4. 2 government issued IDs of the authorized representative/s (1 photocopy) Note: Authorization is included in the Request form	Provided by the requesting separated BIR employee/representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the Personnel Division the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the database.	None	3 minutes	Receiving Officer, Personnel Division (PD)
	2. Evaluate and validate required information to process COE	None	3 minutes	Personnel Officer, Compensation and Benefits Section (CBS)
	3. Encode and endorse the request to the Personnel Officer	None	3 minutes	Section Chief, Information and Records Section (IRS)
	4. Locate for the 201 file if; 4.1. Still in the Records Room (PD) 4.2. Records already in the Records Management Division	None None	10 minutes 20 minutes	Personnel Officer, (IRS) Personnel Officer, (IRS)
	5. Encode, generate and affix initial on COE	None	10 minutes	Personnel Officer, (IRS)
	6. Review and affix initial	None	10 minutes	Section Chief, (IRS)
	7. Approve and sign COE	None	10 minutes	Division Chief/ Asst. Chief, PD
	8. Record approved COE	None	3 minutes	Section Chief, (IRS)
	9. Release signed COE	None	3 minutes	Releasing Officer, (CBS)
2. Receive signed COE.				
Still in records room of Personnel Division				
TOTAL PROCESSING TIME:		**55 minutes**		
TOTAL PROCESSING FEE:		**None**		
Records Already in the Records Management Division				

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
TOTAL PROCESSING TIME:		**1 hour and 5 minutes**		
TOTAL PROCESSING FEE:		**None**		

Note: The total processing time may be extended depending on the availability of the signatories and action of the other offices.

72. Filing of Confidential Information

Confidential information against the denounced taxpayer shall be under oath and shall be personally executed and filed by the informer on the following violations:

1. Attempt to Evade or Defeat Tax (Section 254 of the NIRC of 1997, as amended)
2. Failure to File Return, Supply Correct and Accurate Information, Pay Tax, Withhold and Remit Tax and Refund Excess Taxes Withheld on Compensation (Section 255 of the NIRC of 1997, as amended)
3. Failure or Refusal to Issue Receipts or Sales or Commercial Invoices, Violations Related to the Printing of such Receipts or Invoices or other Violations (Section 264 of the NIRC of 1997, as amended)
4. Unlawful Pursuit of Business (Section 258 of the NIRC of 1997, as amended)
5. Use of Multiple Tax Identification Number/s (TIN)
6. Making False Entries, Records or Reports or Using Falsified or False Accountable Forms (Section 257 of the NIRC of 1997, as amended); and
7. Other Violations of the NIRC of 1997, as amended

However, if the estimated liability arising from the alleged violation is less than One Million Pesos (Php 1,000,000.00), the Confidential Information should be filed before the Chief, Legal Division of the Revenue Region having jurisdiction over the taxpayer being denounced..

Office or Division:	Prosecution Division
Classification:	Complex
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Any qualified person who voluntarily provides definite and sworn information not yet in the possession of the BIR nor of public knowledge, leading to the discovery of frauds upon the internal revenue laws or violations of any provision of the NIRC of 1997, as amended, resulting in the recovery of revenues, surcharges and fees and/or the conviction of the guilty party and/or the imposition of any fine or penalty

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Affidavit of Confidential Information;	Sample attached as "Annex A" of Revenue Regulation No. 16-2010 found in BIR website: bir.gov.ph or at the Prosecution Division Office
Any Identification issued by an authorized government body [e,g Birth Certificate, passport, driver's license, Community Tax Certificate (CTC)] that shows the name, address and birthdate of the applicant (1 photocopy).	BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Affidavit of Confidential Information together with the documents supporting allegations in the Affidavit (1 photocopy) at the Prosecution Division, BIR-National Office.	1. Receive the Affidavit of Confidential Information with the attached supporting documents;	None	5 minutes	Receiving Clerk, Prosecution Division
None	1.1. Chief, Prosecution Division shall evaluate the same and shall determine whether it qualifies as a valid Confidential Information;	None	3 days (RR 16-2010)	Chief, Prosecution Division
2. Receive the notification from the Prosecution Division.	2. Notify the Informer of the findings.	None		Administrative Officer, Prosecution Division
3. If the information is found to be a valid Confidential Information, the Informer shall execute under oath four (4) original copies of his Confidential Information before the Chief of Prosecution Division and attach one (1) copy of the supporting documents for	3. If the information is found to be a valid Confidential Information, receive the submitted four (4) original copies of Confidential Information with attached one (1) copy of the supporting documents for each copy, which were executed	None	1 Day	Division Chief, Prosecution Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
each copy of the Confidential information.	before the Chief of Prosecution Division.			
4. If the information is found to be invalid and insufficient, the Informer shall receive the returned information with its supporting documents.	4. If the information is found to be invalid and insufficient, the information with the supporting documents will be returned to him.	None		Administrative Officer, Prosecution Division
TOTAL PROCESSING TIME:		**4 Days, 5 minutes**		
TOTAL PROCESSING FEE:		**None**		

73. Issuance of Certificate of Tax Delinquency

- For the processing of applications for tax amnesty and issuance of the Certificate of Tax Delinquencies/Tax Liabilities relative to the implementation of RA No. 11213
- Pursuant to Revenue Regulations No. 04-2019, the tax amnesty on delinquencies may be availed until April 24, 2020 by all persons with internal revenue tax liabilities covering taxable year 2017 and prior years.

Office or Division:	Prosecution Division
Classification:	Complex
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Taxpayers with tax liabilities covered by a pending criminal cases filed with the DOJ/Prosecutor's Office/Courts or with tax cases subject of final and executory judgment by the courts.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Letter of Intent to avail Tax Amnesty (1 original copy);	Taxpayer
Any Identification issued by an authorized government body [e,g Birth Certificate, passport, driver's license, Community Tax Certificate (CTC)] that shows the name, address and birthdate of the applicant (1 photocopy);	BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-IBIG
For authorized representative: ● Representing Individual Taxpayer – Special Power of Attorney (1 original copy) ● Representing Corporate Taxpayer – Board Resolution (1 original copy)	Taxpayer
Official Receipt for the Certification Fee (1 photocopy).	General Services Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Documentary Requirements.	1. Receive the Documentary Requirements;	None	3 minutes	Receiving Clerk, Prosecution Division
None	1.1. Issue Payment order Slip for Certification Fee and Documentary Stamp;	None	2 minutes	Administrative Officer, Prosecution Division
1.1. Pay the Certification Fee and Documentary Stamp.	None	₱ 100.00 Certification Fee ₱ 30.00 Documentary Stamp	2 minutes	Special Collecting Officer, General Services Division
None	1.2. Check Case Dockets involved and transmit to the handling lawyer;	None	1 Day	Administrative Officer, Prosecution Division
None	1.3. Prepare Certificate of Tax Delinquency and transmit the same to the Division Chief for review;	None	1 Day	Revenue Attorney, Prosecution Division
None	1.4. Approval and initial.	None	3 Days	Chief, Prosecution Division
2. Receive the Memorandum Reply.	2. Release of Certificate of Tax Delinquency.	None	3 minutes	Administrative Officer, Prosecution Division
TOTAL PROCESSING TIME:		**5 Days, 10 minutes (RMO 23-2019)**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

74. Issuance of Tax Credit Certificate/Cash Refund Pursuant to Revenue Administrative Order No. 1-2019

(To act on request for tax credit/refund based on Writ of Execution issued by the Court of Tax Appeals and Supreme Court).

Office or Division:	Litigation Division, National Office
Classification:	Highly Technical
Type of Transaction:	G2C - Government to Citizen G2G - Government to Government
Who may avail:	Taxpayer who filed for tax credit / refund Entry of Judgment Issued by the Court of Tax Appeals

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Application Letter (1 original copy);	Taxpayer
Company's Secretary Certificate (1 original copy);	Taxpayer
Certificate of No Pending Claim (1 original copy);	BIR (RDO)
CTA Division/En Banc/Supreme Court Decision (1 copy of original or certified true copy)	Court of Tax Appeals (CTA)/Supreme Court (SC)
Writ of Execution (1 copy of original or certified true copy);	CTA
Entry of Judgment (1 copy of original or certified true copy);	CTA
BIR Form 2303 (1 copy of original or certified true copy);	BIR (RDO)
BIR Form 1905 (1 copy of original or certified true copy);	BIR (RDO)
Securities and Exchange Commission Certificate of Filing of Articles of Incorporation or Amended Articles of Incorporation (1 copy of original or certified true copy).	SEC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Application letter together with complete documentary requirements to Litigation Division.	1. Receive Application letter together with requirements;	None	5 minutes	Administrative Officer, Litigation Division
None	2. Log Application;	None	5 minutes	Administrative Officer, Litigation Division
None	3. Transmit to Division Chief for Assignment;	None	3 minutes	Administrative Officer, Litigation Division
None	4. Assign to Case Officer/Lawyer for Review	None	5 minutes	Division Chief Litigation Division
None	5. Prepare letter requesting docket from office who handled the case and a Certification of No Pending/Granted Similar Claim for TCC involving the same tax and taxable year	None	20 minutes	Administrative Officer, Litigation Division
None	6. Review and sign letter and certificate	None	5 minutes	Division Chief Litigation Division
None	7. Receive case docket and certification	None	3 minutes*	Administrative Officer, Litigation Division
None	8. Prepare drafts of memo recommending issuance of tax credit certificate/cash refund, letter to taxpayer and TCC	None	2 hours	Administrative Officer, Litigation Division
None	9. Review drafts of memo recommending issuance of tax credit	None	20 minutes	Action Lawyer/Assistant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	certificate/cash refund letter to taxpayer and TCC			Chief Litigation Division
None	10. Prepare final memo, letter to taxpayer and duly accomplished TCC	None	30 minutes	Administrative Officer, Litigation Division
None	11. Review and approve final memo, letter to taxpayer and draft TCC	None	10 minutes	Division Chief Litigation Division
None	12. Release of docket to offices concerned for review and signature	None	10 minutes	Administrative Officer, Litigation Division
None	13. Receive docket from concerned offices	None	10 minutes	Administrative Officer, Litigation Division
None	13.a. If cash refund, forward whole docket to Finance Division	None	10 minutes	Administrative Officer, Litigation Division
None	13.b. If claim for TCC, receive docket and enroll TCC in the BIR Integrated Tax System (ITS)	None	10 minutes	Administrative Officer, Litigation Division
None	14. Release TCC to taxpayer (if TCC).	None	5 minutes	Releasing Clerk Litigation Division
TOTAL PROCESSING TIME:		**271 minutes (4 hours and 31 minutes)**		
TOTAL PROCESSING FEE:		**None**		

* Certification of No Pending Claim/Granted Similar Claim for TCC from Concerned Revenue District Office may furnished to Litigation Division's email address at litigation@bir.gov.ph.

** The timeline indicates the number of maximum days, but said period may be longer since the same is also dependent on the compliance of other offices or agencies.

75. Processing of Requisitions for Internal Revenue Labels to Private Importers/Manufacturers

Internal Revenue Labels (Labels) are revenue generating forms and are used through affixture on taxable goods and materials. It is issued directly to external (private) requisitioners.

Office or Division:	Accountable Forms Division (AFD)
Classification:	Simple
Type of Transaction:	G2B - Government to Business Entity
Who may avail:	Private Importers/Manufacturers

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Duly approved BIR Form No. 2620 - Requisition for Revenue Strip Stamps & Labels (1 original, 3 duplicate copies);	Excise LT Regulatory Division
2. Authority to Release Imported Goods with computation (ATRIG; 1 duplicate copy);	Excise LT Regulatory Division
3. Authorization Letter (for representative in behalf of the Authorized Requisitioner - 1 original);	Excise LT Regulatory Division
4. Identification Card of the Authorized Representative (1 photocopy).	Excise LT Regulatory Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit duly approved BIR Form No. 2620 to AFD with the required documents such as ATRIG with computation and authorization letter.	1. Verify the attached documents to ensure that all requirements for the purchase are complied with;	None	5 minutes	Document Processor, Stamps and Labels Section (SLS)-AFD
	1.1 If complied, receive documents and forward to the Chief, AFD for approval;	None	10 minutes	Document Processor, SLS-AFD
	1.2 Approve quantity being requisitioned;	None	5 minutes	Division Chief, AFD
	1.3 Record and prepare Billing Statement for the purchase of Labels;	None	20 minutes	Document Processor, SLS-AFD
	1.4 Verify quantity, serial numbers of Labels and initial Billing Statement;	None	10 minutes	Chief, SLS-AFD
	1.5 Review quantity, serial numbers of Labels and initial Billing Statement;	None	10 minutes	Assistant Division Chief, AFD
	1.6 Check quantity, serial numbers of Labels and sign Billing Statement.	None	10 minutes	Division Chief, AFD
2. Present Billing Statement and secure Order of Payment from Accounting Division, present the same to Cashier, GSD for payment, and present Official Receipt to AFD.	2.1 Release signed Billing Statement to the Authorized Representative to be presented to Accounting Division and General Services Division;	None	5 minutes	Document Processor, SLS-AFD
	2.2 Prepare Order of Payment;	Procured printing costs	5 minutes	Accountant, Accounting Division
	2,3 Receive payment and issue Official Receipt (OR);	None	15 minutes	Cashier, General Services Division
	2.4 Record transaction in the Vault Logbook, prepare Labels and sign Gate Pass.	None	20 minutes	Document Processor, SLS-AFD
3. Check quantity of Labels requisitioned and sign Gate Pass and other documents.	3.Verify quantity, serial numbers of Labels being issued against the data in all documents and initial in the Gate Pass;	None	20 minutes	Chief, SLS-AFD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	3.1 Review quantity, serial numbers of Labels being issued against the data in all documents and sign the Gate Pass;	None	15 minutes	Assistant Division Chief, AFD
	3.3 Check quantity, serial numbers of Labels being issued and sign Gate Pass, BIR Form 2620, and other documents.	None	15 minutes	Division Chief, AFD
4. Sign vault logbook and guard logbook and receive Labels.	4.Release Labels and post issuance in the stock card;	None	10 minutes	Vault Custodian, SLS-AFD
	4.1 Record transaction on the guard logbook and sign Gate Pass.	None	10 minutes	Vault Guard
TOTAL PROCESSING TIME:		**3 Hours, 25 minutes**		
TOTAL PROCESSING FEE:		**Procured printing costs**		

Notes:

1. Processing of issuance shall be based on the completeness of documents presented.
2. The total processing time indicated above is computed on a per BIR Form No. 2620 basis and in the assumption that one or two Authorized Requisitioners are being served at any given time. The same may be extended depending on the volume of the received BIR Form No. 2620 for the day.
3. Fees to be paid may change depends on the printing costs of the Labels at the time of transaction.

76. Processing and Issuance of Tax Clearance for Bidding Purposes [For Non-Resident Foreign Corporation (NRFC)/Non- Resident Alien Not Engaged in Trade or Business (NRANETB)]

The Tax Clearance Certificate (for Bidding Purposes) is issued to Non-Resident Foreign Corporation (NRFC)/Non- Resident Alien Not Engaged in Trade or Business (NRANETB)] who intends to enter into or participate in contract with the government in procurement of goods and services pursuant to Executive Order No. 398.

Office or Division:	Accounts Receivable Monitoring Division (ARMD), Collection Service (CS)
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen G2B - Government to Business
Who may avail:	Non-resident Foreign Corporations (NRFCs)/Non-Resident Alien Individuals Not Engaged in Trade or Business (NRANETB) intending to join public bidding in procurement of goods and services by government agencies.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
A. MANUAL FILING OF APPLICATION	
1. One (1) original copy of the duly accomplished and notarized application form with attached documentary stamp worth ₱ 30.00;	Accounts Receivable Monitoring Division (ARMD), BIR National Office
2. One (1) photocopy of Official Receipt of payment made for Certification fee (₱ 100.00) or other proof of payment;	
3. Loose documentary stamp tax worth ₱ 30.00;	
4. One (1) unexpired and original copy of Non-Registration Certificate issued by Department of Trade and Industry (DTI) of the Philippines for Foreign Individual;	DTI
5. One (1) unexpired and original copy of Non- Registration Certificate issued by Securities and Exchange Commission (SEC) for Non-Resident Foreign Corporation;	SEC
6. One (1) original copy of the Special Power of Attorney (SPA) of the Authorized Representative in the Philippines authenticated by the Philippine Consul in the country where the business of the foreign corporation/ individual is located as authorized by the Board of Directors or governing body of the Foreign Corporation or by the Foreign Individual;	
7. One (1) original copy of the Authorization letter originally signed by the Authorized Representative with one (1) photocopy for each valid Identification Cards (Company ID and any government issued ID) both the Authorized Officer/Representative and his authorized personnel to specifically file the application and claim the issued Tax Clearance Certificate for Bidding Purposes, applicable only to applications through an authorized representative;	
8. One (1) photocopy of TIN Registration (BIR Form No. 1904) (in case of new application); and	RDO No. 39 – South Quezon City
9. One (1) original copy of the unexpired previously issued Tax Clearance Certificate for Bidding Purposes, ***applicable only to application for renewal.***	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits Application Form together with required documents to the Receiving Revenue Officer (RRO) of ARMD.	1. Checks the veracity and completeness of the information supplied in the original duly notarized Application Form and the completeness of the prescribed documentary requirements;	None	15 minutes	RRO, ARMD
None	1.1. Checks if the person physically filing the application is duly authorized by the NRFC/NRANETB;	None	3 minutes	RRO, ARMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.2. Checks if all the prescribed documents are attached to the application;	None	10 minutes	RRO, ARMD
None	1.3 Checks if the information provided by the NRFC/ NRANETB in the notarized Application Form matched against the BIR Form No. 1904.	None	5 minutes	RRO, ARMD
2. Pay the ₱ 100.00 Certification Fee and loose documentary stamp worth ₱ 30.00 (Note: payment shall be made thru the General Services Division (GSD) located at Rm. 1011 10th Floor BIR National Office Building).	2. Prepares Order of Payment for the Certification Fee ₱ 100.00 and loose documentary stamp worth ₱ 30.00 to be paid by the taxpayer-applicant to BIR thru the GSD; (Note: with dependency on the availability of MRCOS)	₱ 100.00 Certification Fee and loose documentary stamp worth ₱ 30.00 to be attached to Tax Clearance Certificate for Bidding Purposes	30 minutes	RRO, ARMD
3. Submits the Official Receipt issued by GSD and the loose documentary stamp to RRO of ARMD.	3. Receives the Official Receipt issued by GSD and the loose documentary stamp.	None	3 minutes	RRO, ARMD
4. Receives the claim stub issued by the RRO of ARMD/ received the submitted documents.	4. Prepares and issues claim stub to the NRFC/ NRANETB using a pre-numbered form if it/he/she has satisfied the aforesaid documentary requirements, otherwise, the RRO will return the documents and inform the NRFC/ NRANETB representative/s the reason/s for non-acceptance of the application;	None	10 minutes	RRO, ARMD
None	4.1. Indicates in the application form the assigned serial number of the claim stub;	None	3 minutes	RRO, ARMD
None	4.2. Stamps "Received" the Application Form;	None	3 minutes	RRO, ARMD
FRONTLINE PROCESSING TIME:		**1 Hour, 22 minutes**		
None	4.3. Forwards the entire file of the application to the Revenue Officer – Processor (RO/P);	None	3 minutes	RRO, ARMD
None	4.4. Evaluates the submitted documents;	None	10 minutes	RO/P, ARMD
None	4.5. Validates information provided by the NRFC/ NRANETB in the notarized application form if it matches in the ITS-REGSYS/IRIS-TRS (TIN, registered name, address, etc.); (Note: with dependency on the availability/ accessibility of the system).	None	1 Day	RO/P, ARMD
None	4.6. Encodes the details of the taxpayer-applicant (e.g., TIN, taxpayer's name, claim stub number and address) in the database of received application;	None	5 minutes	RO/P, ARMD
None	4.7. Prints the Tax Clearance Certificate for Bidding Purposes;	None	3 minutes	RO/P, ARMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	4.8. Forwards the printed Tax Clearance Certificate to the Assistant Division Chief for validation, review and initial;	None	5 minutes	RO/P, ARMD
None	4.9. Validates the evaluation sheet prepared by the RO/P and reviews the printed Tax Clearance Certificate and affixes initial;	None	10 minutes	Assistant Division Chief, ARMD
None	4.10. Forwards the printed Tax Clearance Certificate to the Division Chief;	None	5 minutes	Assistant Division Chief, ARMD
None	4.11. Reviews the evaluation sheet and the printed Tax Clearance Certificate;	None	10 minutes	Division Chief, ARMD
None	4.12. Approves and sign the Tax Clearance Certificate;	None	5 minutes	Division Chief, ARMD
None	4.13. Returns to the RO/P the signed Tax Clearance Certificate with all the supporting documents;	None	5 minutes	Division Chief, ARMD
None	4.14. Affixes documentary stamp to the signed Tax Clearance Certificate, cancel the same, and imprint the dry seal to the signed Tax Clearance.	None	10 minutes	RO/P, ARMD
5. Present the claim stub and receives Tax Clearance Certificate.	5. Releases Tax Clearance to the applicant.	None	10 minutes	Releasing Revenue Officer
BACKEND PROCESSING TIME:		**1 Day, 1 Hour, 21 minutes**		
TOTAL PROCESSING FEE:		**None**		
TOTAL PROCESSING TIME:		**1 Day, 2 Hours, 43 minutes**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
B. ELECTRONIC FILING OF APPLICATION	
1. Scanned copy of Application Form for Tax Clearance with attached proof of payment of documentary stamp tax worth ₱ 30.00; *The application shall be accomplished by any responsible and ranking officer whose authority is expressly provided in the Special Power of Attorney authenticated by the Philippine Consul in the country where the address of the NRFC is located;*	Downloadable at BIR Official Website
2. Scanned copy of Special Power of Attorney (SPA) of the Authorized Representative in the Philippines authenticated by the Philippine Consul in the country where the business of the foreign corporation/ individual is located as authorized by the Board of Directors or governing body of the Foreign Corporation or by the Foreign Individual;	
3. Scanned copy of proof of payment of documentary stamp tax worth ₱ 30.00 with payment confirmation or scanned copy of loose documentary stamp tax;	
4. Scanned copy of proof of payment of Certification Fee worth ₱ 100.00 with payment confirmation;	
5. Scanned copy of unexpired Non-Registration Certificate issued by Securities and Exchange Commission for NRFC or Department of Trade and Industry for NRA-NETB;	SEC/DTI
6. Scanned copy of TIN Registration (BIR Form No. 1904) (in case of new application).	RDO No. 39 – South Quezon City

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the clear and readable scanned copies of the Sworn Application Form (notarized) together with the complete documentary requirements *to BIR Centralized email*: etcbp@bir.gov.ph using the prescribed template for subject of the email: ARMD_Application for TCBP (Note: An email will be sent within the day acknowledging the receipt of your application).	1. Checks the dedicated official BIR email account from time to time whether there are applications for Tax Clearance for Bidding Purposes (TCBP) from NRFC and NRA-NETB received from the BIR centralized email and acknowledge the application received;	₱ 100.00 Certification Fee and loose documentary stamp worth ₱ 30.00	3 minutes	Assigned Revenue Officer (ARO), ARMD
2. Checks the status of the application after two (2) working days if no email confirmation is received. The validation results will be sent through the email of the taxpayer-applicant with corresponding control/ reference number from the processing office for monitoring and tracking purposes.	2. Reviews the information contained in the Sworn Application Form and all the scanned documentary requirements submitted by taxpayer-applicant thru email;	None	5 minutes	ARO, ARMD
None	2.1. Checks if the notarized Application Form for Tax Clearance for Bidding Purposes has been signed by the taxpayer/ authorized officer for non-individual, and evaluate the veracity and completeness of the information supplied in the duly accomplished Sworn Application Form for Tax Clearance for Bidding Purposes and the required supporting document set forth under Item 5.3 of Revenue Memorandum Circular No. 121-2020; (Note: In case of doubt as to the authenticity of the scanned document/s submitted via email, notify the taxpayer-applicant to submit the original document/s for validation);	None	5 minutes	ARO, ARMD
None	2.2. Validates information provided by the NRFC/ NRANETB in the notarized application form if it matches in the ITS-REGSYS/IRIS-TRS (TIN, registered name, address, etc.); (Note: with dependency on the availability/accessibility of the system).	None	1 Day	ARO, ARMD
3. Re-submit application in case of incomplete documentary requirements/ non-compliance to prescribed criteria.	3. Notifies taxpayer-applicant of the results of the validation through the registered email provided by the taxpayer-applicant within twenty-four (24) hours from the receipt of application for tax clearance and complete documentary requirements using the prescribed auto-reply format. Assign a control/reference number on the	None	15 minutes	ARO, ARMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	confirmation email for monitoring and tracking purposes; In case the taxpayer-applicant fails to complete and satisfy the criteria set forth herein, the Revenue Officer shall notify the taxpayer-application via email of the lacking requirements and criterion/criteria not satisfied and require the taxpayer-applicant to submit compliance thereof. Taxpayer-applicant has to resubmit the application with the complete documentary requirements, criterion/ criteria satisfied; If the information contained in the application form is correct, documentary requirements were complete and criteria were satisfied upon validation/ verification, notify and inform the taxpayer that his/her application for Tax Clearance is being processed for approval and the scanned copy of the Tax Clearance will be forwarded to their email address the next working day;			
None	3.1. Encodes the details of the taxpayer-applicant (e.g., TIN, taxpayer's name, claim stub number and address) in the database of received application;	None	5 minutes	ARO, ARMD
None	3.2. Prints the Tax Clearance Certificate for Bidding Purposes;	None	3 minutes	ARO, ARMD
None	3.3. Forwards the printed Tax Clearance Certificate to the Assistant Division Chief for validation, review and initial;	None	5 minutes	ARO, ARMD
None	3.4. Validates the evaluation sheet prepared by the RO/P and reviews the printed Tax Clearance Certificate and affixes initial;	None	10 minutes	Assistant Division Chief, ARMD
None	3.5. Forwards the printed Tax Clearance Certificate to the Division Chief;	None	5 minutes	Assistant Division Chief, ARMD
None	3.6. Reviews the evaluation sheet and the printed Tax Clearance Certificate;	None	10 minutes	Division Chief, ARMD
None	3.7. Approves and sign the Tax Clearance Certificate;	None	5 minutes	Division Chief, ARMD
None	3.8. Returns to the RO/P the signed Tax Clearance Certificate with all the supporting documents;	None	5 minutes	Division Chief, ARMD
None	3.9. Imprint the dry seal to the signed Tax Clearance.	None	2 minutes	ARO, ARMD
4. Prints the scanned copy of Tax Clearance.	4. Scans the printed and approved Tax Clearance with seal and forward	None	10 minutes	ARO, ARMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	the same to the email address of the concerned taxpayer-applicant.			
TOTAL PROCESSING TIME:		**1 Day, 1 Hour, 28 minutes**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

NOTES:

If the taxpayer-applicant fails to comply with the submission of all the prescribed documentary requirements to be eligible for the issuance of a Tax Clearance for Bidding Purposes, the application form with all the attached documents shall be immediately returned to the NRFC/NRANETB. However, it/he/she shall be duly informed of the documents that it/he/she must submit.

The total processing time indicated above is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. This processing time is exclusive of other processes/activities that are related to the issuance of Tax Clearance but are being undertaken after the Tax Clearance are released to the taxpayer-applicant (e.g., preparation of the list of approved Tax Clearance, posting thereof to the BIR website, etc.). The processing time for each and every application may be extended, depending on the volume of the received applications for the day.

The processing of applications for Tax Clearances is being done on a per batch basis. The processing of applications received in the morning commences in the afternoon while the processing of those received in the afternoon starts in the morning of the next working day.

77. Processing of Delinquency Verification Certificate (DVC) (For Commission on Appointment/Civil Service Award/NBI)

The DVC is a certification issued to taxpayer certifying that he/she has no outstanding tax liability within the Bureau. This is issued to individuals who needs Certification as required by the Commission on Appointment (CA) for the Confirmation of Appointment, by Civil Service Commission for the Civil Service Awards and by the National Bureau of Investigation for those whose names are listed in their watch list.

Office or Division:	Accounts Receivable Monitoring Division (ARMD)
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	individual Taxpayer who needs the Certificate for the following purposes: 1. Confirmation of Appointment by the Commission on Appointment (CA); 2. Civil Service Awards; and 3. NBI (for those names in the NBI Watchlist).

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. One (1) Original copy of the duly accomplished and notarized application form with attached documentary stamp worth ₱ 30.00, applicable for NBI purpose;	Accounts Receivable Monitoring Division (ARMD), BIR National Office
2. One (1) original copy of the Letter Request indicating the TIN and purpose/s, applicable for confirmation of Appointment by the Commission on Appointment (CA) and Civil Service Awards;	
3. One (1) photocopy of proof of payment of ₱ 100.00 certification fee and loose documentary stamp tax worth ₱ 30.00;	
4. One (1) original copy of the Special Power of Attorney (SPA) or Authorization Letter signed by the applicant with one (1) photocopy for each valid Identification Cards (any government issued ID) with three (3) original specimen signatures of both the applicant and the authorized representative, applicable only to applications through an authorized representative); and	
5. One (1) photocopy of the validation form issued by the Quality Control Section of the NBI (for applicant whose name is in the NBI Watch List);	NBI

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Taxpayer-applicant accomplishes the application form and file the same to the Receiving Officer of Accounts Receivable Monitoring Division.	1.1. Check the letter request if the TIN and purposes is indicated therein, as well as the completeness of the documentary requirements;	₱ 100.00 Certification Fee and loose Documentary Stamp worth ₱ 30.00 to be attached to the DVC	20 minutes	Receiving Revenue Officer (RRO), ARMD
None	1.2. Check if the person physically filling the application is himself/herself or is filed by his/her duly authorized representative (if applicable only in cases where the person physically filing the application is other than the individual taxpayer-applicant);	None	5 minutes	RRO, ARMD
None	1.3. Check the applicable module in the Integrated Tax System (ITS) or Electronic Taxpayer Integrated Tax System (etis) the relevant registration details of the taxpayer-applicant (e.g. TIN, registered name, registered address, type of registration, etc.) If the applicant is	None	4 Hours	RRO, ARMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	not in the ITS/ETIS, the application shall be returned and instruct the taxpayer to register with the revenue district office having jurisdiction over his/her residence/place of business, and after doing Step No. 4 hereof; (Note: with dependency on the availability/accessibility of the system); 1.4. Validate if the applicant has any record of tax liabilities, both from the Accounts Receivable Management System (ARMS), if applicable, and the manually-maintained database/record/inventory of Accounts Receivable/Delinquent Accounts;.		4 Hours	RRO, ARMD
None	a. If it was found that taxpayer-applicant has record of tax liabilities, verify if there is a pending application for compromise settlement or abatement of penalties. If there is, verify from the Collection & Bank Reconciliation System if the amount offered for payment has been fully paid;	None	15 minutes	RRO, ARMD
None	b. If it was found that the taxpayer-applicant has record with the Offices under Legal Service, prepare a communication letter to the concerned Office on the status of the cases reported;	None	15 minutes	RRO, ARMD
FRONTLINE PROCESSING TIME:		**8 Hours, 55 minutes**		
None	1.5. Indicate the control number on the application letter and the time and date of actual receipt and encode in the database;	None	10 minutes	Receiving Officer ARMD
None	1.6. Prepare and print the DVC;	None		
None	1.7. Forward the DVC to the Asst. Division Chief for validation, review and initial;	None		
None	1.8. Validate, review and affix initial;	None		
None	1.9. Forward the DVC to the Division Chief for approval/ signature;	None		
None	1.10. Review/approve/sign the DVC;	None		
None	1.11. Forward the approved/signed DVC to the Releasing Officer;	None		
None	1.12. Affix the documentary stamp tax and imprint the BIR dry seal to the DVC;	None		
2. Taxpayer presents the claim stub to the Releasing Office.	2. Release the DVC/Letter of Denial to the taxpayer-applicant/representative.	None		
BACKEND PROCESSING TIME:		**1 Hour, 25 minutes**		
TOTAL PROCESSING FEE:		**None**		
TOTAL PROCESSING TIME		**1 Day, 2 Hours, 20 minutes**		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
TOTAL PROCESSING FEE:		**PHP 130.00**		

NOTES:

1. The length of time to be spent on the verification of the taxpayer's registration details and the absence of delinquent accounts may vary depending on the system's availability/accessibility.
2. The total processing time indicated above is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. The same may be extended depending on the volume of received applications for the day.
3. The processing of applications for DVCs are being done on a per batch basis, wherein processing of applications received in the morning commences in the afternoon, while applications received in the afternoon are processed in the morning of the next working day.
4. The time consumed in the preparation of the Letter of Denial is not included above.

78. Processing of Delinquency Verification Certifcate (DVC) for VAT Refund

The DVC is a certification issued to taxpayer certifying that he/she has no outstanding tax liability within the Bureau. This is issued to taxpayer-applicant who needs Certification as one of the requirement before they can process the application in claiming VAT refund.

Office or Division:	Accounts Receivable Monitoring Division (ARMD)
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Individual and Non-Individual Taxpayer applying for a VAT Refund claims.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. One (1) copy of notarized request letter indicating the claim period executed by the individual taxpayer (owner) or a member of the board/incorporator indicated in the attached photocopy of notarized Secretary Certificate and latest General Information Sheet for non-individual taxpayer;	Accounts Receivable Monitoring Division (ARMD), BIR National Office
2. One (1) original copy of Authorization Letter signed by the owner for individual or the representative indicated in the Secretary Certificate for non-individual with one (1) photocopy of each valid Identification Cards (any government issued ID) with three (3) original specimen signatures of both the applicant and the authorized representative, applicable only to applications through an authorized representative; and	Taxpayer-Applicant
3. One (1) photocopy of proof of payment of ₱ 100.00 certification fee and loose documentary stamp tax worth ₱ 30.00.	Taxpayer-Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Taxpayer-applicant completes the requirements and submit the same to the Receiving Officer of ARMD.	1. Check the veracity and completeness of the information (TIN, purpose and claim period) supplied in the duly notarized request letter and the completeness of the prescribed documentary requirements;	₱ 100.00 Certification Fee and ₱ 30.00 loose Documentary Stamp to be attached to the DVC	15 minutes	Receiving Revenue Officer (RRO), ARMD
None	1.1. Check if the person physically filing the application is the owner or the duly authorized representative by the individual or non-individual applicant;	None	3 minutes	RRO, ARMD
Register with the Revenue District Office having jurisdiction over his/her/it residence/place of business, if found to be unregistered;	1.2. Check the applicable module in the Integrated Tax System (ITS) or Electronic Taxpayer Integrated Tax System (eTIS) the relevant registration details of the taxpayer-applicant (e.g. TIN, registered name, registered address, type of registration, etc.) If the applicant is not in the ITS/ETIS, the application shall be returned. (Note: with dependency on the availability/accessibility of the system)	None	4 Hours	RRO, ARMD
Pay the Certification Fee and loose documentary stamp at the General Service Division located at Rm. 1011 10th Floor BIR National;	1.3. Prepare Order of Payment for the Php 100.00 Certification Fee and loose documentary stamp worth P30.00 to be paid at the General Service Division located at Rm. 1011 10th Floor BIR National;	None	1 Hour	RRO, ARMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.4. Stamp "Received" the Application Form;	None	3 minutes	RRO, ARMD
None	1.5. Encode the details of the taxpayer-applicant (e.g. Name, purpose, date and time of receipt) in the database of received applications;	None	15 minutes	RRO, ARMD
None	1.6. Forward the received application with complete documentary requirements to the Revenue Officer – Processor for verification;	None	5 minutes	RRO, ARMD
FRONTLINE PROCESSING TIME:			**5 Hours, 41 minutes**	
None	1.7. Validate if the taxpayer-applicant has any record of tax liabilities in the Accounts Receivable Management System (ARMS) and the manually-maintained inventories of Accounts Receivable/Delinquent Accounts.	None	4 Hours	Revenue Officers (RO) – Verifier and Processor, ARMD
None	a. If it was found that taxpayer-applicant has record of tax liabilities, verify if there is a pending application for Compromise Settlement or Abatement of Penalties. If there is, verify from the Collection & Bank Reconciliation System if the amount offered for payment has been fully paid.	None	10 minutes	Receiving Officer ARMD
None	b. If it was found that the taxpayer-applicant has record with the Offices under Legal Service, prepare a communication letter to the concerned Office on the status of the cases reported. (Note: with dependency on the availability/accessibility of the system and upon receipt of replies from the concerned office, if applicable); (Note: with dependency on the availability/accessibility of the system and upon receipt of replies from the concerned office, if applicable);	None	5 minutes	Receiving Officer ARMD
None	1.8. Prepare and print the DVC;	None	10 minutes	RO – Processor, ARMD
None	1.9. Forward the DVC to the Assistant Division Chief for validation, review and initial;	None	5 minutes	RO – Processor, ARMD
None	1.10. Validate and review the DVC based on the result of evaluation and verification of its attachments and affix initial;	None	10 minutes	Assistant Division Chief, ARMD
None	1.11. Forward the DVC to the Division Chief for approval/signature;	None	5 minutes	Assistant Division Chief, ARMD
None		None		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.12. Review, approve and sign the DVC;	None	10 minutes	Division Chief, ARMD
None	1.13. Forward the approved/signed DVC to the Releasing Officer;	None	5 minutes	Division Chief, ARMD
None	1.14. Affix the documentary stamp tax and imprint the BIR dry seal.	None	15 minutes	Releasing Officer, ARMD
2. Taxpayer claims the DVC from the Releasing Officer.	2. Release the DVC to the taxpayer-applicant or representative.	None	15 minutes	Releasing Officer, ARMD
BACKEND PROCESSING TIME:		**5 Hours, 15 minutes**		
TOTAL PROCESSING TIME:		**1 Day, 2 Hours, 56 minutes**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

79. Processing and Issuance of Tax Clearance Certificate for Government-Owned or Controlled Corporations

The Tax Clearance Certificate for Government-Owned or Controlled Corporations (TCC-GOCC) is issued to GOCCs as one of the requirement of the Governance Commission for GOCCs to those who are qualified for the granting of the Interim Performance-Based Bonus (PBB) pursuant to Executive Order No.80, s.2012.

Office or Division:	Accounts Receivable Monitoring Division (ARMD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	GOCCs who are qualified for the granting of the Interim PBB by the Governance Commission for GOCCs.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. One (1) duly accomplished and notarized Application Form for TCC-GOCC (Annex "E") with attached loose documentary stamp worth ₱ 30.00;	Accounts Receivable Monitoring Division (ARMD), BIR National Office
2. Secretary's Certificate of the minutes/contents of the Board Resolution authorizing the signatory in the Sworn Application Form;	
3. Proof of payment of certification fee worth ₱ 100.00 with payment confirmation;	
4. Proof of payment of documentary stamp worth ₱ 30.00 with payment confirmation;	
5. One (1) photocopy of two (2) valid Identification Cards (Company ID and any government issued ID) with three (3) specimen signatures of the Authorized Officer and the Corporate Secretary;	
6. Special Power of Attorney (SPA) or Authorization Letter signed by the Authorized Officer with one (1) photocopy of two (2) valid Identification Cards (Company ID and any government issued ID) with three (3) specimen signatures of the applicant and the authorized representative, **applicable only upon claiming of the issued TCC-GOCC or Letter of Denial through an authorized representative.**	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit scanned copies of the Application Form together with required documents in pdf format thru official email address: tcc_gocc@bir.gov.ph	1. Check the completeness of the information supplied in the duly notarized Sworn Application Form and the prescribed documentary requirements;	₱ 100.00 Certification Fee and Documentary Stamp worth ₱ 30.00	10 minutes	Authorized Revenue Officer with access to the official email address, tcc_gocc@bir.gov.ph
None	1.1. Accept and acknowledged the application with complete documentary requirements attached to the email request, otherwise inform the taxpayer-applicant of the lacking documents and resubmit the application once completed;	None	5 minutes	Authorized Revenue Officer with access to the official email address, tcc_gocc@bir.gov.ph
None	1.2. Prepare and send requests for Tax Clearance Verification Sheet (TCVS) using the official e-mail address to the following Offices:	None	8 Hours	Authorized Revenue Officer with access to the official email address, tcc_gocc@bir.gov.ph
None	1.2. Prepare and send requests for Tax Clearance Verification Sheet (TCVS) using the official e-mail address to the following Offices:	None	8 Hours	Authorized Revenue Officer with access to the official email address,

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	> Revenue District Office where the taxpayer-applicant is registered - **for non-large taxpayers** > Large Taxpayers Assistance Division (LTAD) and Large Taxpayers Documents Processing and Quality Assurance Division (LTDPQAD) - **for regular large taxpayers** > Excise Large Taxpayers Regulatory Division (ELTRD) and LTDPQAD - **for excise large taxpayers** > LT Divisions – Cebu and Davao - **for large taxpayers under their jurisdiction** (Note: with dependency on the receipt of reply from the concerned RDO for non-large taxpayers and LTAD, ELTRD, LTDPQAD for large taxpayers);			tcc_gocc@bir.gov.ph
None	1.3. Prepare and send requests for Certification on Outstanding Tax Liabilitiey/ies (COTL) using the official email address to the following Offices: > Concerned Regional Collection Division (RCD) to where the taxpayer –applicant is registered - **for the non-large taxpayers** > Large Taxpayers Collection Enforcement Division (LTCED) - **for large taxpayers** (Note: with dependency on the receipt of reply from the concerned RCD for non-large taxpayers and LTCED for large taxpayers);	None	8 Hours	Authorized Revenue Officer with access to the official email address, tcc_gocc@bir.gov.ph
None	1.4. Encode the details of the applicant (e.g., TIN, name, RDO No. and Purpose of the request) in the database of received applications for checking in the applicable BIR systems (Note: with dependency on the availability/accessibility of the system);	None	10 minutes	Authorized Revenue Officer with access to the official email address, tcc_gocc@bir.gov.ph
None	1.5. Print the scanned copies of application together with other documentary requirements and the requested TCVS and COTL from the concerned offices and forward to the Revenue Officer - Processor for evaluation and verification;	None	10 minutes	Authorized Revenue Officer with access to the official email address, tcc_gocc@bir.gov.ph

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.6. Check the compliance of the taxpayer-applicant of the mandatory criteria based on the TCVC and COTL received from the concerned offices;	None	30 minutes	Revenue Officer (RO) – Processor, ARMD
None	1.7. Validate if the applicant has any record of tax liability/ies in the Accounts Receivable Management System (ARMS), and manually-maintained inventories of Accounts Receivable/Delinquent Accounts. (Note: with dependency on the availability/accessibility of the system);	None	4 Hours	RO – Processor, ARMD
None	1.8. Prepare and print the TCC-GOCC for application that satisfied the criteria; otherwise, the Letter of Denial shall be prepared;	None	15 minutes	RO – Processor, ARMD
None	1.9. Forward the printed TCC-GOCC or Letter of Denial together with its supporting documents to the Assistant Division Chief for validation, review and initial;	None	5 minutes	RO – Processor, ARMD
None	1.10. Validate and review the TCC-GOCC or Letter of Denial based on the result of evaluation and verification of its attachments and affix initial;	None	20 minutes	Assistant Division Chief, ARMD
None	1.11. Forward the TCC-GOCC or Letter of Denial to the Division Chief for review and affixing of initial;	None	5 minutes	Assistant Division Chief, ARMD
None	1.12. Review the printed TCC-GOCC or Letter of Denial and affix initial;	None	20 minutes	Division Chief, ARMD
None	1.13. Forward the TCC-GOCC or Letter of Denial to the Head Revenue Executive Assistant (HREA), Collection Service for review and affixing of initial;	None	15 minutes	Division Chief, ARMD
None	1.14. Review and affix initial on the TCC-GOCC or Letter of Denial;	None	20 minutes	HREA, Collection Service
None	1.15. Forward the TCC-GOCC or Letter of Denial to the Assistant Commissioner, Collection Service for approval/signature;	None	5 minutes	HREA, Collection Service
None	1.16. Approve and sign the TCC-GOCC or Letter of Denial;	None	20 minutes	ACIR, Collection Service
None	1.17. Return to the ARMD the signed TCC-GOCC or Letter of Denial with all the supporting documents;	None	15 minutes	ACIR, Collection Service
None	1.18. Imprint dry seal upon receipt of the TCC-GOCC and affix documentary stamp, if with physical documentary stamp tax;	None	5 minutes	RO – Processor, ARMD
None	1.19. Forward the signed TCC-GOCC or Letter of Denial to the	None	5 minutes	RO – Processor, ARMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Revenue Officer with access to the official e-mail address.			
2. Acknowledge receipt of the scanned signed copy of the TCC-GOCC or Letter of Denial.	2. Scan the signed TCC-GOCC or Letter of Denial and send to email address of the taxpayer-applicant that was used in sending their application.	None	20 minutes	Authorized Revenue Officer with access to the official email address, tcc_gocc@bir.gov.ph
TOTAL PROCESSING TIME:		**2 Days, 7 Hours, 55 minutes**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

NOTES:

1. If the taxpayer-applicant fails to comply with the submission of all the prescribed documentary requirements for the issuance of a Tax Clearance Certificate for GOCCs, the application form with all the attached documents shall not be accepted and inform the taxpayer-applicant with the lacking documents that must be submitted.
2. The length of time to be spent on the verification of different criteria in the issuance of TCC-GOCC from pertinent modules in the Integrated Tax System (ITS), as well as, other stand-alone systems, may vary depending on the systems' availability/ accessibility.
3. The total processing time indicated is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. This processing time is exclusive of other processes/activities that are related to the issuance of Tax Clearance but are being undertaken after the Tax Clearance is released to the taxpayer-applicant (e.g., preparation of the List of Approved Tax Clearance, posting thereof to the BIR website, etc.). the processing time for each and every application may be extended, depending on the volume of the received applications for the day.
4. The processing time for each and every application may be extended, depending on the volume of the received applications.

80. Accreditation of Additional Bank Branches

The approval letter on the request for accreditation of the bank branch is issued to the Authorized Agent Bank (AAB) Head Office authorizing the bank branch to accept payment of internal revenue taxes. Indicated in the said approval letter is the accreditation date, assigned branch bank code and the Revenue District Office to be serviced by the accredited bank branch.

Office or Division:	Collection Programs Division (CPD), Collection Service (CS)
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	Branch of the Authorized Agent Bank not yet accredited.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter Request from AAB Head Office for accreditation of additional branch (1 Original copy);	Requesting Branch of AAB
2. Certificate of Registration (1 Photocopy);	
3. Sample Print of Machine Validation and Rubber Stamps (Received/Filed/Late/Received After Cut-Off Time/Increments not Paid/Out of Districts);	
4. Certification on the Training of branch personnel on the acceptance of tax payments (1 original copy).	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the letter request for accreditation to the Collection Service (CS), Room 507, 5th Floor, BIR National Office, Agham Road Diliman Q.C. Indicated in the letter are the bank branch complete address with zip code, contact number and person and Tax Identification Number (TIN).	1. Receive request;	None	1 minute	Administrative Assistant CS
None	1.1. Forward request to Collection Programs Division (CPD), Room 810, 8th Floor, BIR National Office, Agham Road Diliman Q.C.	None	5 minutes	Administrative Assistant CS
None	1.2. CPD receive, control to logbook and forward to the Revenue Officer (bank processor);	None	5 minutes	Administrative Assistant CS
None	1.3. The Bank Processor shall evaluate request and prepare letter reply to AAB if the required details are complete;	None	1 Hour	Revenue Officer CPD
None	1.4. Review of the letter;	None	5 minutes	Assistant Chief CPD
None	1.5. Review of the letter;	None	5 minutes	Administrative Assistant CS
None	1.6. Forward the prepared letter to Collection Service for signature of ACIR-CS;	None	5 minutes	Administrative Assistant CPD
None	1.7. CS receive the letter and forward to ACIR-CS for signature;	None	4 minutes	Administrative Assistant CS
None	1.8. Sign the approval letter relative to the accreditation of the AAB bank branch;	None	5 minutes	Assistant Commissioner CS
None	1.9. CS forward the signed letter to CPD for release to the concerned AAB;	None	5 minutes	Administrative Assistant CS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. Receive approval letter on the accreditation of the branch.	2. Release the signed letter to AAB Head Office thru electronic mail or thru postal mail.	None	10 minutes	Administrative Assistant CPD
TOTAL PROCESSING TIME:		**1 Hour, 50 minutes**		
TOTAL PROCESSING FEE:		**None**		

NOTE: *The processing of bank accreditation application starts upon receipt of request from collection Service. The request for accreditation received in the morning commences in the afternoon, while the processing of those received in the afternoon starts in the morning of the next working day.*

81. Processing of Request of the Bureau of the Treasury (BTr) for the Bureau of Internal Revenue's Validation on the Number of Successfully Uploaded Over-the-Counter (OTC) and Electronic Transactions Processes by the Authorized Agent Banks (AABs) as Basis in the Payment of Transaction Fees Under the Treasury Single Account Framework

Office or Division:	Collection Performance Monitoring Division (CPMD)
Classification:	Complex
Type of Transaction:	G2G - Government to Government
Who may avail:	Bureau of the Treasury

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request for Validation/endorsement letter on the Number of OTC and Electronic Transactions Processed by the AABs for each calendar month;	Bureau of the Treasury (BTr)
2. Duly Notarized Sworn Declaration on the number of electronic and OTC transactions processed by AABs for each calendar month with complete details and attachments required under Revenue Memorandum Order No. 25-2015 and Bank Bulletin No. 2018-26, certified by AABs and submitted to the BTr;	Concerned Authorized Agent Banks (AABs)
3. Monthly Summary Report on the Number of OTC and Electronic Transactions Successfully Uploaded to the Collections & Bank Reconciliation (CBR) System of BIR-Integrated Tax System (ITS).	BIR Data Warehousing and Systems Operations Division (DWSOD)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. BTr submits the Letter Request for Validation/ endorsement letter on the Number of OTC and Electronic Transactions Processed by AABs together with the following:	Receive the letter request from BTr and its attachments and endorse to the Section Chief, AABMAS/Data Analyst – Processor thru a Reference Slip duly signed by the Assistant Division Chief / Division Chief;	None	25 minutes	Administrative Officer, CPMD
1. Duly Notarized Sworn Declaration on the Number of OTC and Electronic Transactions Processed by AABs 2. Complete details of the claimed processed Number of OTC and Electronic Transactions by AABs	1. Receive the letter request and check the correctness and completeness of the documentary requirements. If incomplete documentary requirements and with discrepancies, inform the BTr thru phone call and/or email.	None	8 Hours	Data Analyst-Processor, AABs Monitoring and Analysis Section (AABMAS) of CPMD
	3. Validate the claimed processed number of OTC and electronic transactions by the AABs against the report on the number of successfully uploaded OTC and electronic transactions generated by the DWSOD.;	None	24 Hours	Data Analyst-Processor, AABMAS of CPMD
	4. Prepare the necessary working papers, schedule of validated transactions and the List of AABs Without Validated Monthly Report on OTC and Electronic Transactions Processed;	None	16 Hours	Data Analyst-Processor, AABMAS of CPMD
	5. Prepare the letter reply for the BTr and attach the necessary working papers, schedule of validated transactions as well as the list of AABs without validated monthly report on OTC and Electronic Transactions Processed;	None	1 Hour	Data Analyst-Processor, AABMAS of CPMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	6. Submit the letter reply for the BTr together with the necessary attachments for review and initial ---	None	1 minute	Data Analyst-Processor, AABMAS of CPMD
	to the Chief, AABMAS;	None	40 minutes	Chief AABMAS of CPMD
	7. Submit the letter reply for the BTr together with all the necessary attachments for review and initial ---	None	1 minute	Chief AABMAS of CPMD
	to the Assistant Division Chief;	None	40 minutes	Assistant Division Chief AABMAS of CPMD
	8. Submit the letter reply for the BTr together with all the necessary attachments for review and initial ---	None	1 minute	Assistant Division Chief AABMAS of CPMD
	to the Division Chief;	None	40 minutes	Division Chief AABMAS of CPMD
	9. Revise the letter reply for the BTr, if necessary. Otherwise, finalize and print the original copy of the letter reply for the BTr and attach it atop the duplicate copy of the letter and other pertinent documents;	None	30 minutes	Data Analyst-Processor, AABMAS of CPMD
	10. Forward the initialed letter reply for the BTr together with all the necessary attachments ---	None	22 minutes	Data Analyst-Processor, AABMAS of CPMD
	to the Administrative Officer for routing to top BIR officials, as follows: a. Assistant Commissioner, Collection Service b. Deputy Commissioner, Operations Group c. Commissioner of Internal Revenue	None		Administrative Officer, CPMD
	11. Review and approve the letter reply for the BTr together with all the pertinent attachments and affix initials/signature.	None	3 Hours	Head Revenue Executive Assistant, Collection Service Assistant Commissioner, Collection Service Chief of Staff, Office of the Deputy Commissioner, Operations Group Deputy Commissioner, Operations Group Commissioner of Internal Revenue
2. BTr to receive the letter reply on the result of the validation of OTC and electronic transactions processed by	12. Inform the contact person of BTr via phone call or email that the duly signed letter reply together with the	None	20 minutes	Data Analyst-Processor, AABMAS of CPMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
AABs duly signed by the Commissioner of Internal Revenue.	pertinent attachments are ready for pick-up;			
	13. Release the duly approved letter reply on Validated Successfully Uploaded OTC and Electronic Transactions Processed by AABs and its attachments to the BTr's authorized representative.	None	20 minutes	Data Analyst-Processor, AABMAS of CPMD
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**None**		

NOTES:
1. The validation of the details of OTC and electronic transactions processed by AABs can only be performed by the CPMD personnel upon the receipt of the endorsement letter from the BTr with complete and correct documentary requirements and the generated data by the DWSOD on the OTC and electronic transactions successfully uploaded to the ITS-CBR System.
2. Only AABs with submitted Sworn Declaration on the Number of OTC and Electronic Transactions Processed with complete and correct details shall be validated by the BIR against the generated data of DWSOD.
3. The total processing time indicated above does not include the actual time spent by top BIR Officials in reviewing and approving the letter reply for the BTr on the validated successfully uploaded OTC and electronic transactions and accompanying attachments.
4. The letter reply on the validated successfully uploaded OTC and electronic transactions can only be released to the BTr's authorized representative after it has been approved and signed by the Commissioner of Internal Revenue.
5. Assumption is that this is the only activity that will be processed by the division.

82. Processing of Non-Government Organizations (NGOs) Application for Certification as Philippine Council for NGO Certification (PCNC) – Accredited Donee Institution

Evaluation and review of NGOs Application for Certification as PCNC - Accredited Donee Institution.

Office or Division:	Legal and Legislative Division
Classification:	Highly Technical
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Any non-government organization (NGO) qualified under Section 34 (H) (2) (c) of the National Internal Revenue Code of 1997, as amended.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
- Philippine Council for NGO Certification (PCNC) Indorsement (1 original copy);	PCNC
- PCNC Corporate Secretary's Certificate (1 certified true copy);	PCNC
- Accreditation by the concerned Government Agency (1 certified true copy).	Government agency regulating the corporation, such as the Department of Social Welfare Department (DSWD) in case of social welfare corporations.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File the Indorsement together with the entire docket and the required documentary requirements obtained from PCNC at the Legal and Legislative Division, Bureau of Internal Revenue.	1. Receive the indorsement and the complete docket, check completeness of supporting documents and prepare the Certification;	None	7 Days	Legal and Legislative Division Assigned Action Officer
	1.1. Review and initial by the Division Chief;	None	3 Days	Legal and Legislative Division Chief
	1.2. Approval and signature by the Assistant Commissioner, Legal Service;	None	3 Days	Legal and Legislative Division Releasing Officer
2. Receive PCNC Certification as Donee Institution at the Legal and Legislative Division, Bureau of Internal Revenue.	2. Release the PCNC Certification as Donee Institution.	None	2 Days	Legal and Legislative Division Releasing Officer
TOTAL PROCESSING TIME:		**15 Days**		
TOTAL PROCESSING FEE:		**None**		

83. Processing of Requests for Ruling and Legal and Opinion

Evaluation and processing of requests for rulings, opinions and clarifications.

Office or Division:	Legal and Legislative Division
Classification:	Highly Technical
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Any taxpayer or duly authorized representative.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Letter Request for Ruling (1 original copy, sworn and under oath);	May include documents issued by other government agencies such as Securities and Exchange Commission (SEC), Department of Trade and Industry (DTI), Investment Promotion Agencies (IPAs), such as the Board of Investment (BOI) and Philippine Economic Zone Authority (PEZA).
Special Power of Attorney or authorization in case filed by a representative (1 original copy / 1 certified true copy);	
All documents material to the transaction (1 certified true copy each) *No specific list of documentary requirements as it is on a case to case basis and will depend on the allegations, representations and contentions that will require factual proof/substantiation from the applicant relative to its application for ruling, legal opinion or clarification in compliance with Revenue Memorandum Order No. 9-2014. The office, in rendering a legal opinion or ruling, is exercising its quasi-judicial function, and as such, it requires that every factual allegation in the application be proved with pertinent documents in support thereof.	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File the application together with the necessary documents in support thereof at the Legal and Legislative Division, Bureau of Internal Revenue.	1. Assign the application and the necessary supporting documents to an action officer;	None	1 Day	Legal and Legislative Division Division Chief
None	1.1. Evaluate the application, check the sufficiency of the documents submitted, and thereafter draft the ruling/legal opinion;	*May include documents issued by other government agencies and the cost or fee will depend on the fees charged by the said agency/ies	10 Days	Legal and Legislative Division Assigned Action Officer
None	1.2. Review and initial by the Chief and Asst. Division Chief;	None	7 Days	Legal and Legislative Division Assistant Chief and Chief
None	1.3. Review and initial by the Assistant Commissioner, Legal Service;	None	7 Days	Assistant Commissioner, Legal Service
None	1.4. Review and initial by Deputy Commissioner, Legal Group;	None	7 Days	Deputy Commissioner, Legal Group
None	1.5. Approval and signature by the Commissioner.	None	7 Days	Commissioner of Internal Revenue
2. Receive Ruling/Legal Opinion at the Legal and Legislative Division, Bureau of Internal Revenue or mailed to the client.	2. Release the Ruling/Legal Opinion to the applicant.	None	1 Day	Legal and Legislative Division Releasing Officer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
TOTAL PROCESSING TIME:		**40 Days (multi-stage system considering that the service is a highly technical transaction involving research)**		
TOTAL PROCESSING FEE:		**None**		

Note: *In case the application would entail the exercise of quasi-judicial function that would require thorough evaluation and examination of facts and documentary evidence presented in relation to applicable laws and issuances, the same may be resolved for a period of at least ninety (90) working days based on the existing process flow.*

84. Processing of VAT Refund Claim (RDO/LTS)

VAT Refund claim of direct/indirect exporters shall be filed within two (2) years from the close of the taxable quarter when the sales were made.

Office or Division:	RDO / LTS
Classification:	Highly Technical
Type of Transaction:	G2C - Government to Citizen
Who may avail:	1. VAT-registered whose sales are zero-rated or effectively zero-rated with excess input taxes (VCAD) 2. Large Taxpayers for claims by Zero Rated other than direct exporters (e.g. renewable energy developers pursuant to Section 108(B)(7) of tax code and those with indirect exports as effectively VAT zero-rated sales) pursuant to Section 112 (A) of the tax code (LTS) 3. For claims whose VAT registration has been cancelled pursuant to Section 112(B) of Tax Code. (LTS)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Checklist of Mandatory Requirements on Claims for VAT Refund as indicated in ANNEX A-1 of RMO 47-2020:	
Note: • All required schedules shall be in MS Excel format and in hard and soft copies (stored in flash drive/memory stick). • Certifications and affidavits from the claimant or its authorized representative shall be the original document. • Documents obtained from other sources (government agencies and corporations or individuals) shall be certified by the issuing agency or person. • All documents obtained abroad shall be consularized/apostille with English translation in case the document is written in foreign language other than English.	
For initial applicant:	
• SEC Registration - one (1) certified true copy; or Articles of Incorporation - one (1) certified true copy (for corporation / partnership);	Taxpayer/SEC/DTI RCO AAB
• DTI Registration - one (1) certified true copy (for single proprietor);	
General Requirements:	
• Annual registration fee for the period of claim - one (1) photocopy of payment;	Taxpayer/RDO
• Latest General Information Sheet duly received by SEC - one (1) certified true copy;	Taxpayer/SEC
• Application for Tax Credit/Refund (BIR Form 1914) with duly notarized affidavit as to the breakdown of claim between local purchases and importation, if applicable - three (3) original copies;	Taxpayer
• Quarterly VAT returns, duly certified by the BIR Office where the claimant is registered (except for returns filed through EFPS) - one (1) duly certified copy; a. Corresponding to the period of claim; b. Corresponding to the period showing the deduction of the TCC/Refund claim;	Taxpayer
• Annual Income Tax Return (AITR) / Quarterly ITR, whichever is applicable, duly certified by the BIR Office where the taxpayer claimant is registered (except for tax return filed through EFPS) - one (1) certified true copy;	Taxpayer/RDO
• Audited Financial Statements (AFS) with complete Notes to FS covering the year of claim, certified as “true copy” by the Accounting Manager, Finance Officer or any responsible officer of the taxpayer/claimant. For quarterly claims where an Annual AFS has not been issued, Interim FS covering the period covered by the claim duly signed by the company’s Finance Officer or Accounting Officer and/or with attestation from an external auditor - one (1) certified as “true copy” by the Accounting Manager;	Taxpayer
• Sworn statement by the claimant certifying the following: (1 original copy); a. Delinquency Verification Certificate (valid for six (6) months; original;	Taxpayer Taxpayer / RR(Collection Division) / LTCED /ARMD /LTDO

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
b. For claims with input VAT on Importation, certification from DOF-OSS Center that the claimant has not filed a similar claim(s) covering the same period (1 original copy);	Taxpayer / DOF-OSS
• For effectively zero-rated sales, one (1) copy of the approved application for zero-rating issued by the BIR, if applicable; (1 original copy);	Taxpayer/AITEID
• Notarized Secretary's certificate (for corporate claimant)/SPA (for individual claimant) stating the authorized representative to file, sign documents on behalf of the company and/or follow-up VAT refund claims together with at least one (1) valid government-issued ID;	Taxpayer
• Notarized sworn declaration of taxpayer's profile (1 original copy);	Taxpayer
• Notarized sworn declaration as to the completeness of the documents submitted (1 original copy);	Taxpayer
• Sworn statement stating the completeness and authenticity of the following: a. Sales Invoices and AWB/BL for sale of goods, or Official Receipts with Billing Statements/Statements of Accounts with Service Contracts/Job Order or any equivalent document to support the OR issued for sale of services; (1 original copy); b. Sales Invoices for purchase of goods or ORs with Statement of Accounts/Billing Statements with Service Contracts/Job Order or any equivalent document for purchase of services; and (1 original copy); c. If the claim includes input VAT on importation, Input Entry and Internal Revenue Declaration (IERD) and/or Single Administrative Document (SAD), Statement of Settlement of Duties and Taxes (SSDT) and Commercial Invoices. (1 original copy);	 Taxpayer Taxpayer Taxpayer
Other Applicable Documents for: As indicated in Annex A of RMO 47-2020 for claims filed on or after January 19, 2021; RMC 47-2019 for claims filed before January 19, 2021;	
Sale of Goods or Services	
• Schedule of Zero-rated, Exempt and Taxable Sales (1 printed copy);	Taxpayer
• Photocopies of Sales Invoices and Airway Bill/Bill of Lading for sale of goods, or Official Receipts with Billing statements/Statements of Accounts with Service Contracts/Job Order or any equivalent document to support the OR issued for sale of services. For sale of goods to special economic zones, copy of the corresponding delivery receipt is required. (1 photocopies);	Taxpayer
• For sale of services to non-resident foreign corporation (NRFC) covered under Sec. 108(B)(2), proofs that the NRFC-buyer of the services is not doing business in the Philippines particularly the certification from the SEC that the NRFC is not a registered corporation in the Philippines and certificate of foreign registration/corporation/association of the NRFC (1 original copy per buyer);	Taxpayer / SEC/ Foreign Consulate
• For sale of services to companies engaged in international shipping or air transport under Sec.108(B)(4), certification from the appropriate government agencies, copy of the certificate of foreign registration /incorporation/association of the NRFC, and service contracts or other acceptable documents to prove that the shipping agency/manning agency is dealing with foreign principals and clients that are engaged in international shipping or air transport. (1 original copy);	Taxpayer / SEC/ Foreign Consulate
• Copy of BIR Authority to Print/Permit to Use: (1 photocopy); - Loose-leaf sales invoices and other accountable forms - Printed and bound sales invoices, ORs and other accountable forms - Computerized accounting system, computerized books of accounts and components thereof with system-generated accountable forms.	Taxpayer
Local Purchases of Goods and Services	

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
• Schedule of Purchases (master Schedule with input tax for the period of claim with details following the prescribed format. (1 printed copy);	Taxpayer
• Photocopies of Sales Invoices for purchase of goods or ORs with Statements of Account/Billing Statements/equivalent documents for purchase of services (1 printed copy);	Taxpayer
• Schedule of Big Ticket purchases classified per supplier and in the prescribed format, together with the proof of payment for "big ticket" purchases, such as but not limited to cancelled paid checks/certified copy of bank statements or equivalent documents (1 printed copy);	Taxpayer
Foreign Currency Remittances	
• Reconciliation of Export Sales and Foreign Currency Remittance with documentary proofs of inward remittance of foreign currency from export sale of goods/services following the format prescribed (1 printed copy);	Taxpayer
• Schedule of off-setting of receivables and payables if company has off-setting agreement with foreign affiliate/companies, with supporting documents (1 printed copy);	Taxpayer/Affiliated companies
Importation of Goods	
• Schedule of Importation for the period of claim with details following the prescribed format (1 printed copy);	Taxpayer
• VAT payment Certification issued by the BOC Revenue Accounting Division for importation in the current year, including the amortized portion of the input VAT, if no previous certification was issued, on importation of capital goods exceeding P1M threshold (1 original);	Taxpayer/BOC
• Import Entry and Internal Revenue Declaration (IERD) and/or Single Administration Document (SAD), Statement of Settlement of Duties and Taxes (SSDT)and Commercial Invoices duly authenticated by the BOC (1 original/photocopy);	Taxpayer/BOC
Services rendered by non-residents	
• Schedule of income payments to non-residents as supported with BIR Form No. 1600 with proof of payment (1 printed copy);	Taxpayer
Others	
• Schedule of Other Income, if applicable (1 printed copy);	Taxpayer
• Schedule of Property, Plant and Equipment (PPE) additions per FS following the prescribed format (1 printed copy);	Taxpayer
• One (1) Copy of support for the Creditable VAT withheld, if applicable (1 original/photocopy);	Taxpayer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the aforementioned documents to VCAD/Regional Office/LTS.	1. Check completeness and authenticity of documents. If complete, receive the application;	None	From checklisting to final report Fifty–five (55) days for VCAD and Regional Office	Officer of the Day VCAD/Regional Office/LTS
None	1.1. Assign case to Revenue Officer through issuance of Tax Verification Notice (TVN);	None	From checklisting to final report Sixty-two (62) days for LTS	Division Chief/RDO VCAD/LTS/RO
None	1.2. Conduct audit and prepare audit report;	None		Revenue Officers Assigned VCAD/LTS/RDO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.3. Approve audit report and submit the same to TARD and Assessment Division for review of VCAD and RDO VAT Refund Claims;	None		Assistant Division Chief and Division Chief VCAD/LTS/RDO
None	1.4. Review the audit report, prepare the relevant correspondence such as the following: 1. Memorandum to the Assistant Commissioner, Assessment Service/DCIR, Operations Group/Commissioner of Internal Revenue, for their respective approval; 2. Letter for the taxpayer/claim-ant; 3. Disbursement Voucher (DV); 4. Budget Utilization Request and Status (BURS); 5. Letter for BOC, if applicable; 6. Memorandum for the BIR Office having jurisdiction over the taxpayer/claimant, if applicable (if there are observations that would require further verification/investigation).	None	Fifteen (15) days for VCAD and Regional Office	TARD personnel for VCAD Assessment Division for Regional Office HREA for LTS
None	1.5. Review and approve the recommended VAT Refund per memorandum report.	None	Five (5) Days for VCAD and Regional Office Five (5) days for LTS	Review – HREA, Assessment Service Approval –ACIR, Assessment Service or DCIR, Operations Group; or Commissioner, depending on the set threshold amount for VCAD Approval - Regional Director for Regional Office Approval - ACIR, LTS or CIR of BOC endorsement for LTS
None	1.6. Process the approved VAT refund amount.	None		Finance Service/ Accounting Division
None	1.7. Release the VAT Refund Check or Letter informing the taxpayer-claimant of the availability of the VAT refund claim.	None	15 Days	Administrative Service
TOTAL PROCESSING TIME:		**90 Days**		
TOTAL PROCESSING FEE:		**None**		

Note: *Service of Processing of VAT Refund Claim is covered under RA 10963.*

85. Processing of VAT Refund Claim (VCAD)

VAT Refund claim of direct/indirect exporters shall be filed within two (2) years from the close of the taxable quarter when the sales were made.

Office or Division:	VAT Credit Audit Division (VCAD), Assessment Service (AS)
Classification:	90-day Processing Time as prescribed under Republic Act (RA) No. 10963, otherwise known as the Tax Reform for Acceleration and Inclusion (TRAIN) Act and R.A. No. 11534 known as Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act and R.A. No. 11976 also known as the Ease of Paying Taxes (EOPT) Act.
Type of Transaction:	G2C - Government to Citizen
Who may avail:	VAT-registered Direct Exporters regardless of the percentage of export sales to total sales pursuant to Section 106(A)(2)(a)(1) and (6) for sale of goods and Section 108 (B) (2), (4) and (6) for sale of services and whose claims are anchored under Section 112 (A) of the Tax Code of 1997, as amended, with the exception of the claims with a mix of VAT zero-rated sales emanating from sales of power or fuel from renewable energy sources pursuant to Section 108(B)(7) of the Tax Code of 1997, as amended.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
As listed in the Checklist of Mandatory Requirements on Claims for VAT Refund as indicated in RMO 23 – 2023 and was clarified in RMC 71- 2023:	BIR Website
1. Annex "A.1" – Checklist of Mandatory Requirements on Claims for VAT Refund	Taxpayer/Claimant
2. Annex "A.1.1" – Taxpayer's Profile Attestation	Taxpayer/Claimant
3. Annex "B" Delinquency Verification Certificate (DVC) issued by Accounts Receivable Monitoring Division (ARMD)	BIR National Office - Accounts Receivables Monitoring Division (ARMD)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits the docu-ments as required in RMO 23 -2023 and RMC 71- 2023 to VCAD.	1. Checklisting A. Before officially receiving the application, the assigned RO shall:	None		
	1. Checks completeness and propriety in the accomplishment of the application form for VAT Refund (BIR Form No. 1914);		15 minutes	Officer of the Day (OD)/ assigned Revenue Officer (RO), VCAD
	2. Reviews the attached documents based on the applicable Checklist of Requirements to determine if they are complete with the required signatures and sworn statements;		4 hours	
	3. Ensures that the claim is being filed within the prescribed period. The time of filing the claim under Sec 112(A) of the Tax Code, as amended, within two (2) years after the close of the taxable quarter when the sales were made. In cases where the Vat Refund Claim was filed beyond the 2-year prescriptive period the claim shall still be accepted, however this shall be recommended outright denial of the claim.		30 minutes	
Submit Original Copy of Delinquency Verification Certificate (DVC) (Annex B) prescribed in RMO No. 64-2019	4. Verifies any outstanding tax liability from the submitted DVC; If the claimant has an outstanding liability (final and executory), the approved amount of VAT refund		15 minutes	OD or assigned RO, VCAD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	shall be used or garnished by the BIR to collect the outstanding delinquent tax liability. If the claimant has a tax delinquency but is pending request for abatement, compromise settlement or other legal remedies, the processing of the approved VAT refund may still continue.			
	5. Determines from the submitted "Taxpayer's Attestations" (Annex A.1.1) if there is an eLA issued to the taxpayer for the audit of VAT liability or all internal revenue tax liabilities covering the same taxable year/period of claim.		15 minutes	
	B. Ascertain that the name of the signatory appearing on the application form is that of the duly authorized person/representative on the Special Power of Attorney (SPA) or Secretary's Certificate as the case may be.		30 minutes	
	C. Prepares Approval Sheet;		30 minutes	
	D. Assign case to RO.			Division Chief (DC), VCAD
	1. Generates Tax Verification Notice (TVN).	None	30 minutes	
	2. Encodes to Internal Revenue Integrated System (IRIS).	None	10 minutes	
	3. Approves the TVN.	None	10 minutes	
None	2. Verification of Claims Filed Under Section 112(A) of the Tax Code, as amended per preliminary procedures under Annex "C.1 A. Assigned Revenue officer/s shall:		10 minutes	Assigned RO and Group Supervisor (GS), VCAD
	1. Receives the TVN.		10 minutes	
	2. Serves TVN and requires acknowledgement receipt on the duplicate copy from the responsible officer.	None	1 Day	
	3. Familiarizes with the business of the taxpayer and determines the economic activity in which he/it is engaged in	None	4 Hours	
	4. Establishes the existence and legitimacy of the business of the taxpayer/claimant.	None	2 Hours	
	5. Ascertains legal basis of the claim.	None	2 Hours	
	6. Verifies from the Bureau's information system or offices: • No. of branches • Tax type • Registered books of accounts • Issued ATP for accountable forms required for registration • Permit to use loose leaf	None	2 Days	VCAD assigned Revenue Officer/s and VCAD Group Supervisor

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	• Approved Computerized Accounting System (CAS) and computerized books of accounts • VAT Returns and Income Tax Returns data from BIR IntegratedTax System (ITS) / IRIS or Electronic Filing and Payment System (eEFPS) for eFPS filers. Secure a certification from Revenue District Office (RDO) or Large Taxpayer Assistance Division (LTAD) concerned as to the authenticity and accuracy of the data appearing in the copy/ies submitted by the taxpayer if not captured by IRIS • Verifies from Audit Information Tax Exemption and Incentive Division (AITEID) exemptions /incentives granted by the Bureau to Registered Business Enterprise (RBE) or if there is no record from the BIR, may verify from the Investment Promotion Agencies (IPA) whether such RBE is qualified for certain tax incentives particularly VAT zero-rating.			
	7. Studies the accounting methods and peculiarities in the industry group where the taxpayer belongs.	None	2 Days	Assigned RO and GS, VCAD
	8. Analyzes the financial statements and notes to financial statements relevant to input tax claim.	None	1 Day	Assigned RO and GS, VCAD
	9. Conducts interview where necessary to familiarize with the business operations.	None	1 Day	
	10. Requests for books of accounts and other relevant accounting records to determine the recording of claim.	None		
	11. Performs verification procedures for sales of goods in Annex "D.1"	None		
	12. Performs verification procedures for sales of services in Annex "E"	None		
	13. Performs verification procedures for purchases and input tax in annex "F".	None	15 Days	
	14. Verifies the big ticket suppliers.	None		
	15. Requests updated DVC from Accounts Receivable Monitoring Division if DVC is about to expire within the processing period.	None	1 Day	
	16. Analyze Schedules;	None	1 Day	
	17. Prepare working papers.	None	1 Day	
None	3. Prepares Verification Report			
	a. Computes the recommended VAT refund.	None	1 Day	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	b. Refers to RDO/LTAD having jurisdiction over the taxpayer/ claimant for appropriate action on any findings that may result in deficiency assessment of internal revenue taxes, if any.	None	2 Days	
	c. Ascertains that all input taxes claimed are within the period covered by the application for VAT refund and are attributable to the period covered by the claim as in the case of amortized input taxes.	None	(included in the 15 Days)	Assigned RO and GS, VCAD
	d. Validates the original copies presented by the claimant.	None	1 Day	
	e. Stamps "VAT Credit/Refund Processed" to original sales invoices/receipts for purchases for that have been denied in full.	None	2 Days	
	f. Verifies and ascertains that the amount of the claim applied for was shown as a deduction from the available input tax in the VAT return filed and submitted on or before the date of the application for VAT refund.	None	(included in the 15 Days)	Assigned RO and GS, VCAD
	g. Prepares a memorandum report recommending approval/ dis-approval of the claim for VAT refund.	None	3 Days	
	h. Encode to IRIS;	None	30 minutes	
None	4. Reviews docket report prepared/ sub-mitted by the RO. Then encode to IRIS.	None	1 Day	Assigned GS, VCAD
None	5. Reviews the verification report sub-mitted by RO/s and GS assigned. Then encode to IRIS	None	2 Days	Assistant Division Chief
None	6. Reviews docket report prepared/ submitted by the RO as reviewed by Assistant Chief. Then encode to IRIS	None	1 Day	Division Chief (DC) VCAD
None	7. Recommends approval or denial of the VAT Refund Claim and submits the same to the Tax Audit Review Division (TARD). Updates IRIS	None	1 Day	Division Chief (DC) VCAD
TOTAL PROCESSING TIME: **NOTE: RA 10963 Processing of a VAT refund claim is 90 days from date to acceptance by the Revenue Officer on the submission of the complete documents by the claimant up to payment of the approved refund.** **RMO 25-2019, as to time frame, VCAD has 53-55 calendar days to process depending of the threshold.**		**53 - 55 Days**		
TOTAL PROCESSING FEE:		**None**		

Notes:

1. For claims filed starting July 1, 2023, the entire docket of the claim shall be forwarded to the Commission on Audit (COA) including the original copies of Invoices/Receipts for sales and purchases if the claim is approved for refund. Should there be a need to obtain a copy of the same, the requesting party shall submit a written request for a certified copy with COA at no cost.
2. For claims that have been denied in full, the original copies of sales invoices or receipts for sales and purchases shall be returned to the taxpayer-claimants after stamping "VAT Credit/Refund Processed" to the supporting sale invoices or receipts for purchases.

3. For claim filed starting July 1, 2024 onwards, the Risk-based approach in the verification and processing of VAT refund claims will be use as introduced by RA 11976, otherwise known as the ''Ease of Paying Taxes Act (EOPT)" and implemented by Revenue Regulation No. 3-2024 and 5-2024. To wit:
   VAT refund clams filed pursuant to Section 112(A) of the Tax Code shall be classified into low, medium, and high-risk claims. Provided, that, medium and high-risk claims shall be subject to audit or other verification processes in accordance with BIR's national audit program for the relevant year or with the current policies and procedures applicable to the year of application of the VAT refund. (New Revenue Memorandum Order will soon be released)
4. The actual processing for each action taken cannot be quantified since companies are distinct from each other. There are companies that requires a lot of scrutiny on the documents presented to the ROs, others have simple documents that can be readily understood. In this case, RO in charge should be given discretionary authority as long as the case assigned is processed within the prescribed period.
5. The 90-day processing period includes the payment, hence it is divided among the processing office, approving office and the preparation of payment.

86. Processing of Request for Service Record (SR) for Resigned / Transferred / Retired / Deceased Employees

The Information and Records Section (IRS) of the Personnel Division (PD) process the request for SR of the separated (resigned/ transferred/retired/deceased) Bureau of Internal Revenue (BIR) employee for different purposes such as employment, clearance, retirement, and death claims.

Office or Division:	Personnel Division
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	- Separated BIR employees - Authorized representative/s of the BIR employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Completely filled-out request form (1 original)	Personnel Division
2. ID of the requesting separated BIR employee (1 photocopy)	Provided by the requesting separated BIR employee
3. Death Certificate (for death claims purposes) (1 photocopy)	Provided by the requesting heirs
4. 2 government issued IDs of the authorized representative/s (1 photocopy) Note: Authorization is included in the Request form.	Provided by the requesting separated BIR employee/representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the Personnel Division the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for SR in the database.	None	3 minutes	Receiving Officer, Personnel Division (PD)
	2. Evaluate and validate required information to process SR.	None	3 minutes	Personnel Officer, Compensation and Benefits Section (CBS)
	3. Encode and endorse the request to the Personnel Officer.	None	5 minutes	Section Chief, Information and Records Section (IRS)
	4. Locate for the 201 file, if: 4.1 still in the Records Room (PD) 4.2 records already in the Records Management Division	None None	15 minutes 1 hour	Personnel Officer, IRS Personnel Officer, IRS
	5. Encode, generate and affix initial on SR	None	30 minutes	Personnel Officer, IRS
	6. Review and affix initial	None	20 minutes	Section Chief, IRS
	7. Approve and sign SR	None	10 minutes	Division Chief/ Asst. Chief, PD
	8. Record and Scan Approved SR	None	10 minutes	Section Chief, IRS
	9. Release signed SR	None	2 minutes	Releasing Officer, CBS
2. Receive signed SR				
TOTAL PROCESSING TIME: Still in the Records Room of Personnel Division			**1 hour and 38 minutes**	
TOTAL PROCESSING FEE:			**None**	
TOTAL PROCESSING TIME: Records Already in the Records Management Division			**2 hours and 23 minutes**	
TOTAL PROCESSING FEE:			**None**	

Note: The total processing time may be extended depending on the availability of the signatories and action of the other offices.

87. Processing of Subpoenas/Memorandum/Request Letter from Other Government Agencies

The Information and Records Section (IRS) of the Personnel Division (PD) process the compliance on the issued subpoena / Memorandum/Request Letter from other Government Agencies, forwarded directly to the Division or coursed through the Office of the Commissioner, Office of the DCIR-Resource Management Group (RMG), the Human Resource Development Service (HRDS), or other offices.

Office or Division:	Personnel Division
Classification:	Complex
Type of Transaction:	G2G - Government to Government
Who may avail:	Other Government Agencies

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Subpoena, memorandum, request letter (1 original)	Requesting Agency (i.e. Ombudsman, DOF-RIPS, Civil Service Commission (CSC), Presidential Action Center (PAC), etc.)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the Personnel Division the copy of Subpoena, Memorandum, and/or Request Letter	1. Receive, validate and record subpoena, memorandum, and/ or request letter	None	3 minutes	Receiving Officer, Personnel Division (PD)
	2. Evaluate and validate required information to process subpoena, memorandum, and/or request letter	None	3 minutes	Personnel Officer, Information and Records Section (IRS)
	3. Retrieve the requested document/s if: 3.1. Employee records still in the Records Room (PD) 3.2. Records already in the Records Management Division	None None	5 minutes 1 hour	Personnel Officer, IRS Personnel Officer, IRS
	4. Photocopy, certify and affix initial on memo and requested documents	None	20 minutes	Personnel Officer, IRS
	5. Prepare Memo reply and attach certified document requested; affix initial	None	15 minutes	Personnel Officer, IRS
	6. Review the requested document/s and affix initial	None	15 minutes	Section Chief, IRS
	7. Certify the requested document/s; initial on the memo reply	None	10 minutes	Division Chief/ Asst. Chief, PD
	8. Route documents to the HRDS	None	3 minute	Personnel Officer, IRS
	9. Receive and record the signed transmittal in the database	None	3 minutes	Receiving Officer, PD
	10. Release signed transmittal letter together with the requested certified documents *personally delivered by PD liaison officer to requesting office/ agency	None	3 minutes	Receiving Officer, PD
TOTAL PROCESSING TIME: Employee records still in the Records Room of the Personnel Division		**1 hour and 45 minutes**		
TOTAL PROCESSING FEE:		**None**		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
TOTAL PROCESSING TIME: **Records Already in the Records Management Division**		**2 hours and 15 minutes**		
TOTAL PROCESSING FEE:		**None**		

Note: The total processing time may be extended depending on the availability of the signatories, travel time and action of the other offices.

88. Circulation (Lending/Retrieving) of Books/Issuances to Researchers (Who Are Not BIR Employees)

The BIR Library provides academic and legal resources for reference use. The library only provides books with subject about law, accounting, taxation, marketing, business administration, economics, and statistics. Other researchers, aside from the employees of the BIR National Office, are allowed to borrowed books or resources for room use only.

Office or Division:	Library Section, Training Delivery Division (TDD)
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business Entity G2G - Government to Government
Who may avail:	All

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Valid School (1 original) - for students, or Company ID with picture and signature (1 original) - for External researchers, or	School or Office or Organization Attended, SSS, PhilHealth, BIR, etc
2. Any government issued ID (i.e. UMID Card, SSS, GSIS, PhilHealth, Senior Citizen Card, PRC, Passport, etc.) (1 original) - for public	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in the BIR Library log book located at Room 705, Library, BIR National Office Building.	1. Require presentation of valid ID and check sign in in the BIR Library log book.	None	1 minute	Librarian, Library Section, Training Delivery Division
2. Inquire about the book/issuance needed.	2. Check the book/issuance in the record books, and its availability;	None	20 minutes	Librarian, Library Section, Training Delivery Division
None	2.1. Recommend other source if the book/issuance is not available.	None		
3. Submit valid ID and fill-up the book card indicating name, institution, and date borrowed.	3. Receive the duly filled up book card with the client's valid ID;	None	10 minutes	Librarian, Library Section, Training Delivery Division
None	3.1. Keep the book card together with the client's valid ID until the return of borrowed library materials.	None		
4. Receive the book/issuance as requested.	4. Give/release the book/issuance to the client;	None	3 minutes	Librarian, Library Section, Training Delivery Division
None	4.1. Record the transaction in the BIR Library's database.	None		
5. Return the book/issuance within the day.	5. Check the physical condition of library materials;	None	5 minutes	Librarian, Library Section, Training Delivery Division
None	5.1. Indicate the date returned in the book card;	None		
None	5.2. Return the client's valid or any government ID.	None		
6. Receive valid or government issued ID submitted from the librarian.	6. Return the book card in the book pocket of the book/issuance;	None		
None	6.1. Return the book/issuance in the shelf/filing cabinet.	None	5 minutes	Librarian, Library Section, Training Delivery Division
TOTAL PROCESSING TIME:		**44 minutes**		
TOTAL PROCESSING FEE:		**None**		

89. Request for Certifcation/ Certified Photocopy of Documents/ Revenue Issuances (Walk-Ins)

A **Request for Certification / Certified Photocopy of Documents / Revenue Issuances** refers to a formal application submitted by an individual, office, or agency seeking authenticated copies of official records or revenue issuances. These certified copies serve as legally recognized reproductions of original documents and are often required for administrative, legal, or regulatory purposes.

Office or Division:	Records Management Division (RMD), Administrative Service
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business Entity G2G - Government to Government
Who may avail:	All
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
PRINCIPAL	
1. Request letter for Certification/Certified True Copy of records on file. – one (1) original copy **Remarks:** Provide one (1) duplicate copy of request letter	Applicant / Client
2. Government Issued Identification Card; Issued by any government agencies: • SSS Unified Multi-Purpose ID (UMID • GSIS e-Card • Philippine Passport • Driver's License – Land Transportation Office (LTO) • Philippine Identification System (PhilID) • Professional Regulation Commission (PRC) ID • IBP ID – Integrated Bar of the Philippines • Voter's ID – Commission on Elections (COMELEC) • Person with Disability (PWD) ID • Senior Citizen ID • Postal ID – Philippine Postal Corporation • Pag-Ibig Loyalty Card – Home Development Mutual Fund • NBI Clearance – National Bureau of Investigation **Remarks:** Provide one (1) photocopy of Government issued ID to be attached to the request letter.	
If transacting through a REPRESENTATIVE	
1. Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction, if applicable (e.g., request for certification or CTC of Estate Tax case. – one (1) Original Copy	Applicant / Client
2. Authorization Letter – one (1) original copy	Applicant / Client Remarks: Authorized requestor and representative shall provide one (1) photocopy of any government issued ID, both with one (1) specimen signature.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit a written request for certification/ certified true copies of records on file along with the required supporting documents (as applicable) **Location:** RMD	1. Check and received the accuracy and completeness of written request and other supporting documents submitted by the taxpayer / requestor, (a) if complete, stamp date and time of receipt and provide Freedom of Information (FOI) Form to taxpayer / requestor; (b) If incomplete, return the submitted written request and duly inform the applicant of the lacking supporting documents.	None	3 minutes	Administrative Officer (ADOF)/Administrative Assistant (ADAS) (Receiving Officer/Clerk), RMD
2. Complete the Freedom of Information (FOI) Form for Confidential Information (CI), tax case document and/or RTAO/RSO.	2.1. Receive and log the accomplished FOI Form and release to concerned document processor.	None	5 minutes	ADOF/ADAS (Receiving Officer/Clerk, RMD
None	2.2. Verify and validate the records on file.	None	15 minutes	ADOF (Document Processor), RMD
None	2.3. Forward the written request together with the records on file for approval of Assistant Division Chief (ADC) and Division Chief (DC).	None	15 minutes	ADOF (Document Processor), RMD
None	2.4. Approve the written request to reproduce the document for certification / Certified True Copy (CTC).	None	15 minutes	ADC and DC, RMD
3. Receive the Payment Order from RMD and pay the corresponding fees to the Cashier of the General Services Division (GSD). **Location:** 1. Payment Order – RMD 2. Payment – Cashier-GSD	3. Issue Payment Order and advice the taxpayer / requestor to pay the required certification fees and loose documentary stamp.	Standard Fees: Breakdown: *Certification Fee*: ₱100.00 *Loose Documentary Stamp:* ₱30.00	50 minutes	ADOF (Document Processor), RMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
4. Present the Official Receipt (OR) and the purchased Loose Documentary Stamp. **Location:** RMD	4.1. Check the OR and receive the purchased Loose Documentary Stamp.	None	10 minutes	ADOF (Document Processor), RMD
None	4.2. Process the request and prepare the document for certification / CTC.	None	35 minutes	ADOF (Document Processor), RMD
None	4.3. Review and approve the certification / CTC of the requested document.	None	10 minutes	ADC and DC, RMD
None	4.4. Affix and cancel (slash) the Documentary Stamp on the approved certification / CTC of the requested document.	None	10 minutes	ADOF (Document Processor), RMD
5. Receive the requested certification/ certified true copy of the document. **Location:** RMD	5. Record and release the requested certification/ CTC of the document to the taxpayer/requestor.	None	2 minutes	ADOF (Document Processor), RMD
TOTAL PROCESSING TIME:		**2 hours, 50 minutes**		
TOTAL PROCESSING FEE:		**PHP 130.00**		

NOTE:

1. Processing of request shall be based on the completeness of document submitted.
2. The total processing time indicated above is computed on a per request basis and in assumption that one (1) or two (2) Authorized Requisitioners are being served at any given time. The same may be extended depending on the volume of the received Request for the day.

90. Request for a Copy of Revenue Issuances (Online)

An electronic or scanned copy from the original physical copy of revenue issuances on file issued to individuals through electronic mail (e-Mail).

Office or Division:	Records Management Division (RMD), Administrative Service
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business Entity G2G - Government to Government
Who may avail:	All
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Electronic Mail (e-Mail) request – one (1) copy	Applicant / Client

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit an e-mail request or inquiry to records@bir.gov.ph for a copy of revenue issuances. **Location:** RMD	1.1. Acknowledge the receipt of e-mail request or inquiry of the taxpayer or client;	None	20 minutes	ADOF (FOI Receiving Officer), RMD
None	1.2. Scan requested revenue issuances.	None	15 minutes	ADAS (Document Scanner Operator), RMD
2. Receive or acknowledge the agency's email reply containing the requested documents. **Location:** RMD	2. Send e-mail reply together with electronic copy of requested revenue issuances.	None	20 minutes	ADOF (FOI Receiving Officer), RMD
TOTAL PROCESSING TIME:		**55 minutes**		
TOTAL PROCESSING FEE:		**None**		

NOTE:

1. The total processing time indicated above is computed on a per request basis and in assumption that one (1) or two (2) online transactions are being served at any given time. The same may be extended depending on the volume of the received Request for the day.

91. Processing and Issuance of Tax Clearance Certificate for Bidding Purposes

The Tax Clearance Certificate for Bidding Purposes (TCBP) is issued to individual/non-individual taxpayers who intends to enter into or participate in contract with the government in procurement of goods and services pursuant to Executive Order No. 398.

Office or Division:	LT Division–Cebu and LT Division–Davao
Classification:	Simple
Type of Transaction:	G2B - Government to Business
Who may avail:	All Large Taxpayers (under RDOs 123 and 127) intending to join public bidding in procurement of goods and services by government agencies

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Original duly notarized Sworn Application Form accomplished by the company's responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate.	Taxpayer-Applicant
2. Original or certified true copy of the original Board Resolution or Secretary's Certificate.	Taxpayer-Applicant
3. Photocopy of any government-issued Identification Card with three (3) original specimen signatures of the applicant.	Taxpayer-Applicant
4. Two (2) pieces of loose documentary stamp tax (DST) or proof of payment of DST worth P60.00.	Taxpayer-Applicant
5. Proof of payment of certification fee worth Pl00.00 with payment confirmation.	Taxpayer-Applicant
6. Copy of original unexpired Tax Clearance for Bidding Purposes – in case of renewal application.	Taxpayer-Applicant
7. Valid authorization letter for the claimant duly signed by the authorized representative mentioned in the Secretary's Certificate (if the latter is not the claimant).	Taxpayer-Applicant
8. Photocopy of any government-issued Identification Card with three (3) original specimen signatures of the authorized claimant.	Taxpayer-Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the application form together with the required documents to the receiving officer of LT Division-Cebu/ LT Division-Davao.	1. Check the veracity and completeness of the information supplied in the duly notarized Application Form and the completeness of the required documentary requirements: a. One (1) original duly accomplished and notarized Sworn Application Form signed by the company's responsible and ranking officer of the entity; b. One (1) Original or certified true copy of the original Board Resolution or Secretary's Certificate; c. One (1) photocopy of any government issued ID of the company's authorized signatory with three (3) original specimen signatures; d. Two (2) pieces loose documentary stamps worth ₱ 30.00 each;	₱100.00 certification fee and loose documentary stamp worth ₱30.00 to be attached to the Sworn Application form and another ₱30.00 to be attached to the Tax Clearance Certificate.	1 Hour	Collection Enforcement Section Officer of the Day

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
	e. Proof of payment of certification fee worth Pl00.00 with payment confirmation; f. Copy of original unexpired Tax Clearance for Bidding Purposes – in case of renewal application (if applicable); g. Valid authorization letter for the claimant duly signed by the authorized representative mentioned in the Secretary's Certificate (if the latter is not the claimant); and h. One (1) photocopy of any government issued ID of the authorized claimant with three (3) original specimen signatures.			
None	2. Stamp "Received" the notarized Sworn Application Form;	None	5 minutes	Collection Enforcement Section Officer-in-charge
None	3. Fill-up the TCBP Log Sheet;	None	10 minutes	Collection Enforcement Section Officer-in-charge
None	4. Prepare a TCBP Routing Slip to be attached to the application;	None	10 minutes	Collection Enforcement Section Officer-in-charge
None	5. Verify if the taxpayer-applicant is compliant with the following prescribed criteria: a. No unpaid annual registration fee (ARF); b. No open valid "stop-filer" cases; c. No accounts receivable/ delinquent account cases; and d. No pending criminal information filed in any court of competent jurisdiction arising from any tax or tax-related case.	None	1 day	Collection Enforcement Section Officer-in-charge
None	6. Prepare and issue a claim stub to the taxpayer-applicant if it has satisfied the aforesaid criteria, otherwise, deny the application, and issue a return slip indicating the reason/s for denial; (If the application was denied, submission of lacking requirements should be made within thirty (30) days from notification).	None	5 minutes	Collection Enforcement Section Officer-in-charge
None	7. Encode and print the Tax Clearance Certificate for Bidding Purposes, and forward to CES Chief for review and initial;	None	20 minutes	Collection Enforcement Section Officer-in-charge

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	8. Review the printed Tax Clearance Certificate, affix initials then forward to the Assistant Division Chief;	None	15 minutes	Collection Enforcement Section Chief
None	9. Review the printed Tax Clearance Certificate, affix initials then forward to the Division Chief for approval and signature;	None	15 minutes	Assistant Division Chief
None	10. Approve and affix signature then return to the Officer-in-charge the signed Tax Clearance Certificate;	None	20 minutes	Division Chief
None	11. Affix documentary stamp tax, cancel the same, and imprint dry seal;	None	10 minutes	Collection Enforcement Section Officer-in-charge
2. Present the Claim Stub and receive Tax Clearance Certificate.	12. Release the Tax Clearance Certificate to the authorized claimant.	None	10 minutes	Collection Enforcement Section Officer of the Day
1. If the taxpayer-applicant fails to comply with the submission of all the prescribed documentary requirements and/or did not satisfy any of the criteria to be eligible for the issuance of a Tax Clearance Certificate for Bidding Purposes, the application form with all the attached documents shall be immediately returned to the taxpayer-applicant, with a checklist of the documents/criteria that it/he/she must submit/satisfy. 2. The length of time to be spent on the verification of different criteria in the issuance of TCC from pertinent modules in the Integrated Tax System (ITS), as well as, other stand-alone systems, may vary depending on the systems' availability /accessibility. 3. The total processing time indicated is computed on a per application basis and in the assumption that one or two taxpayers are being served at any given time. This processing time is exclusive of other processes/activities that are related to the issuance of Tax Clearance but are being undertaken after the Tax Clearance is released to the taxpayer-applicant (e.g., preparation of the List of Approved Tax Clearance, posting thereof to the BIR website, etc.). the processing time for each and every application may be extended, depending on the volume of the received applications for the day. 3. The processing time for each and every application may be extended, depending on the volume of the received applications.				
TOTAL PROCESSING TIME:		**1 Day, 3 Hours**		
TOTAL PROCESSING FEE:		**None**		

92. Processing of Requests for Withdrawal/ Discontinuance/Transfer of Applications

A request for withdrawal/discontinuance/transfer is requested by taxpayers in relation to their Tax Treaty Relief Applications/ Requests for Confirmation due to various reasons such as discontinuance of transactions, inability to comply with the documentary requirements, transfer to another jurisdiction, etc.

Office or Division:	International Tax Affairs Division, Legal Service, NOB
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen
Who may avail:	- Nonresident income recipient - Withholding agents - Authorized representatives

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter-request	Nonresident income recipient (for TTRA) or withholding agent (for RFC), or authorized representative
2. Certified true copy of Notarized Special Power of Attorney (SPA) expressly stating the authority to file the TTRA/RFC and perform other acts in relation thereto	Nonresident income recipient/withholding agent

PROCESSING OF REQUESTS FOR WITHDRAWAL, DISCONTINUANCE OR TRANSFER

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits to BIR the request for withdrawal/discontinuance/transfer	1. Receives the request for withdrawal/discontinuance/transfer and forwards it to the Receiving and Releasing Officer (RRO)	None	15 minutes	Officer of the Day (OD), ITAD
	2. Records or logs the request, prepares the Reference Slip (RS), and forwards it to the assigned Case Officer (CO)		15 minutes	RRO-ITAD
	3. Evaluates the validity of the request and the completeness of the documents submitted, drafts the letter approving or denying the withdrawal/ discontinuance/ or letter indorsing the docket to the concerned Office, in case of request for transfer, then forwards the case docket to the RRO-ITAD		1 day, 4 hours and 45 minutes	CO-ITAD
	4. Updates the TTRA database, then forwards the case docket to the Division Chief (DC)/Assistant Division Chief (ADC)		15 minutes	RRO-ITAD
	5. Reviews the recommendation of the CO, and returns the docket for revision (if necessary) or for final printing		1 day, 1 hour	DC/ADC-ITAD
	6. Effects the suggested inputs of the ADC/DC, and/or prints the final copy of the letter then forwards the case docket to the RRO-ITAD		20 minutes	CO-ITAD
	7. Updates the TTRA database, then forwards the case docket to the DC/ADC		10 minutes	RRO-ITAD
	8. Signs the letter and forwards the case docket to the RRO/CO		30 minutes	DC/ADC-ITAD

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
	9. Updates the TTRA database and either:		30 minutes	RRO/CO-ITAD
	a. sends the letter approving or denying the withdrawal or discontinuance via registered mail or scans the letter and sends the same via e-mail, whichever is more practicable; or			
	b. sends the indorsement letter, together with the docket to the concerned Office, in case of request for transfer.			
TOTAL PROCESSING TIME:		**24 hours/3 days**		
TOTAL PROCESSING FEE:		**None**		

93. Processing of Queries/Issues Raised thru Phone by Clients/Taxpayers at the BIR Customer Assistance Division

All questions/queries raised at the BIR Customer Assistance Division (CAD) through telephone by internal and external stakeholders are being responded to by the CAD Agents. However, highly technical queries/concerns (i.e. those that require legal interpretations, opinions and advice and/or those that require the expertise of other BIR offices) are escalated to concerned BIR offices, for resolution.

Office or Division:	Customer Assistance Division (CAD)
Classification:	Simple/Complex/Highly Technical
Type of Transaction:	G2C - Government to Citizen
Who may avail:	All Clients/Taxpayers

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
None	None

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Raises query/issue thru phone	1. Receives queries/issues thru phone	None	1 minute	Agent, Customer Assistance Section (CAS) I, II, III, CAD
None	2. Logs particulars about client/taxpayer and query/ies	None	3 minutes	Agent, CAS I, II, III, CAD
None	3. Provides answer to query/ies based on the knowledge base/other sources (i.e. web), in consideration of the following categories:	None		
	A. Simple-e.g., TIN query, RDO code, zonal value, BIR directory		7 minutes	
	B. Complex-e.g., eReg putty, eFPS putty, eFPS intranet, eServices account verification, legal basis, system-related advisory			
	3.B.1. If the client/taxpayer is satisfied with the answer provided, the process ends		15 minutes	
	3.B.2. If the client/taxpayer is not satisfied with the answer provided, escalate query/issue to Quality Agent (QA)/ Supervisor [Section Chief (SC)]		5 minutes	
	3.B.3. QA/Supervisor (SC) researches on the answer to query/issue of the client/taxpayer		20 minutes	QA/Supervisor (SC), CAS I, II, III, CAD
	3.B.4. QA/Supervisor (SC) relays to Agent the researched answer to query/issue of the client/taxpayer		2 minutes	
	3.B.5. Agent calls back and provides answer to query/issue of the client/taxpayer		10 minutes (Note: This will be done by Agent within 4 hours, after call time schedule)	Agent, CAS I, II, III, CAD
	C. Highly Technical-e.g., issuances for interpretation, queries that need legal assistance/resolution, queries			Agent, CAS I, II, III, CAD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	that require coordination/clarification with other BIR offices			
	3.C.1. If the client/taxpayer is satisfied with the answer provided, the process ends		30 minutes	
	3.C.2. If the client/taxpayer is not satisfied with the answer provided, escalate query/issue to Quality Agent (QA)/Supervisor [Section Chief (SC)]		5 minutes	
	3.C.3. QA/Supervisor (SC) escalates query/issue to the concerned Office/Division for appropriate reply/resolution		20 minutes	QA/Supervisor (SC), CAS I, II, III, CAD
	3.C.4. QA/Supervisor (SC) relays to Agent the provided reply/resolution to query/issue by the concerned Office/Division		2 minutes	
	3.C.5. Agent calls back and provides answer to query/issue of the client/taxpayer		10 minutes (Note: This will be done by Agent within 4 hours, after call time schedule)	Agent, CAS I, II, III, CAD
Note:				
1.Applies only to non-people issues which refers to taxation related inquiries, concerns and clarifications. However, subsequent or succeeding action and time will depend upon the resolution that will be taken by the Process Owner-Problem Resolution Group (PRG) on the issue/concern endorsed by CAD.				
2. Resolution of people issues will be communicated directly to client/taxpayer by concerned BIR Office.				
TOTAL PROCESSING TIME: **Simple Queries:** **Complex Queries:** **Highly Technical Quesries:**		**11 minutes** **56 minutes** **1 Hour, 11 minutes**		
TOTAL PROCESSING FEE:		**None**		

Note:

- Simple Queries pertain to queries whose responses can be answered right away based on information available in various sources like the BIR website and the Registration system such as TIN query, RDO code, zonal value, and BIR directory.
- Complex Queries pertain to queries that can be responded to by navigating into different systems of the BIR which require access such as eReg putty, eFPS putty, eFPS intranet, eServices account verification, as well as queries that need legal basis, and system-related advisory during encountered downtimes on the system.
- Highly Technical Queries pertain to queries that require legal interpretations, opinions and advice and/or those that require the expertise of other BIR offices through escalation of queries, for proper resolution.

94. Processing of Queries/Issues Raised thru Chat by Clients/Taxpayers at the BIR Customer Assistance Division

All questions/queries raised at the BIR Customer Assistance Division (CAD) through chat by internal and external stakeholders are being responded to by the CAD Agents. However, highly technical queries/concerns (i.e. those that require legal interpretations, opinions and advice and/or those that require the expertise of other BIR offices) are escalated to concerned BIR offices, for resolution.

Office or Division:	Customer Assistance Division (CAD)
Classification:	Simple/Complex/Highly Technical
Type of Transaction:	G2C - Government to Citizen
Who may avail:	All Clients/Taxpayers

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
None	None

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Raises query/issue thru chat	1. Receives queries/issues thru chat	None	2 minute	Agent, Customer Assistance Section (CAS) I, II, III, CAD
None	2. Completes particulars about client/taxpayer and issue/query	None	3 minutes	Agent, CAS I, II, III, CAD
None	3. Provides answer to query/ies based on the knowledge base/other sources (i.e. web), in consideration of the following categories:	None		Agent, CAS I, II, III, CAD
	A. Simple-e.g., TIN query, RDO code, zonal value, BIR directory			
	B. Complex-e.g., eReg putty, eFPS putty, eFPS intranet, eServices account verification, legal basis, system-related advisory			
	3.B.1. If the client/taxpayer is satisfied with the answer provided, the process ends			
	3.B.2. If the client/taxpayer is not satisfied with the answer provided, escalate query/issue to Quality Agent (QA)/ Supervisor [Section Chief (SC)]			
	3.B.3. QA/Supervisor (SC) researches on the answer to query/issue of the client/taxpayer			
	3.B.4. QA/Supervisor (SC) relays to Agent the researched answer to query/issue of the client/taxpayer			
	3.B.5. Agent provides answer to query/issue of the client/taxpayer			
	C. Highly Technical-e.g., issuances for interpretation, queries that need legal assistance/resolution, queries that require coordination/clarification with other BIR offices			
	3.C.1. If the client/taxpayer is satisfied with the answer provided, the process ends			

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	3.C.2. If the client/taxpayer is not satisfied with the answer provided, escalate query/issue to Quality Agent (QA)/Supervisor [Section Chief (SC)]			
	3.C.3. QA/Supervisor (SC) escalates query/issue to the concerned Office/Division for appropriate reply/resolution			
Note:				
1. Applies only to non-people issues which refers to taxation related inquiries, concerns and clarifications. However, subsequent or succeeding action and time will depend upon the resolution that will be taken by the Process Owner-Problem Resolution Group (PRG) on the issue/concern endorsed by CAD.				
2. Resolution of people issues will be communicated directly to client/taxpayer by concerned BIR Office.				
TOTAL PROCESSING TIME: **Simple Queries:** **Complex Queries:** **Highly Technical Queries:**		 **14 minutes** **1 Hour, 17 minutes** **1 Hour, 25 minutes**		
TOTAL PROCESSING FEE:		**None**		

Note:

- Simple Queries pertain to queries whose responses can be answered right away based on information available in various sources like the BIR website and the Registration system such as TIN query, RDO code, zonal value, and BIR directory.
- Complex Queries pertain to queries that can be responded to by navigating into different systems of the BIR which require access such as eReg putty, eFPS putty, eFPS intranet, eServices account verification, as well as queries that need legal basis, and system-related advisory during encountered downtimes on the system.
- Highly Technical Queries pertain to queries that require legal interpretations, opinions and advice and/or those that require the expertise of other BIR offices through escalation of queries, for proper resolution.

95. Processing of Queries/Issues Raised thru eMail by Clients/Taxpayers at the BIR Customer Assistance Division

All questions/queries raised at the BIR Customer Assistance Division (CAD) through email by internal and external stakeholders are being responded to by the CAD Agents. However, highly technical queries/concerns (i.e. those that require legal interpretations, opinions and advice and/or those that require the expertise of other BIR offices) are escalated to concerned BIR offices, for resolution.

Office or Division:	Customer Assistance Division (CAD)
Classification:	Simple/Complex/Highly Technical
Type of Transaction:	G2C - Government to Citizen
Who may avail:	All Clients/Taxpayers

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
None	None

PROCESSING OF REQUESTS FOR WITHDRAWAL, DISCONTINUANCE OR TRANSFER

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Raises query/issue thru email	1. Receives queries/issues thru email	None	5 minutes	Agent, Customer Assistance Section (CAS) I, II, III, CAD
None	3. Provides answer to query/ies based on the knowledge base/other sources (i.e. web), in consideration of the following categories:	None		
	A. Simple – refers to inquiries that require only standard ministerial action or general information response (e.g., TIN query, RDO code, zonal value, BIR directory)		23 Hours, 55 minutes	Agent, CAS I, II, III, CAD
	B. Complex-e.g., eReg putty, eFPS putty, eFPS intranet, eServices account verification, legal basis, system-related advisory		15 minutes	
	2.B.1. Agent researches on reply to query of client/taxpayer		55 hours, 15 minutes	
	2.B.2. Agent composes reply based on the result of research/verification		15 minutes	
	2.B.3. Agent consults with QA/SC for the accuracy of reply		23 minutes	
	2.B.4. Agent sends reply to client/taxpayer upon approval of QA/SC		2 minutes	
	C. Highly Technical – refers to inquiries that require highly technical or specialized knowledge such as, but not limited to issuances for interpretation, queries that need legal assistance/resolution, queries that require coordination/clarification with other BIR offices			Agent, CAS I, II, III, CAD
	2.C.1. Agent escalates query/issue to concerned BIR Office using Query Endorsement Sheet (QES) or gives details of the issue/concern to QA/SC for logging to Service Desk		30 minutes	Agent, CAS I, II, III, CAD

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
	2.C.1.a. Agent prepares the QES and routes for review and initials/ signature		8 Hours, 15 minutes	
	2.C.1.b. Administrative Officer (AO) transmits the signed QES to concerned BIR Office		4 Hours	AO, CAD
	2.C.1.c. Simultaneous with the transmittal of the QES, Agent informs client/taxpayer that query/issue/concern is already forwarded to the concerned office for information and appropriate action		5 minutes	Agent, CAS I, II, III, CAD
	2.C.2. QA/SC logs details of the issue/concern of client/taxpayer in the BIR Service Desk		25 minutes	QA/Supervisor (SC), CAS I, II, III, CAD
	2.C.3. Concerned Office provides written answer/resolution and submits to CAD		147 Hours, 10 minutes	QA/Supervisor (SC), CAS I, II, III, CAD
Note:				
1. Applies only to non-people issues which refers to taxation related inquiries, concerns and clarifications. However, subsequent or succeeding action and time will depend upon the resolution that will be taken by the Process Owner-Problem Resolution Group (PRG) on the issue/concern endorsed by CAD.				
2. Resolution of people issues will be communicated directly to client/taxpayer by concerned BIR Office.				
TOTAL PROCESSING TIME: **Simple Queries:** **Complex Queries:** **Highly Technical Queries:**		**24 Hours (8 hours times 3 days)** **56 Hours (8 hours times 7 days)** **160 Hours (8 hours times 20 days)**		
TOTAL PROCESSING FEE:		**None**		

Note:

- Simple Queries pertain to queries whose responses can be answered right away based on information available in various sources like the BIR website and the Registration system such as TIN query, RDO code, zonal value, and BIR directory.
- Complex Queries pertain to queries that can be responded to by navigating into different systems of the BIR which require access such as eReg putty, eFPS putty, eFPS intranet, eServices account verification, as well as queries that need legal basis, and system-related advisory during encountered downtimes on the system.
- Highly Technical Queries pertain to queries that require legal interpretations, opinions and advice and/or those that require the expertise of other BIR offices through escalation of queries, for proper resolution.

96. Processing of Purchase Order (PO) for the Issuance of Community Tax Certificate (CTC) to Local Government Units (LGUs')

The BIR shall cause the printing of CTC's and distribute the same to the provinces, cities and municipalities through the provincial, city and municipal treasurers in accordance with the prescribed regulations under Section 164, Article 249 of the Implementing Rules and Regulations of the Local Government Code of 1991 (RA 7160).

Office or Division:	Accountable Forms Division (AFD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	Provincial Treasurer/City Treasurer/Municipal Treasurer

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Purchase Order with signature of the Treasurer (1 original, 3 duplicate copies);	Provincial Treasurer/City Treasurer/Municipal Treasurer
2. Letter from the Bureau of Local Government Finance (BLGF) as to the authenticity of the signature of the Provincial Treasurer/City Treasurer/Municipal Treasurer (1 original, 1 duplicate);	Bureau of Local Government Finance (BLGF)
3. Authorization Letter (for representative in behalf of the Provincial Treasurer/City Treasurer/Municipal Treasurer - 1 original);	Provincial Treasurer/City Treasurer/Municipal Treasurer
4. Identification Card of the Provincial Treasurer/City Treasurer/Municipal Treasurer (1 photocopy);	Provincial Treasurer/City Treasurer/Municipal Treasurer
5. Identification Card of the Authorized Representative (1 photocopy).	Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Prepare Purchase Order (PO) and submit to BLGF for verification as to the authenticity of the signature of the Treasurer and submit the approved PO and other documents to the AFD.	1. Receive documents and forward to the Chief, AFD for approval of quantity to be issued;	None	5 minutes	Document Processor, Miscellaneous Accountable Forms Section (MAFS)-AFD
	1.1 Approve quantity being requisitioned;	None	5 minutes	Division Chief, AFD
	1.2 Record PO and compute the requested quantity and serial numbers, and prepare Billing Statement for payment of the requisitioned CTC;	None	15 minutes	Document Processor, MAFS-AFD
	1.3 Verify requested quantity and serial numbers and initial Billing Statement;	None	10 minutes	Chief, MAFS-AFD
	1.4 Review requested quantity and serial numbers and initial Billing Statement;	None	10 minutes	Assistant Division Chief, AFD
	1.5 Check requested quantity and serial numbers and sign Billing Statement.	None	10 minutes	Division Chief, AFD
2. Present Billing Statement and secure Order of Payment from Accounting Division, present the same to Cashier, GSD for payment, and present Official Receipt to AFD.	2. Release signed Billing Statement to the Authorized Representative to be presented to Accounting Division and General Services Division;	None	5 minutes	Document Processor, MAFS-AFD
	2.1 Prepare Order of Payment;	None	5 minutes	Accountant, Accounting Division
	2.2 Receive payment and issue Official Receipt (OR);	Procured printing	15 minutes	Cashier, General Services Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		costs/handling costs/cost of packing materials		
	2.3 Process PO, Gate Pass, Invoice and Certificate of Appearance and attach photocopy of OR and forward all documents to Vault Custodian;	None	15 minutes	Document Processor, MAFS-AFD
	2.4 Record transaction in Vault Logbook, check CTC Individual (CCI)/Corporation (CCC) serial numbers and quantity for issuance and signs Gate Pass and initial other documents.	None	10 minutes	Vault Custodian, MAFS-AFD
3. Check quantity and serial numbers of CCI and/or CCC requisitioned, sign Gate Pass and other documents.	3.Verify quantity and serial numbers of CCI and/or CCC for issuance and sign in the Gate Pass and initial other documents;	None	20 minutes	Chief, MAFS-AFD
	3.1 Review quantity and serial numbers of CCI and/or CCC for issuance and sign Gate Pass and other documents;	None	10 minutes	Assistant Division Chief, AFD
	3.2 Check quantity and serial numbers of CCI and/or CCC for issuance, sign Gate Pass and other documents and approve for release.	None	10 minutes	Division Chief, AFD
4.Sign vault logbook and guard logbook and receive accountable forms.	4. Release requisitioned CCI and/or CCC and post issuance in the stock card;	None	5 minutes	Vault Custodian, MAFS-AFD
	4.1 Record transaction in the guard logbook and sign Gate Pass.	None	5 minutes	Vault Guard
TOTAL PROCESSING TIME:		**2 Hours, 35 minutes**		
TOTAL PROCESSING FEE:		**Procured printing costs/handling costs/cost of packing materials**		

NOTES:

1. Processing of issuance shall be based on the completeness of documents presented.
2. The total processing time indicated above is computed on a per PO basis and in the assumption that one or two Authorized Requisitioners are being served at any given time. The same may be extended depending on the volume of the received PO for the day.

BUREAU *of* INTERNAL REVENUE

CITIZEN'S CHARTER

Revenue Regional Office

INTERNAL SERVICES

1. Processing of Application for Local Learning and Development Programs (Regional Office)

This is in relation to the processing of local learning and development program applications that may be requested by officials and employees of the Bureau of Internal Revenue- Regional Office to support their professional/career growth in the BIR.

Office or Division	Administrative and Human Resource Management Division (AHRMD
Classification	Complex
Type of Transaction	G2G – Government to Government (employee or official)
Who may Avail	BIR Officials and Employees in the National Office.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Invitation Letter published thru Training Issuance.	1.1 Administrative and Human Resource Management Division (AHRMD) 1.2 Downloadable at BIR e-mail facility (thru Internal Communications Division's e-mail account)
2. Training and Development Registration Form print out completed and signed by the immediate supervisor.	AHRMD
3. Endorsement Letter signed by the concerned Division Chief and Assistant Commissioner.	Head of office concerned
4. Statement of the applicant's Actual Duties and Responsibilities signed by the concerned Head of Office	Head of office concerned
5. A copy of the applicant's Updated Service Record duly signed by the Chief, Personnel Division.	AHRMD
6. Certificate of No Pending Criminal and/or Administrative case.	Regional Investigation Division
7. Application letter that comprehensively describes motivation to participate or Letter of Intent indicating the financial terms to be provided by either self or sponsor signed by the applicant.	Employee concerned
8. Certificate of Training signed by Chief, Training Delivery Division (TDD) or Chief, Training Management Division (TMD) whichever is applicable	TDD/TMD through AHRMD
ADDITIONAL REQUIREMENT/S FOR THE OFFICIAL NOMINEE/S AFTER DELIBERATION	
1. Latest Personal Data Sheet with picture attached (if applicable)	Employee concerned
2. Approved Request for Funding with all the details (if funded by BIR)	Employee concerned
ADDITIONAL REQUIREMENT/S AFTER TRAINING:	
1. Post-training/event report (within one (1) calendar month after the training/event)	Employee concerned

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
PRE-DELIBERATION				
1. Submit the accomplished Training and Development Registration Form together with the completed documentary requirements listed in the above checklist to Human Resource Management Section of the AHRMD for evaluation.	1. Receive/Deny acceptance of required documents based on the correctness and completeness;	None	15 Minutes	Admin. Officer HR Management Section (HRMS) - AHRMD
	1.1. Prepare the Matrix of Nominees indicating the list of qualified applicants who passed the initial screening.	None	2 Hours	Admin. Officer, HRMS - AHRMD
	1.2. Review, initial and sign the matrix of nominees	None	2 Hours	HRMS Chief/Asst. Chief/Division Chief AHRMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.3. Schedule a Regional Personnel Development Committee (RPDC) deliberation and prepare a Notice of Meeting.	None	15 Minutes	Admin. Officer, HRMS - AHRMD
	1.4. Review and initial the Notice of Meeting.	None	1 Hour	HRMS Chief/Asst. Chief/Division Chief, AHRMD
	1.5. Review and sign the Notice of Meeting.	None	4 Hours	Assistant Regional Director
	1.6. Distribute to the members of the RPDC a copy of the signed Notice of Meeting	None	15 Minutes	Admin. Officer, HRMS-AHRMD
	1.7. Prepare attendance sheet for the PDC deliberation.	None	15 Minutes	Admin. Officer, HRMS-AHRMD
DELIBIRATION:				
	1.8. Deliberate en banc on the applicants' qualifications and choose the most qualified who may participate in the local learning and development programs including scholarships	None	2 Hours	Regional Personnel Development Committee Members and HRMS - AHRMD
POST DELIBERATION AND PREPARATION OF TRAINING DOCUMENTS:				
	1.9. Prepare the Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected.	None	3 Hours	Admin. Officer HRMS - AHRMD
	1.10. Review and sign the Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected.	None	4 Hours	HRMS Chief/Asst. Chief/Division Chief AHRMD
	1.11. Review and sign the Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected.	None	4 Hours	Assistant Regional Director
2. Receive and acknowledge information from AHRMD on the acceptance in selection of the official nominee/s	2. Once the Detailed Evaluation Report has been signed by the Assistant Regional Director – Chairperson of the RPDC, notify applicants thru phone call, e-mail or mail of their selection in the list and provide the additional requirement/s checklist..	None	15 Minutes	Admin. Officer HRMS - AHRMD
3. Submit the additional requirements to AHRMD, if applicable	3. Receive/Deny acceptance of required additional requirements based on correctness and completeness.	None	15 Minutes	Admin. Officer HRMS - AHRMD
4. Claim the approved/signed original copy of the Detailed Evaluation Report from the HRM Section of the AHRMD and proceed to the Finance Division for the processing of the request for funding. The following documents shall be attached to the request for funding:	4. Release the approved/ signed original copy of the Detailed Evaluation Report to the applicant/s for the processing of the request for funding.	None	15 Minutes	Admin. Officer HRMS - AHRMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
a. Approved/ signed copy of the Detailed Evaluation Report b. Approved Project Procurement Management Plan c. Invitation Letter				
5. Submit the approved / signed request for funding to AHRMD for preparation of the Regional Revenue Special Order (RRSO)	5. AHRMD shall then receive the photocopy of the approved/signed Detailed Evaluation Report and request for funding and prepare the RRSO.	None	15 Minutes	Admin. Officer HRMS - AHRMD
6. Claimed the signed RRSO at the AHRMD then sign at the logbook upon releasing.	6. AHRMD shall release to applicant/s the signed photocopy of RRSO.	None	27 Minutes	Admin. Officer HRMS - AHRMD
	6.1. Encode in the training/ scholarship database the details of the applicant/s who will attend the particular training or development program.	None	2 Hours	Admin. Officer HRMS - AHRMD
	6.2. Prepare a memorandum to the applicant on the submission of post-training/event report.	None	2 Hours	HRMS Chief/Asst. Chief/Division Chief AHRMD
	6.3. Review and initial the memorandum to the applicant on the submission of post- training/event report	None		
	6.4. Review and sign the memorandum to the applicant on the submission of post- training/event report.	None	4 Hours	Assistant Regional Director
POST-TRAINING REPORT:				
7. Receive the memorandum on the submission of post-training/event report.	7. Release the memorandum to the applicant on the submission of post-training/event report.	None	15 Minutes	Admin. Officer HRMS - AHRMD
8. Submit the post training/event report to the Regional Director thru AHRMD within one (1) calendar month after attending the training/event.	8. Receive and file the post-training/event report from the applicant within one (1) calendar month after the training/event.	None	15 Minutes	Admin. Officer HRMS - AHRMD
	8.1. Monitor the service contract obligation thru the signing of clearances.	None	As they come	Admin. Officer HRMS - AHRMD
AHRMD:		**2 Days, 3 Hours, 12 Minutes**		
ARD:		**1 Day, 4 Hours**		
RPDC:		**2 Hours**		
TOTAL PROCESSING TIME:		**4 Days, 1 Hour, 12 Minutes**		
TOTAL PROCESSING FEE:		**None**		

BUREAU *of* INTERNAL REVENUE

CITIZEN'S CHARTER

National Office

INTERNAL SERVICES

1. Processing of Request for Administrative Compliance (Tax Clearance Purposes) for Large Taxpayers

(Tobacco and Tobacco Products Section, Alcohol and Automobile Section, Petroleum/Minerals/Non-Essentials Section/Sweetened Beverages Section).

Request for Administrative Compliance for tax clearance purposes.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD), Large Taxpayers Service (LTS)
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	LT – Excise Taxpayers Regulatory Division (ELTRD)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Administrative Compliance (Tax Clearance Purposes) (1 original copy).	To be supplied by ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File Memorandum Request to ELTFOD.	1. Receive Memorandum Request from ELTRD;	None	10 minutes	Receiving Officer/Officer of the Day ELTFOD
None	1.1. Assign request to the corresponding Revenue Officer;	None	10 minutes	Section Chief ELTFOD
None	1.2. Check compliance of Taxpayer and pending assessments, if any;	None	2 Days	Zone-in-Charge/EXTA Head/Revenue Officer on Premise/ Revenue Officer
None	1.3. Prepare Memorandum Order addressed to ELTRD regarding result/findings for Tax Clearance issuance;	None	30 minutes	Revenue Officer ELTFOD
None	1.4. Forward Memorandum Order to the Section Chief for preliminary review and for affixing of initial;	None	30 minutes	Section Chief ELTFOD
None	1.5. Forward Memorandum Order to the Assistant Division Chief for verification/ validation and for affixing of initial	None	30 minutes	Assistant Division Chief ELTFOD
None	1.6. Forward Memorandum Order to the Division Chief for final review and for affixing of signature.	None	30 minutes	Division Chief ELTFOD
2. Receive Memorandum order from ELTFOD.	2. Submit/Forward Memorandum Order to ELTRD.	None	10 minutes	Releasing Officer ELTFOD
TOTAL PROCESSING TIME:		**2 Days, 2 Hours, 30 minutes**		
TOTAL PROCESSING FEE:		**None**		

2. Processing of Request for Administrative Compliance (Tax Clearance Purposes) for Non - Large Taxpayers

(Tobacco and Tobacco Products Section, Alcohol and Automobile Section, Petroleum/Minerals/Non-Essentials Section/Sweetened Beverages Section).

Request for Administrative Compliance for tax clearance purposes.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD), Large Taxpayers Service (LTS)
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	LT – Excise Taxpayers Regulatory Division (ELTRD)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Administrative Compliance (Tax Clearance Purposes) (1 original copy).	To be supplied by ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File Memorandum Request to ELTFOD.	1.1. Receive Memorandum Request from ELTRD;	None	10 minutes	Receiving Officer/Officer of the Day ELTFOD
None	1.2. Assign request to the corresponding Revenue Officer;	None	10 minutes	Section Chief ELTFOD
None	1.3. Check compliance of Taxpayer and pending assessments, if any;	None	5 Days	Zone-in-Charge/EXTA Head/Revenue Officer on Premise/ Revenue Officer
None	1.4. Prepare Memorandum Order addressed to ELTRD regarding result/findings for Tax Clearance issuance;	None	30 minutes	Revenue Officer ELTFOD
None	1.5. Forward Memorandum Order to the Section Chief for preliminary review and for affixing of initial;	None	30 minutes	Section Chief ELTFOD
None	1.6. Forward Memorandum Order to the Assistant Division Chief for verification/validation and for affixing of initial;	None	30 minutes	Assistant Division Chief ELTFOD
None	1.7. Forward Memorandum Order to the Division Chief for final review and for affixing of signature.	None	30 minutes	Division Chief ELTFOD
2. Receive Memorandum order from ELTFOD.	2. Submit/Forward Memorandum Order to ELTRD.	None	10 minutes	Releasing Officer ELTFOD
TOTAL PROCESSING TIME:		**5 Days, 2 Hours, 30 minutes**		
TOTAL PROCESSING FEE:		**None**		

3. Processing of Request for Administrative Compliance (Cancellation of Permit) (Within Metro Manila)

(Tobacco and Tobacco Products Section, Alcohol and Automobile Section, Petroleum/Minerals/Non-Essentials Section/Sweetened Beverages Section).

Request for Administrative Compliance for cancellation of permit.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD), Large Taxpayers Service (LTS)
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	LT – Excise Taxpayers Regulatory Division (ELTRD)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Administrative Compliance (Cancellation of Permit) (1 original copy).	To be supplied by ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File Memorandum Request to ELTFOD.	1. Receive Memorandum Request from ELTRD;	None	10 minutes	Receiving Officer/Officer of the Day ELTFOD
None	1.1. Assign request to the corresponding Revenue Officer;	None	10 minutes	Section Chief ELTFOD
None	1.2. Prepare Memorandum Order to Zone-in Charge/Revenue Officer for stocktaking; check other administrative compliance of taxpayer and/or Taxpayer and pending assessments, if any; Note: If stocktaking results to discrepancy, excise tax or administrative penalties, Notice of Discrepancy (NOD) will be prepared for service to taxpayer then awaits for submission of copy of payment of deficiency.	None	3 Days	Zone-in-Charge/EXTA Head/Revenue Officer on Premise/ Revenue Officer
None	1.3. Prepare Memorandum Order to ELTRD regarding stocktaking result/findings for Cancellation of Permit;	None	1 Hour	Revenue Officer ELTFOD
None	1.4. Forward Memorandum Order to the Section Chief for preliminary review and for affixing of initial;	None	30 minutes	Section Chief ELTFOD
None	1.5. Forward Memorandum Order to the Assistant Division Chief for verification/validation and for affixing of initial;	None	30 minutes	Assistant Division Chief ELTFOD
None	1.6. Forward Memorandum Order to the Division Chief for final review and for affixing of signature.	None	30 minutes	Division Chief ELTFOD
2. Receive Memorandum order from ELTFOD.	2. Submit/Forward Memorandum Order to ELTRD.	None	10 minutes	Releasing Officer ELTFOD
TOTAL PROCESSING TIME:		**3 Days, 3 Hours**		
TOTAL PROCESSING FEE:		**None**		

4. Processing of Request for Administrative Compliance (Cancellation of Permit) (Outside Metro Manila)

(Tobacco and Tobacco Products Section, Alcohol and Automobile Section, Petroleum/Minerals/Non-Essentials Section/Sweetened Beverages Section).

Request for Administrative Compliance for cancellation of permit.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD), Large Taxpayers Service (LTS)
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	LT – Excise Taxpayers Regulatory Division (ELTRD)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Administrative Compliance (Cancellation of Permit) (1 original copy).	To be supplied by ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File Memorandum Request to ELTFOD.	1. Receive Memorandum Request from ELTRD;	None	10 minutes	Receiving Officer/Officer of the Day ELTFOD
None	1.1. Assign request to the corresponding Revenue Officer;	None	10 minutes	Section Chief ELTFOD
None	1.2. Prepare Memorandum Order to Zone-in Charge/Revenue Officer for stocktaking; check other administrative compliance of taxpayer and/or Taxpayer and pending assessments, if any; Note: If stocktaking results to discrepancy, excise tax or administrative penalties, Notice of Discrepancy (NOD) will be prepared for service to taxpayer then awaits for submission of copy of payment of deficiency.	None	5 Days	Zone-in-Charge/EXTA Head/Revenue Officer on Premise/ Revenue Officer
None	1.3. Prepare Memorandum Order to ELTRD regarding stocktaking result/findings for Cancellation of Permit;	None	1 Hour	Revenue Officer ELTFOD
None	1.4. Forward Memorandum Order to the Section Chief for preliminary review and for affixing of initial;	None	30 minutes	Section Chief ELTFOD
None	1.5. Forward Memorandum Order to the Assistant Division Chief for verification/validation and for affixing of initial;	None	30 minutes	Assistant Division Chief ELTFOD
None	1.6. Forward Memorandum Order to the Division Chief for final review and for affixing of signature.	None	30 minutes	Division Chief ELTFOD
2. Receive Memorandum order from ELTFOD.	2. Submit/Forward Memorandum Order to ELTRD.	None	10 minutes	Releasing Officer ELTFOD
Note: In case that there are findings being protested by taxpayer, cases will be forwarded to concerned Audit Divisions for appropriate action.				

TOTAL PROCESSING TIME:	**5 Days, 3 Hours**
TOTAL PROCESSING FEE:	**None**

5. Processing of Request for Administrative Compliance (Renewal of Permit)

(Tobacco and Tobacco Products Section, Alcohol and Automobile Section, Petroleum/Minerals/Non-Essentials Section/Sweetened Beverages Section).

Request for Administrative Compliance for renewal of permit.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD), Large Taxpayers Service (LTS)
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	LT – Excise Taxpayers Regulatory Division (ELTRD)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter for Administrative Compliance (Renewal of Permit) (1 original copy).	To be supplied by ELTRD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File Memorandum Request to ELTFOD.	1. Receive Memorandum Request from ELTRD;	None	10 minutes	Receiving Officer/Officer of the Day ELTFOD
None	1.1. Assign request to the corresponding Revenue Officer;	None	10 minutes	Section Chief ELTFOD
None	1.2. Check for administrative compliances of Taxpayer and pending assessments, if any; Note: If taxpayer is not compliant, prepare Notice of Discrepancy (number of days will be extended)	None	5 Days	Zone-in-Charge/EXTA Head/Revenue Officer ELTFOD
None	1.3. Prepare Memorandum Order to ELTRD regarding stocktaking result/findings for Renewal of Permit;	None	1 Hour	Revenue Officer ELTFOD
None	1.4. Forward Memorandum Order to the Section Chief for preliminary review and for affixing of initial;	None	30 minutes	Section Chief ELTFOD
None	1.5. Forward Memorandum Order to the Assistant Division Chief for verification/validation and for affixing of initial;	None	30 minutes	Assistant Division Chief ELTFOD
None	1.6. Forward Memorandum Order to the Division Chief for final review and for affixing of signature.	None	30 minutes	Division Chief ELTFOD
2. Receive Memorandum order from ELTFOD.	2. Submit/Forward Memorandum Order to ELTRD.	None	10 minutes	Releasing Officer ELTFOD
TOTAL PROCESSING TIME:		**5 Days, 3 Hours**		
TOTAL PROCESSING FEE:		**None**		

6. Processing of Request of Documents from Audit Division

(Tobacco and Tobacco Products Section, Alcohol and Automobile Section, Petroleum/Minerals/Non-Essentials Section/Sweetened Beverages Section).

Request of data/document pertaining to taxpayer for audit purposes.

Office or Division:	Excise Large Taxpayers Field Operations Division (ELTFOD), Large Taxpayers Service (LTS)
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	Request from LT – Excise Taxpayers Regulatory Division (ELTRD)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter documents from Audit Division (1 original).	To be supplied by Audit Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File Request Letter to ELTFOD.	1. Receive Request Letter from Audit Division;	None	10 minutes	Receiving Officer/Officer of the Day ELTFOD
None	1.1. Assign request to the corresponding Revenue Officer;	None	10 minutes	Section Chief ELTFOD
None	1.2. Prepare requested documents of Audit Division thru photocopy and prepare Memorandum Order;	None	2 Days, 4 Hours	Revenue Officer ELTFOD
None	1.3. Prepare Memorandum Order to ELTRD regarding stocktaking result/findings for Renewal of Permit;	None	1 Hour	Revenue Officer ELTFOD
None	1.4. Forward Memorandum Order to the Section Chief for preliminary review and for affixing of initial;	None	30 minutes	Section Chief ELTFOD
None	1.5. Forward Memorandum Order to the Assistant Division Chief for verification/validation and for affixing of initial;	None	30 minutes	Assistant Division Chief ELTFOD
None	1.6. Forward Memorandum Order to the Division Chief for final review and for affixing of signature.	None	30 minutes	Division Chief ELTFOD
2. Receive requested documents from ELTFOD.	2. Submit/Forward requested documents to Audit Division.	None	10 minutes	Releasing Officer ELTFOD
TOTAL PROCESSING TIME:		**2 Days, 6 Hours**		
TOTAL PROCESSING FEE:		**None**		

7. Processing of Request for Copy of Documents (ATRIG, Sworn Statement and Permit)

Copies of Documents (ATRIG, Sworn Statement and Permit) are being requested by BIR Offices for use in the audit of internal revenue taxes of taxpayers under RDO No. 121 and RDO No. 124.

Office or Division:	Excise LT Regulatory Division (ELTRD), Large Taxpayers Service (LTS)
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Other BIR Offices (Audit Divisions, Revenue District Offices)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter Request for Copy of Documents (ATRIG, Sworn Statement and Permit).[One 1) Original Copy].	Requesting Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. File request for copy of Documents (ATRIG, Sworn Statement and Permit) at Petroleum and Automobile Section (PAS), Alcohol, Non-essential, Sweetened Beverage Section (ANSBS), Tobacco, Minerals, Power and Mining Section (TMPMS), Room 102, ELTRD.	1. Receive Request;	None	10 minutes	Receiving Officer (Officer of the Day) ELTRD
None	1.1. Endorse application to the Section Chief for assignment to Revenue Officer and affix initial on routing slip;	None	2 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.2. Assign application to Revenue Officer and affix initial on routing slip;	None	2 minutes	Revenue Officer (Officer of the Day) ELTRD
None	1.3. Prepare the requested document;	None	20 minutes	Revenue Officer ELTRD
None	1.4. Endorse the same to Section chief if the request is completed and affix initial on routing slip;	None	3 minutes	Revenue Officer ELTRD
None	1.5. Review the request and supporting documents to be released;	None	5 minutes	Section Chief ELTRD
None	1.6. Endorse the same to Assistant Division chief for review and affix initial on routing slip;	None	3 minutes	Section Chief ELTRD
None	1.7. Review the request and supporting documents to be released;	None	5 minutes	Assistant Division Chief ELTRD
None	1.8. Endorse the same to the Division Chief for review and affix initial on routing slip;	None	3 minutes	Assistant Division Chief ELTRD
None	1.9. Review and approve the request and supporting documents.	None	10 minutes	Division Chief ELTRD
2. Receive the request for copy of ATRIG, Sworn Statement and Permit.	2. Release the requested document.	None	5 minutes	Releasing Officer ELTRD
TOTAL PROCESSING TIME:		**1 Hour**		
TOTAL PROCESSING FEE:		**None**		

8. Product Identification and/or Tax Classification

Unfamiliar products are identified and/or classified for proper tax treatment. Required documents are treated with utmost confidentiality.

Office or Division:	Excise LT Regulatory Division (ELTRD), Large Taxpayers Service (LTS)
Classification:	Highly Technical
Type of Transaction:	G2G – Government to Government
Who may avail:	Large Taxpayers Service (LTS), all concerned divisions under the LTS, Law Division, and all other concerned BIR offices

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter/memorandum (addressed to: The Chief, Excise LT Regulatory Division) requesting for tax classification. [One (1) Original Copy]; Note: Max. of 5 products per request. The name/s of the product/s for classification must be identical with the name/s indicated in the required documents.	All concerned BIR offices availing of the service
2. Product Information Sheet or Product Data Sheet (stating the following: product description, applications and/or uses). [One (1) Photocopy];	Manufacturer
3. Material Safety Data Sheet (MSDS) or Safety Data Sheet (SDS) (complete information per Section). [One (1) Photocopy];	Manufacturer
4. Certified Product Ingredients List or Product Composition Sheet (disclosing the list of ingredients or raw materials used with the corresponding CAS No. and percentage of each ingredient or raw material for a total of 100%). [One (1) Certified Photocopy] [For foreign manufacturer, (one) 1 colored copy of e-mailed document with company name, e-mail address, and signature over printed name of authorized official];	Manufacturer
5. Certified Process Flow (showing the actual production process) [One (1) Certified Photocopy]. [For foreign manufacturer, (one) 1 colored copy of e-mailed document with company name, e-mail address, and signature over printed name of authorized official] [One (1) Certified Photocopy];	Manufacturer
6. Certified Product Specification [One (1) Certified Photocopy]. [For foreign manufacturer, (one) 1 colored copy of e-mailed document with company name, e-mail address, and signature over printed name of authorized official];	Manufacturer
7. Certificate of Analysis (COA) or Signed Report of Analysis [One (1) Photocopy]. [For foreign manufacturer, (one) 1 colored copy of e-mailed document with company name, e-mail address, and signature over printed name of authorized official]. a. For alcohol, alcohol products and other alcohol related products: 1) Ethyl alcohol content (% alcohol by volume). 2) Water content (% by volume). 3) Carbon dioxide content (g/100ml): for Champagnes, sparkling and carbonated wines. b. For perfumes and toilet waters: 1) Essential oil or perfume content.	Manufacturer
8. Product sample properly labelled and identified by client (indicate name of sample; company name; signature over printed name of client/representative).	Manufacturer/Supplier

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter/memorandum requesting for tax classification together with complete and non-erroneous requirements to the Laboratory Section, (LS), Room 102, ELTRD.	1. Receives and checks content of letter/memorandum and verify requirements;	None	30 minutes	Revenue Chemist, Laboratory Section, Excise LT Regulatory Division
None	1.1. Receive letter/memorandum together with the requirements;	None	3 minutes	Revenue Chemist, Laboratory Section, Excise LT Regulatory Division
None	1.2. Evaluate documents and generate report.	None	19 Days	Assigned Revenue Chemist/Chief, Laboratory Section, Excise LT Regulatory Division
2. Receive report.	2. Release report to LTS, concerned division under LTS, Law Division, other offices concerned.	None		Assigned Revenue Chemist/Chief, Laboratory Section, Excise LT Regulatory Division
TOTAL PROCESSING TIME:		**19 Days, 33 minutes**		
TOTAL PROCESSING FEE:		**None**		

9. Analysis of BIR Accountable Forms

BIR accountable forms are analyzed to determine authenticity.

Office or Division:	Excise LT Regulatory Division (ELTRD), Large Taxpayers Service (LTS)
Classification:	Highly Technical
Type of Transaction:	G2G – Government to Government
Who may avail:	BIR Offices and Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter/memorandum (addressed to: The Chief, Excise LT Regulatory Division, G/F Room102, BIR, NOB, Diliman, Quezon City) requesting for analysis of BIR accountable form/s. [One (1) Original Copy]	Requesting office/employee
2. BIR accountable form/s for analysis. [Original copy/copies]	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter/memorandum together with the specimen/s identified by the requesting party to Laboratory Section, (LS), Room 102, ELTRD. Note: Maximum of 5,000 pieces of accountable forms per request.	1. Receives and checks content of letter/memorandum and verify specimen/s	None	5 minutes	Revenue Chemist, Laboratory Section, Excise LT Regulatory Division
None	1.1. If found in order, receive letter/memorandum together with specimen/s.	None	3 minutes	Revenue Chemist, Laboratory Section, Excise LT Regulatory Division
None	1.2. Duly identify the specimen/s, conduct analysis and generate report.	None	19 Days	Assigned Revenue Chemist/Chief, Laboratory Section, Excise LT Regulatory Division
None	1.3. Duly identify the specimen/s, conduct analysis and generate report.	None		Assigned Revenue Chemist/Chief, Laboratory Section, Excise LT Regulatory Division; Asst. Chief/Chief, Excise LT Regulatory Division (if no fake stamps are reported); HREA-Excise Group/Asst. Commissioner, Large Taxpayers Service (if fake stamps are reported)
2. Receive report from ELTRD.	2. Release report to client.	None		Assigned Revenue Chemist, Laboratory Section, Excise LT Regulatory Division
TOTAL PROCESSING TIME:		**19 Days, 8 minutes**		
TOTAL PROCESSING FEE:		**None**		

10. Delinquency Verification with or Without Tax Liabilities Filed by the Large Taxpayers

Delinquency verification certificate is a requirement in processing Certificate of Tax Clearance.

a. Issuance of Delinquency Verification Without Tax Liabilities

Office or Division:	LT Document Processing and Quality Assurance Division (LTDPQAD), Large Taxpayers Service (LTS)
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Respective RDOs for taxpayers under their jurisdiction

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Written request (1 original copy).	Concerned RDOs

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits a request letter to LTDPQAD at Rm 214a.	1. Receives the memo request from the concerned RDO/Office;	None	5 minutes	Receiving Officer LTDPQAD
None	1.1. If found in order, receive letter/memorandum together with specimen/s;	None	5 minutes	Receiving Officer LTDPQAD
None	1.2. Duly identify the specimen/s, conduct analysis and generate report;	None	5 minutes	Division Chief LTDPQAD
None	1.3. Prepare and sign reply letter;	None	5 minutes	Section Chief Quality Assurance Section - LTDPQAD
None	1.4. Verifies if the large taxpayer applicant has outstanding tax liabilities through BIR database and BIR filing system (EFPS);	None	30 minutes	Revenue Officer Quality Assurance Section - LTDPQAD
None	1.5. Prepares Memo of No Tax Liabilities to be forwarded to the Section Chief for review and initial;	None	10 minutes	Revenue Officer Quality Assurance Section - LTDPQAD
None	1.6. Reviews and initials Memo of No Tax Liabilities;	None	20 minutes	Section Chief Quality Assurance Section - LTDPQAD
None	1.7. Forwards the Memo of No Tax Liabilities to the Assistant and Division Chief for initial and signature;	None	5 minutes	Section Chief Quality Assurance Section - LTDPQAD
None	1.8. Initials and signs the Memo of No Tax Liabilities;	None	20 minutes	Assistant Chief Quality Assurance Section - LTDPQAD
None	1.9. Forwards the signed Memo of No Tax Liabilities to the releasing officer.	None	5 minutes	Division Chief Quality Assurance Section - LTDPQAD
2. Receive the Memo of No Tax Liabilities.	2. Releases the signed Memo of No Tax Liabilities to the concerned LT office.	None	15 minutes	Releasing Officer LTDPQAD
TOTAL PROCESSING TIME:		**2 Hours, 5 minutes**		
TOTAL PROCESSING FEE:		**None**		

b. Issuance of Delinquency Verification with Tax Liabilities

Office or Division:	LT Document Processing and Quality Assurance Division (LTDPQAD), Large Taxpayers Service (LTS)
Classification:	Complex

Type of Transaction:	G2G – Government to Government
Who may avail:	Respective RDOs for taxpayers under their jurisdiction

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Written request (1 original copy).	Concerned RDOs

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits a request letter to LTDPQAD at Rm 214a.	1. Receives the memo request from the concerned RDO/Office;	None	5 minutes	Receiving Officer LTDPQAD
None	1.1. Records the memo request in the logbook and forwards it to the Division Chief;	None	5 minutes	Receiving Officer LTDPQAD
None	1.2. Forwards the memo request to the Chief of Quality Assurance Section;.	None	5 minutes	Division Chief LTDPQAD
None	1.3. Records the memo request in the logbook and assigns the said memo request to the account maintenance officer (Revenue Officer) of the concerned RDO.	None	5 minutes	Section Chief Quality Assurance Section - LTDPQAD
None	1.4. Verifies if the large taxpayer applicant has outstanding tax liabilities through BIR database and BIR filing system (EFPS);	None	3 Days	Revenue Officer Quality Assurance Section - LTDPQAD
None	1.5. Prepares a Preliminary Notice for review and validation of the concerned Section Chief;	None	30 minutes	Revenue Officer Quality Assurance Section - LTDPQAD
None	1.6. Reviews, initials and forwards the Preliminary Notice to the Assistant and Division Chief for initial and signature;	None	15 minutes	Section Chief Quality Assurance Section - LTDPQAD
None	1.7. Forwards the Preliminary Notice to the concerned LT-AUDIT DIVISION for further review and validation;	None	15 minutes	Releasing Officer LTDPQAD
None	1.8. Receives and records the Preliminary Notice from LTDPQAD, for review and validation of the Revenue Officer in charge of the taxpayer;	None	10 minutes	Receiving Officer LT - Audit Division
None	1.9. Forwards the validated Preliminary Notice to the LTDPQAD;	None	10 minutes	Releasing Officer LT-Audit Division
None	1.10. Receives and records the validated Preliminary Notice;	None	10 minutes	Receiving Officer LTDPQAD
None	1.11. Transmits to Head Revenue Executive Assistant (HREA) of LTS Programs & Compliance Group and Office of the Assistant Commissioner for initial/signature and approval. LTS Assistant Commissioner (ACIR) for signature;	None	10 minutes	Releasing Officer LTDPQAD
None	1.12. Receives and records the Preliminary Notice for LTS-ACIR's signature;	None	10 minutes	Receiving Officer ACIR - LTS
None	1.13. ACIR signs the Preliminary Notice;	None	5 minutes	ACIR - LTS
None	1.14. Transmits the signed Preliminary Notice to LT-DPQAD;	None	10 minutes	Releasing Officer LTS-ACIR

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.15. Receives and records the signed Preliminary Notice from ACIR.	None	10 minutes	Receiving Officer LTDPQAD
2. Receive Preliminary Notice.	2. Release/Mails the signed Preliminary Notice to the concerned taxpayer.	None	10 minutes	Releasing Officer LTDPQAD
TOTAL PROCESSING TIME:		**3 Days, 2 Hours, 45 minutes**		
TOTAL PROCESSING FEE:		**None**		

11. Processing of Request for Correction on the payment records in the BIR database of large taxpayers due to the following errors:

a. TIN
b. Taxpayer's Name
c. Return Period
d. Tax Type
e. Form type
f. Amount of Tax Payment

Payment record adjustment in the BIR database due to data fix requests.

Office or Division:	LT Document Processing and Quality Assurance Division (LTDPQAD), Large Taxpayers Service (LTS)
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Respective RDOs for taxpayers under their jurisdiction

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Written request (1 original copy);	RDO
2. Tax return(s) filed (1 photocopy);	
3. Proof of tax payment(s) (1 photocopy).	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits a request letter for correction of payment details in the BIR database to LTDPQAD at Rm 214a.	1. Receives and records the letter request in the logbook;	None	5 minutes	Receiving Officer LTDPQAD
None	1.1. Forwards the said request letter to the Division Chief;	None	5 minutes	Receiving Officer LTDPQAD
None	1.2. Assigns the request to the Chief of Quality Assurance Section;	None	5 minutes	Division Chief LTDPQAD
None	1.3. Receives the assignment, and check the completeness of the attached documents to justify the letter-request. If incomplete, request the Client (or the concerned RDO/Office) to provide the other necessary document(s);	None	15 minutes	Section Chief Quality Assurance Section-LTDPQAD
None	1.4. Forwards and discusses the request with the Collection and Bank Reconciliation (CBR) CBR Error Handler;	None	15 minutes	Section Chief Quality Assurance Section-LTDPQAD
None	1.5. Receives and verifies the validity of the request based on the information gathered from the attached documents, BIR database and BIR Filing System (eFPS);	None	15 minutes	Payment Error Handler Quality Assurance Section – LTDPQAD
None	1.6. If the request is valid, prepares the documentation and perform the necessary correction in the BIR database;	None	15 minutes	Payment Error Handler Quality Assurance Section – LTDPQAD
None	1.7. Forwards and discuss with the Section Chief of Quality Assurance the correction made in the BIR database for review and approval;	None	15 minutes	Payment Error Handler Quality Assurance Section – LTDPQAD
None	1.8. Initials and signs the Memo of No Tax Liabilities;	None	20 minutes	Assistant Chief Quality Assurance Section-LTDPQAD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.9. Reviews the correctness of the adjustment made on the payment record in the BIR database. If there is no error, said adjustment will be reflected in the database. Otherwise, such request will be returned to the Error Handler for further adjustment;	None	15 minutes	Section Chief Quality Assurance Section-LTDPQAD
None	1.10. Resolves the suspension error of the adjusted payment and updates the Section Chief on the status of the transaction;	None	10 minutes	Payment Error Handler Quality Assurance Section – LTDPQAD
None	1.11. If the suspension error is related to the registration information, prepare a memo to the LT-Assistance Division or Excise Taxpayers Registration Division for resolution of the registration issue in the BIR database.	None	20 minutes	Payment Error Handler Quality Assurance Section – LTDPQAD
2. Makes a follow up on the status of their request for correction of their payment record in the BIR database through e-mail, phone call or personal appearance.	2. LTAD/ELTRD resolves the registration issue;	None	1 Day	LTAD / ELTRD
None	2.1. LTAD/ELTRD informs the LTDPQAD on the resolution made;	None	15 minutes	LTAD / ELTRD
None	2.2. LTDPQAD receives the resolution memo;	None	5 minutes	Receiving Officer LTDPQAD
None	2.3. Error-handler resolves the issue in the ITS database;	None	20 minutes	Error-handler LTDPQAD
None	2.4. Files the documents of the adjusted payment. Keeps a record of the adjustments made on the payment records in the BIR Database for documentation and future reference.	None	10 minutes	Section Chief LTDPQAD
TOTAL PROCESSING TIME:		**1 Day, 3 Hours, 10 minutes**		
TOTAL PROCESSING FEE:		**None**		

12. Processing of Request For Cancellation On Double Filing Of Tax Return And Double Payment Made By Large Taxpayers

Return adjustment of filing/payment records in the BIR database due to data fix requests.

Office or Division:	LT Document Processing and Quality Assurance Division (LTDPQAD), Large Taxpayers Service (LTS)
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	Respective RDOs for taxpayers under their jurisdiction

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Written request (1 original copy);	RDO
2. Copy of tax return(s) filed (1 photocopy);	
3. Proof of tax payment(s) (1 photocopy).	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits a written request letter for cancellation to LTDPQAD at Rm 214a.	1. Receives and records the letter request in the logbook;	None	10 minutes	Receiving Officer LTDPQAD
None	1.1. Forwards the said request letter to the Division Chief;	None	5 minutes	Receiving Officer LTDPQAD
None	1.2. Assigns the request to the Chief of Quality Assurance Section;	None	5 minutes	Division Chief LTDPQAD
None	1.3. Prepares a memo addressed to the concerned LT-Audit Division. Attaches the said request for cancellation of double payment of tax due or double filed tax return to the memo;	None	30 minutes	Section Chief Quality Assurance Section-LTDPQAD
None	1.4. Forwards the memo and request letter to the LT Audit Division for cancellation of the transaction;	None	5 minutes	Releasing Officer LTDPQAD
None	1.5. Reviews and validates the request letter and its attachment;	None	5 Days	LT-Audit Division
None	1.6. Receives and records the validated memo request from the concerned Audit Division;	None	10 minutes	Receiving Officer LTDPQAD
None	1.7. Forwards the said validated memo request to the Head Revenue Executive Assistant (HREA) of LTS Programs & Compliance Group;	None	10 minutes	Releasing Officer LTDPQAD
None	1.8. Reviews/initials the memo and forwards to the Office of Assistant Commissioner (OACIR);	None	30 minutes	HREA/Releasing Officer, LTS
None	1.9. Receives/ review and signs memo request and forwards to LTDPQAD;	None	20 minutes	HREA and LTS - ACIR LTS
None	1.10. Prepares adequate documentation (soft copy) of the cancelled transaction. Performs the approved cancellation of the requested transaction in the BIR database;	None	20 minutes	Return and payment Error Handler Quality Assurance Section - LTDPQAD
None	1.11. Forwards the accomplished requests and its corresponding documents to the Section Chief for filing;	None	5 minutes	Return and payment Error Handler Quality Assurance Section - LTDPQAD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.12. Receives and files the documents of the accomplished request of the Clients/RDO/Account Maintenance Officer.	None	5 minutes	Section Chief Quality Assurance Section - LTDPQAD
2. Makes a follow up on the status of request for cancellation of their tax payment/return record in the BIR database through e-mail, phone call or personal appearance.	2. Updates the requesting party upon follow-up.	None	10 minutes	Section Chief or payment/return Error Handler Quality Assurance Section - LTDPQAD
TOTAL PROCESSING TIME:		**5 Days, 2 Hours, 45 minutes**		
TOTAL PROCESSING FEE:		**None**		

13. Processing of Request for Cancellation of TRA Payment due to Double or Multiple Remittance Made by DPWH

Adjustment on the TRA payment records in the BIR database due to data fix requests.

Office or Division:	LT Document Processing and Quality Assurance Division (LTDPQAD), Large Taxpayers Service (LTS)
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	Respective RDOs for taxpayers under their jurisdiction

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Written request (1 original copy);	RDO
2. TRA (1 photocopy);	
3. Tax Returns (1 photocopy).	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits a request letter to LTDPQAD at Rm 214a.	1. Receives and records the written request in the logbook;	None	10 minutes	Receiving Officer LTDPQAD
None	1.1. Forwards the said request letter to the Division Chief;	None	5 minutes	Receiving Officer LTDPQAD
None	1.2. Assigns the request to the Chief of Quality Assurance Section;	None	5 minutes	Division Chief LTDPQAD
None	1.3. Prepares a memo and TRA Debit Memo addressed to the concerned LT-Audit Division regarding DPWH's request for cancellation of TRA payment due to double/multiple remittance made by DPWH - for review and validation;	None	30 minutes	Payment Error Handler Quality Assurance Section - LTDPQAD
None	1.4. Reviews and validates the request letter and its attachment;	None	5 Days	LT-Audit Division
None	1.5. Receives and records the validated and signed memo request from the concerned taxpayer;	None	10 minutes	Receiving Officer LTDPQAD
None	1.6. Forwards the said validated memo request to the Head Revenue Executive Assistant (HREA) of LTS Programs & Compliance Group and Office of the Assistant Commissioner (OACIR) for Initial and final approval;	None	10 minutes	Releasing Officer LTDPQAD
None	1.7. Receives the said memo request for signature and final approval of HREA of LTS Programs & Compliance Group and OACIR;	None	10 minutes	Receiving Officer HREA of LTS Programs & Compliance Group and OACIR
None	1.8. Receives and records signed memo (final approval) from LTS-ACIR;	None	10 minutes	Receiving Officer LTDPQAD
None	1.9. Performs the approved cancellation of the requested TRA payment record in the BIR database;	None	10 minutes	Payment Error Handler Quality Assurance Section - LTDPQAD
None	1.10. Prepares a notification memo addressed to the Chief of Revenue Accounting Division (RAD) and Miscellaneous Operations and	None	10 minutes	Payment Error Handler Quality

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Monitoring Division (MOMD) regarding the cancelled TRA payment record in the BIR database;			Assurance Section - LTDPQAD
None	1.11. Forwards the notification memo to the Chief of Revenue Accounting Division (RAD) and Miscellaneous Operations and Monitoring Division (MOMD);	None	5 minutes	Releasing Officer LTDPQAD
None	1.12. Receives the notification memo from Revenue Accounting Division (RAD) and Miscellaneous Operations and Monitoring Division (MOMD);	None	5 minutes	Receiving Officer LTDPQAD
None	1.13. Records the accomplished cancellation of the TRA payment (soft copy);	None	5 minutes	Payment Error Handler Quality Assurance Section - LTDPQAD
None	1.14. Files the accomplished request letter for cancellation and its corresponding documents.	None	5 minutes	Payment Error Handler Quality Assurance Section - LTDPQAD
2. Makes a follow up on the status of request for cancellation of their TRA payment record in the BIR database through e-mail, phone call or personal appearance.	2. Updates the Client on the status of their request for cancellation of their TRA payment details in the BIR database.	None	10 minutes	Payment Error Handler Quality Assurance Section - LTDPQAD
TOTAL PROCESSING TIME:		**5 Days, 2 Hours, 20 minutes**		
TOTAL PROCESSING FEE:		**None**		

14. Processing of Request for correction of TRA payment due erroneous payment details such as:

a. Return Period **c. Tax Type**
b. Form Type **d. Amount**

Adjustment on the TRA payment records in the BIR database due to data fix requests.

Office or Division:	LT Document Processing and Quality Assurance Division (LTDPQAD), Large Taxpayers Service (LTS)
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	Respective RDOs for taxpayers under their jurisdiction

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Written request (1 original copy);	RDO
2. TRA Debit Memo (1 photocopy);	
3. Tax return filed (1 photocopy).	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits a request letter for correction of TRA payment details in the BIR database to LTDPQAD at Rm 214a.	1. Receives and records the request letter for correction of TRA payment details in the BIR database;	None	5 minutes	Receiving Officer LTDPQAD
None	1.1. Forwards the said request to the Division Chief;	None	5 minutes	Receiving Officer LTDPQAD
None	1.2. Assigns the DPWH's request for correction of their TRA payment record in the BIR database to the Chief of Quality Assurance Section;	None	5 minutes	Division Chief LTDPQAD
None	1.3. Receives the request and its attachment; print screenshots of the erroneous TRA payment record(s) from BIR database and forwards them to the payment error handler for correction;	None	15 minutes	Section Chief Quality Assurance Section - LTDPQAD
None	1.4. Receives and validates the request and its documents through the BIR database and filing system (eFPS);	None	15 minutes	LT-Audit Division
	If the request is valid: Prepares a memo addressed to the Chief of the concerned LT-Audit Division; and attaches the accomplished TRA Debit Memo, and the photocopy of the erroneous TRA payment - for further review and validation, approval and signature.		30 minutes	Payment Error Handler Quality Assurance Section - LTDPQAD
	If the request is not valid: Notifies the Client through e-mail, phone call, mail or upon the Client's follow-up.		30 minutes	Section Chief/Payment Error Handler Quality Assurance Section - LTDPQAD
None	1.5. Records and forwards the memo (with the necessary documents) to the concerned LT-Audit Division for signature;	None	5 minutes	Releasing Officer LTDPQAD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.6. Receives and records the memo on TRA payment;	None	5 minutes	Receiving Officer LT-Audit Division
None	1.7. Assigns docket to Revenue Officer;	None	5 minutes	Chief LT-Audit Division
None	1.8. Verifies/validates and prepares memo endorsing DPWH's request for correction of their TRA payment record to LTDPQAD for resolution;	None	5 Days	Revenue Officer LT-Audit Division
None	1.9. Forwards the signed memo for correction of TRA payment record in the BIR database;	None	5 minutes	Releasing Officer LT-Audit Division
None	1.10. Receives and records the signed memo for correction of TRA payment record in the BIR database;	None	10 minutes	Receiving Officer LTDPQAD
None	1.11. Forwards the signed memo to the error handler for resolution;	None	5 minutes	Section Chief Quality Assurance Section - LTDPQAD
None	1.12. Cancels the erroneous TRA payment record and adds its replacement with the corrected derail(s) in the BIR database;	None	15 minutes	Section Chief/Payment Error Handler Quality Assurance Section - LTDPQAD
None	1.13. Prepares a notification memo addressed to the Chief of Revenue Accounting Division (RAD) and Miscellaneous Operations and Monitoring Division (MOMD) regarding the correction/adjustment made on the TRA payment record in the BIR database;	None	15 minutes	Payment Error Handler Quality Assurance Section - LTDPQAD
None	1.14. Forwards the notification memo to the Chief of Revenue Accounting Division (RAD) and Miscellaneous Operations and Monitoring Division (MOMD);	None	5 minutes	Releasing Officer LTDPQAD
None	1.15. Receives the copy of notification memo from Revenue Accounting Division (RAD) and Miscellaneous Operations and Monitoring Division (MOMD);	None	5 minutes	Receiving Officer LTDPQAD
None	1.16. Records the accomplished correction of the TRA payment. (soft copy);	None	5 minutes	Payment Error Handler Quality Assurance Section - LTDPQAD
None	1.17. Files the accomplished request letter for correction and its corresponding documents.	None	5 minutes	Payment Error Handler Quality Assurance Section - LTDPQAD
2. Makes a follow up on the status of request for cancellation of their TRA payment record in the BIR database through e-mail, phone call or personal appearance.	2. Updates the Client on the status of their request for correction of their TRA payment record in the BIR database.	None	10 minutes	Payment Error Handler Quality Assurance Section - LTDPQAD
TOTAL PROCESSING TIME:		**5 Days, 3 Hours, 20 minutes**		
TOTAL PROCESSING FEE:		**None**		

15. Processing of Request for Certification on the Transfer of Payment

Collection on results of audit cases conducted by District Offices on Large Taxpayers prior to their transfer to the Large Taxpayers Service are requested to be transferred to the respective RDO.

Office or Division:	LT Document Processing and Quality Assurance Division (LTDPQAD), Large Taxpayers Service (LTS)
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	Revenue District Offices

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Written request (1 original copy);	Revenue District Offices (RDO)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter request on transfer of payment by RDOs (ONETT – transaction/Deficiency Tax) to LTDPQAD at Rm 214a.	1. Receive the letter request on the transfer of payment from Revenue District Offices and forward it to the Division Chief;	None	5 minutes	Receiving Officer LTDPQAD
None	1.1. Division Chief accepts, assigns the said request to the concerned Section and return it to the Receiving Officer;	None	5 minutes	Division Chief LTDPQAD
None	1.2. Receiving Officer accepts and record the letter request in the logbook and forward to the concerned Section for processing;	None	5 minutes	Receiving Officer LTDPQA
None	1.3. Section Chief accepts and process the request;	None	5 minutes	Section Chief Reports and Correspondence Section - LTDPQAD
None	1.4. Verify/validate the payments;	None	1 Hour	Section Chief Reports and Correspondence Section - LTDPQAD
None	1.5. Prepares a transmittal letter and copy of letter request and forward it to the Audit Division for further review/validation;	None	10 minutes	Section Chief Reports and Correspondence Section - LTDPQAD
None	1.6. Forwards the transmittal letter to the Assistant and Division Chief for initial and signature;	None	15 minutes	Section Chief Reports and Correspondence Section - LTDPQAD
None	1.7. Signs the transmittal letter;	None	5 minutes	Division Chief LTDPQAD
None	1.8. Forwards the said request to the Audit Division concerned;	None	15 minutes	Releasing Officer LTDPQAD
None	1.9. Validation and review of Audit Division;	None	5 Days	Division Chief Audit Division
None	1.10. Audit Division transmits the validated request;	None	15 minutes	Releasing Personnel Audit Division
None	1.11. Prepares a memorandum with recommendation addressed to the ACIR – Collection Service, copy furnished Chief – RDOs, Research &	None	30 minutes	Section Chief Reports and Correspondence Section – LTDPQAD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Statistic Division, Revenue Accounting Division and LT Audit Division;			
None	1.12. Forwards the memorandum to the Assistant and Division Chief for initial;	None	10 minutes	Section Chief Reports and Correspondence Section – LTDPQAD
None	1.13. Assistant and Division Chief initials the memorandum;	None	10 minutes	Assistant and Division Chief LTDPQAD
None	1.14. Forwards the Memorandum to the Releasing Officer;	None	5 minutes	Division Chief LTDPQAD
None	1.15. Forwards the memorandum to the Office of the HREA of LTS Programs & Compliance Group for initial;	None	15 minutes	Releasing Officer LTDPQAD
None	1.16. Receive and initials the Memorandum from the LTDPQAD;	None	1 Hour	HREA - LTS Programs and Compliance Group
None	1.17. Forwards the Memorandum to the office of the Assistant Commissioner for signature;	None	15 minutes	HREA - LTS Programs and Compliance Group
None	1.18. Signs the memorandum;	None	1 Day	Assistant Commissioner LTS
None	1.19. Return the signed Memorandum to LTDPQAD.	None	15 minutes	Releasing Officer - ACIR's Office
None	1.20. Receive the signed Memorandum from the ACIR's Office.	None	5 minutes	Receiving Officer
2. Receives memorandum.	2. Release/forward the memorandum to the ACIR – Collection Service.	None	30 minutes	Releasing Officer
TOTAL PROCESSING TIME:		**6 Days, 5 Hours, 35 minutes**		
TOTAL PROCESSING FEE:		**None**		

16. Processing of Requisition and Issue Slip (RIS) for External Bureau of Internal Revenue (BIR) Forms

All Revenue Regions (RRs), Revenue District Offices (RDOs), Large Taxpayers Offices, and Other Concerned BIR Offices who are requesting for Bureau of Internal Revenue Forms for distribution to taxpayers.

Office or Division:	Taxpayer Service Programs and Monitoring Division (TSPMD) – Forms Design and Review Section (FDRS), Client Support Service (CSS)
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	All Revenue Regions (RRs), Revenue District Offices (RDOs), Large Taxpayers Offices, and Other Concerned BIR Offices

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Duly Accomplished and Originally Signed Requisition and Issue Slip (RIS) (3 Originals).	Provided by the requesting office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the duly accomplished and originally signed RIS.	1. Receive and log the RIS in the TSPMD Central Monitoring Database, prepare Routing Slip and forward the same to the Section Chief (SC) - FDRS;	None	30 minutes	Receiving/Releasing Clerk (RC) - TSPMD
None	1.1. Evaluate, review and endorse RIS to the assigned Revenue Officer (RO)-FDRS;	None	20 minutes	Section Chief - FDRS, TSPMD
None	1.2. Receive the RIS, check the availability of the BIR Forms indicated therein, and prepare corresponding Memorandum (Draft) and forward the same to SC-FDRS;	None	30 minutes	RO - FDRS, TSPMD
None	1.3. Review the Memorandum (Draft), instruct to revise/finalize and forward the same to RO-FDRS;	None	1 Hour	Section Chief - FDRS, TSPMD
None	1.4. Revise/Finalize the Memorandum (Draft) and forward the same to SC-FDRS;	None	15 minutes	RO - FDRS, TSPMD
None	1.5. Review, approve/sign the Memorandum and forward the same to Assistant Division Chief (ADC);	None	1 Hour	Section Chief - FDRS, TSPMD
None	1.6. Review, approve/sign the Memorandum and forward the same to Division Chief (DC);	None	1 Hour	Assistant Division Chief - TSPMD
None	1.7. Approve/Sign the Memorandum then forward to RC - TSPMD for release;	None	1 Hour	Division Chief - TSPMD
None	1.8. Log and forward the Memorandum with attachments to the RC-CSS for approval of Head Revenue Executive Assistant (HREA) - Client Support Service (CSS) and Assistant Commissioner (ACIR) - CSS;	None	5 minutes	RC - TSPMD
None	1.9. Receive and log the Memorandum with attachments and forward to the HREA - CSS;	None	5 minutes	RC - CSS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.10. Review the Memorandum, approve/sign the Memorandum and forward the same to ACIR - CSS;	None	15 minutes	HREA - CSS
None	1.11. Approve/sign the Memorandum and forward the same to RC - CSS for return to TSPMD;	None	1 Hour	ACIR - CSS
None	1.12. Log and return the Memorandum with attachments to RC - TSPMD;	None	5 minutes	RC - CSS
None	1.13. Log receipt of Memorandum with attachments then Forward to RO – FDRS;	None	5 minutes	RC - TSPMD
None	1.14. Release approved/signed Memorandum to RR/RDO/LT Office/Other Concerned Office's Representative.	None	5 minutes	RO - FDRS, TSPMD
TOTAL PROCESSING TIME:		**1 Day**		
TOTAL PROCESSING FEE:		**None**		

17. Validation of Tax Credit Certificates

This process is triggered by a request from Miscellaneous Operations Monitoring Division which is tasked to Process the Request for Cash Conversion of Tax Credit Certificate (TCC).

Office or Division:	VAT Credit and Audit Division (VCAD), Assessment Service (AS)
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	Miscellaneous Operations Monitoring Division (MOMD)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request from MOMD with attached copy of TCC.	Requesting Office (MOMD)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete aforementioned documents.	1. Receive request from MOMD for the validation of the Tax Credit Certificates to be converted to cash;	None	10 minutes	Receiving Officer VCAD
None	1.1. Assign the request to the Revenue Officer;	None	10 minutes	Division Chief VCAD
None	1.2. Retrieve the docket of the case;	None	3 Days	Revenue Officer Assigned VCAD
None	1.3. Validate the TCC to be converted to cash, prepare report thereon and Certification that the TCC is authentic, valid and indeed issued by the Office;	None	3 Days	Revenue Officer Assigned VCAD
None	1.4. Review the Certification prepared, and affix initial;	None	1 Hour	Assistant Division Chief VCAD
None	1.5. Approve the Certification and report.	None	30 minutes	Division Chief VCAD
2. Receive Certificate.	2. Release the Certificate to the requesting office.	None	10 minutes	Receiving Officer VCAD
TOTAL PROCESSING TIME:		**6 Days, 2 Hours**		
TOTAL PROCESSING FEE:		**None**		

18. Evaluation and Approval of List of Taxpayers Recommended for Issuance of eLAs for VAT Audit

Requests for approval of eLA Issuance are requested by the Assessment Divisions under the Metro Manila Regions pursuant to Operations Memorandum No. 25-2019.

Office or Division:	Assessment Programs Division (APD)-Processing/ODCIR-OG-Approving
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	VAT Sections of the Assessment Divisions under Metro Manila Regions

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Memorandum Request	Requesting Office
2. List of Taxpayers Selected for VAT Audit.	Concerned VAT Audit Section of Metro Manila Regions.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the request, together with the required list.	1. Receive the duly validated complete documents and forwards to the concerned processing RO;	None	6 minutes	Officer of the Day, APD
None	1.1. Encode the request in the database;	None	5 minutes	Revenue Officer, APD
None	1.2. Assign the request to Evaluator;	None	2 minutes	Division Chief, APD
None	1.3. Evaluate the list of taxpayers recommended for audit based on prescribed criteria;	None	2 Days, 6 Hours	Revenue Officer Assigned, APD (processor)
None	1.4. Prepares the list of taxpayers recommended for issuance of eLA under VAP and submits to the SC for initial review;	None	4 Hours	Revenue Officer assigned APD
None	1.5. Reviews the list of taxpayers, affix initials and submits the same to the Division Chief;	None	4 Hours	Section Chief and Asst. Division Chief APD
None	1.6. Reviews the Final List of Taxpayers recommended for issuance of eLA and affix signature;	None	4 Hours	Division Chief APD
None	1.7. Forward/Submit the list of taxpayers recommended for issuance of eLA to the Assessment Service for the required initial;	None	10 minutes	Revenue Officer assigned APD
None	1.8. Receive from APD the recommended list of taxpayers for issuance of eLA;	None	5 minutes	Receiving/Releasing Officer, Assessment Service
None	1.9. Review the submitted list recommended for approval and affix initial under the name of the approving office;	None	2 Hours	ACIR, Assessment Service
None	1.10. Forward the list of taxpayers recommended for issuance of eLA to Assessment Programs Division;	None	10 minutes	Receiving/Releasing Officer, Assessment Service
None	1.11. Receive and forward the list of taxpayers recommended for issuance of eLA to the Office of the Deputy Commissioner, Operations Group;	None	5 minutes	5 minutes

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.12. Receive from APD the recommended list of taxpayers for issuance of eLA;	None	5 minutes	Receiving Officer, ODCIR-OG
None	1.13. Approve the list of taxpayers recommended for issuance of eLA;	None	2 Hours	Deputy Commissioner, Operations Group
None	1.14. Forward the approved list of taxpayers for issuance of eLA to Assessment Programs Division.	None	5 minutes	Receiving/Releasing Officer, ODCIR, OG
2. Receive the approved list of taxpayers for issuance of eLA.	2. Return to the requesting office the approved list of taxpayers for issuance of eLA.	None	1 Hour, 7 minutes	Officer of the Day APD
TOTAL PROCESSING TIME:		**5 Days**		
TOTAL PROCESSING FEE:		**None**		

19. Reply to Query

Queries are being received pertaining to audit processes and policies which need to be acted upon.

Office or Division:	Assessment Programs Division (APD), Assessment Service (AS)
Classification:	Simple*
Type of Transaction:	G2G – Government to Government
Who may avail:	Concerned BIR Offices

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request/Query	Requesting office within the BIR

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the request together with appropriate attachment.	1. Receive the written queries pertaining to audit policies and procedures;	None	6 minutes	Officer of the Day, APD
None	1.1. Encode the request in the database;	None	5 minutes	Revenue Officer, APD
None	1.2. Assign the request to Evaluator;	None	2 minutes	Division Chief, APD
None	1.3. Evaluate the query and prepare draft reply;	None	8 Hours	Revenue Officer Assigned (processor) APD
None	1.4. Initial Review of the draft reply;	None	4 Hours	Section Chief APD
None	1.5. Final Review of the draft/proposed reply;	None	4 Hours	Assistant Division Chief APD
None	1.6. Approve the reply.	None	30 minutes	Division Chief APD
2. Receive the reply.	2. Send the approved reply to the requesting office.	None	5 minutes	Officer of the Day APD
*Simple - If the query pertains to clarification on existing audit policies and procedures. Queries that will require further research and study on the subject are not included in this process.				
TOTAL PROCESSING TIME:		**2 Days, 48 minutes**		
TOTAL PROCESSING FEE:		**None**		

20. Processing of Request for Validation /Certification of Registered Business Entities (RBEs) in Relation to Claim for Value Added Tax (VAT) Refund and its Suppliers

Received requests from other offices for validation and certification whether a particular RBE is a bona fide taxpayer enjoying fiscal incentives per list of RBEs officially provided to AITIED by Investment Promotion Agencies (IPAs) in relation to the Claim for VAT Refund of its suppliers.

Office or Division:	Audit Information Tax Exemption and Incentives Division (AITEID), Assessment Service (AS)
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	VAT Credit Audit Division (VCAD), Tax Audit Review Division (TARD), Large Taxpayers Service (LTS), Revenue District Offices and Other Investigating Offices

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter from requesting Office stating the purpose and period of verification;	Requesting Office
2. List of Registered Business Entities (RBEs) for validation / certification;	Requesting Office
3. One (1) Photocopy of Tax Verification Notice (TVN).	Requesting Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete aforementioned documents to AITEID.	1. Receive and encode the letter at the AITEID receiving section;	None	6 minutes	Receiving Officer, AITIED
None	1.1. Forward letter to the Incentives Section;	None	2 minutes	Receiving Officer, AITIED
None	1.2. Process the Request. Verify the RBE with the following: a) IPA annual endorsement for VAT – Zero; b) Registration per IPA; c) That Claimant has approved VAT zero application for the particular year;	None	3 Hours, 22 minutes	VAT zero-rate processor, AITIED
None	1.3. Draft a letter of response; a) Initiate / review of draft letter; b) Affix initial for approval, for editing and /or correction.	None	4 Hours	Section Chief, Tax Exemption and Incentives Section - AITIED
None	1.4. Secondary review : finalize letter and affix initial;	None	8 Hours	Assistant Division Chief, AITIED
None	1.5. Sign and approve the letter.	None	8 Hours	Division Chief, AITIED
2. Follow-up or pick-up the letter.	2. Transmit/deliver to concerned Office	None	30 minutes	Messenger, AITIED
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**None**		

21. Request for Pre-Processed RELIEF Data

Received Preprocessed Request Form from Investigating Offices for validation and extraction of RELIEF/Bureau of Custom (BOC) data for VAT Credit/Refund Claims Filed Pursuant to Section 112 of the National Internal Revenue Code of 1997, as Amended.

Office or Division:	Audit Information Tax Exemption and Incentives Division (AITEID), Assessment Service (AS)
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Investigating Offices (Revenue District Office, Large Taxpayers Audit Divisions, VAT Credit Audit Division , National Investigation Division, Regional Investigation Division and other concern)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Preprocessed Request Form (PRF) approved by the Head of Office;	Requesting Office (Request Form per Operations Memorandum No. 5-2019 dated July 3, 2019)
2. Photocopy of Tax Verification Notice (TVN).	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File the properly accomplished PRF with the required information at AITIED.	1. Check the completeness/correctness of information indicated on PRF filed;	None	4 minutes	Receiving Officer, AITIED
None	1.1. Receive the duly validated complete PRF;	None		
None	1.2. Encode the PRF and affix the corresponding office control number;	None		
None	1.3. Forward to Third Party Information (TPI) Section;	None		
None	1.4. Receive the PRF for TIN verification from ITS/IRIS -Registration System;	None	7 Hours	Revenue Officer assigned to TPI Section - AITIED
None	1.5. Extract RELIEF SLS/P/BOC Data, as the case maybe, from Data Warehouse Facility using SAS tool;	None		
None	1.6. Arrange Data generated and Prepare Transmittal Slip to the concerned requesting office;	None		
None	1.7. Forward to the following Chiefs for review and initial/approval: - TPI Section Chief (for initial); - Assistant Chief (for initial); - Chief (for approval);	None		
None	1.8. Receive the Transmittal Slip for review and initial by Section Chief - TPI, AITEID;	None	30 minutes	Section Chief, TPI Section - AITEID
None	1.9. Receive the Transmittal Slip for review and initial by Assistant Chief - AITEID;	None	15 minutes	Assistant Chief, AITIED
None	1.10. Receive the Transmittal Slip for final review and approval by the Chief - AITEID.	None	10 minutes	Chief, AITIED
2. Receive Approved Transmittal Slip.	2. Email to the concerned requesting investigating office the requested data and approved Transmittal Slip.	None	1 minute	Revenue Officer assigned to TPI - AITEID
Note: TIN Verification on ITS/IRIS-Registration Database and Extraction of Preprocessed RELIEF SLS/P/BOC data are dependent on the availability of system network and SAS tool.				

TOTAL PROCESSING TIME:	**1 Day**
TOTAL PROCESSING FEE:	**None**

22. Issuance of Certification of Cleared Accountability

Preparation and issuance of Certification of Cleared Accountability (CCA) to revenue officials and employees, whether by reason of reassignment, retirement, resignation, death or transfer to other government agency/office within BIR and other modes of separation, as one of the requirements of the Human Resource Development Service (HRDS) for National Clearance purposes.

Office or Division:	Revenue Accounting Division (RAD)
Classification:	Simple
Type of Transaction:	Internal
Who may avail:	All Revenue Officials and Employees concerned

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Service Record;	Personnel Division (PD)
2. Revenue Travel Order Authority (RTAO);	PD
3. Regional Office Clearance;	Revenue Region (RR)
4. Cash Receipts Book/BIR Form No. 12.31, if the employee/retiree is Revenue Collection Officer (RCO) in Year 1989 and prior years and included in the List of RCOs with Outstanding Balance in the BIR NO-Collection Books.	RCO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the request for the issuance of CCA together with the pertinent requirements.	1. Receive, evaluate and control the request;	None	2 minutes	Officer-of-the-Day (OD) [Administrative Assistant (ADAS)/Revenue Officer (RO)], Tax Payment Verification and Allotment Section (TPVAS) - RAD
None	1.1. Forward the request to the Assistant Section Chief (ASC);	None		
None	1.2. Verify the name if included in the Alpha List of Accountable Officers (AOs) for the period covered September 1961 up to December 1989, Abstract of Deposit, and Schedule of Due from Officers and Employees with Outstanding Balance;	None	1 Hour	ASC, TPVAS-RAD
None	1.3. Forward to the OD;	None		
None	1.4. Prepare the CCA and forward to the Section Chief (SC);	None	10 minutes	OD (ADAS/RO), TPVAS-RAD
None	1.5. Review, affix initial and forward the CCA to the Administrative Unit;	None	3 minutes	SC, TPVAS-RAD
None	1.6. Receive and control the CCA;	None	2 minutes	ADAS/RO, Administrative Unit, RAD
None	1.7. Affix initial and forward the CCA to the Chief, RAD;	None	2 minutes	Assistant Chief, RAD
None	1.8. Sign and forward the CCA to the Administrative Unit.	None	2 minutes	Chief, RAD
2. Receive the CCA.	2. Release the CCA.	None	2 minutes	ADAS/RO, Administrative Unit RAD
Note: Starting January 1, 1990, the Regional Offices shall maintain SL to control the accountabilities of collecting officers and other accountable officers pursuant to Revenue Memorandum Order No. 52-89: Decentralized Accounting System for Regional Offices.				
TOTAL PROCESSING TIME:		**1 Hour. 23 minutes**		
TOTAL PROCESSING FEE:		**None**		

23. Processing and Issuance of Certificate on the Existence of Outstanding Tax Liability (COTL)

(Revenue Wide Verification of Outstanding Tax Liability)

This inter-office certification is issued upon request of concerned revenue offices for purposes of satisfying the requirements prescribed under all existing revenue regulations rules and procedures (e.g., payment of tax refund, participation in government bidding, utilization/revalidation/cash conversion of Tax Credit Certificates, etc.) using the prescribed format of RMO No. 29-2014.

Office or Division:	Accounts Receivable Monitoring Division (ARMD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (Within Bureau)
Who may avail:	All Revenue Offices concerned

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Form (Annex A of RMO 29-2014).	Accounts Receivable Monitoring Division, BIR National Office or in the BIR Website

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit request form to the Receiving Officer of ARMD or to the official email address of the Chief, ARMD.	1. Receive the request form sent either thru electronic mail or manually transmitted by the requesting office;	None	10 minutes	Receiving Revenue Officer (RRO), ARMD
None	1.1. Forward the received request form for processing;	None	5 minutes	RRO, ARMD
None	1.2. Encode the details of the request (e.g., name of the requesting office, date and time of receipt, form of transmittal) in the database of received applications and assign the request form for verification;	None	15 minutes	RRO, ARMD
None	1.3. Forward the received request form to the assigned verifier for the verification process;	None	5 minutes	RRO, ARMD
None	1.4. Verify the registration details and the existence of any outstanding tax liabilities in the Accounts Receivable Management System (ARMS) and in the manually maintained database; (Note: with dependency on the availability/accessibility of the system)	None	4 Hours	Revenue Officer (RO) - Verifier, ARMD
None	1.5. Forward the result of verification to the Receiving Revenue Officer;	None	5 minutes	RO - Verifier, ARMD
None	1.6. Receive and control the CCA;	None	20 minutes	RRO, ARMD
None	1.7. Affix initial and forward the CCA to the Chief, RAD;	None	15 minutes	RRO, ARMD
None	1.8. Validate and review the accomplished request form and affix initial;	None	15 minutes	Assistant Division Chief (ADC), ARMD
None	1.9. Forward the accomplished request form to the Division Chief for approval and signature;	None	5 minutes	ADC, ARMD
None	1.10. Approve and sign the accomplished request form;	None	15 minutes	Division Chief (DC), ARMD
None	1.11. Forward the accomplished request form to the Releasing Officer.	None	5 minutes	DC, ARMD

<table>
<tr><th>CLIENT STEPS</th><th>AGENCY ACTIONS</th><th>FEES TO BE PAID</th><th>PROCESSING TIME</th><th>PERSON RESPONSIBLE</th></tr>
<tr><td>2. Acknowledge receipt of the issued COTL.</td><td>2. Release the accomplished request form to the requesting Office either thru electronic mail or manually transmit to the requesting office.</td><td>None</td><td>15 minutes</td><td>RRO, ARMD</td></tr>
<tr><td colspan="5">Notes:
1. The length of time to be spent on the verification of request whether if subject taxpayer has no outstanding tax liabilities may vary depending on the ARMS' availability/accessibility and the validation from other concerned Offices:
2. The total processing time indicated above is computed on a per application basis and in the assumption that one or two requests are being served at any given time. The same may be extended depending on the volume of the received applications for the day and the processing time for the validation of other concerned Offices.
3. The processing of applications for COTLs are being done on a per batch basis, where in processing of applications received in the morning commences in the afternoon, while applications received in the afternoon are processed in the morning of the next working day</td></tr>
<tr><td colspan="2">TOTAL PROCESSING TIME:</td><td colspan="3">6 Hours. 10 minutes</td></tr>
<tr><td colspan="2">TOTAL PROCESSING FEE:</td><td colspan="3">None</td></tr>
</table>

24. Processing of Request for Review of Contracts, Agreements Coming from Different Offices in the Bureau

Review of contracts involving BIR.

Office or Division:	Office of the Assistant Commissioner - Legal Service
Classification:	Highly Technical
Type of Transaction:	G2G - Government to Government (Within Bureau)
Who may avail:	Any Office within the Bureau of Internal Revenue (BIR)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Copy of the Memorandum or referral letter requesting for review of contract or agreement;	Requesting BIR Office
2. Copy of the Contract/Agreements and other documents mentioned in the contract or agreement.	Requesting BIR Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Endorse the request for review together with the copy of the contract/agreement and necessary documents, if any, in support thereof.	1. Review and incorporate corrections and inputs or comments by the Assistant Commissioner, Legal Service;	May include documents issued by other government agencies and the cost or fee will depend on the fees charged by the said agency/ies	19 Days	Assistant Commissioner - Legal Service
2. Receives contract with correction inputs or comments from Legal Service.	2. Endorse the contract together with the corrections and inputs or comments to the requesting BIR Office.	None	1 Day	Releasing Officer Legal Service
TOTAL PROCESSING TIME:		**20 Days**		
TOTAL PROCESSING FEE:		**None**		

25. Request for Declaration of Rightful Heirs or Beneficiaries of Deceased BIR Employee

Preparation and drafting of memorandum declaring the rightful heirs or beneficiaries of deceased BIR employees.

Office or Division:	Office of the Assistant Commissioner - Legal Service
Classification:	Highly Technical
Type of Transaction:	G2G - Government to Government (Within Bureau)
Who may avail:	Any Office within the Bureau of Internal Revenue (BIR)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Copy of the Memorandum or referral letter requesting for declaration of rightful heir or beneficiaries of deceased BIR employee;	Requesting BIR Office
2. Death Certificate of the deceased BIR employee;	Philippine Statistics Authority (PSA)
3. Marriage Contract if applicable;	PSA
4. Birth Certificate of beneficiary or other document in lieu of the birth certificate;	PSA
5. Employment records.	Personnel Division (PD)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Endorse the request and necessary documents, if any, in support thereof.	1. Review and evaluate the documents and draft the recommendation.	May include documents issued by other government agencies and the cost or fee will depend on the fees charged by the said agency/ies	19 Days	Assistant Commissioner - Legal Service
2. Receives recommendation from Legal Service.	2. Endorse the recommendation to the requesting BIR Office.	None	1 Day	Releasing Officer Legal Service
TOTAL PROCESSING TIME:		**20 Days**		
TOTAL PROCESSING FEE:		**None**		

26. Request for Legal Opinion, Clarification On Legal Issues Pending with Different BIR Offices

Evaluation and processing of requests for legal opinions and clarifications.

Office or Division:	Legal and Legislative Division
Classification:	Highly Technical
Type of Transaction:	G2G - Government to Government
Who may avail:	Any Office within the Bureau of Internal Revenue

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Memorandum or referral letter requesting for legal opinion or clarification (original / photocopy);	BIR Office requesting for the legal opinion or clarification
2. Request or position paper submitted by the taxpayer, if any (original / photocopy); and	BIR Office requesting for the legal opinion or clarification
3. Short background of the issue or topic and the appropriate recommendation of the requesting/indorsing office (original/photocopy/printout).	BIR Office requesting for the legal opinion or clarification

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File/endorse the request together with the necessary documents, if any, in support thereof at the Legal and Legislative Division, Bureau of Internal Revenue.	1. Assign the request and the necessary supporting documents to an action officer;	None *May include documents issued by other government agencies and the cost or fee will depend on the fees charged by the said agency/ies	1 Day	Division Chief Legal and Legislative Division
None	1.1. Evaluate the request, check the sufficiency of the documents submitted, and thereafter draft the ruling/legal opinion;		10 Days	Assigned Action Officer Legal and Legislative Division
None	1.2. Review and initial by the Chief and Asst. Division Chief;		7 Days	Division Asst. Chief and Chief Legal and Legislative Division
None	1.3. Review and initial by the Assistant Commissioner, Legal Service;		7 Days	Assistant Commissioner, Legal Service
None	1.4. Review and initial by Deputy Commissioner, Legal Group;		7 Days	Deputy Commissioner, Legal Group
None	1.5. Approval and signature by the Commissioner.		7 Days	Commissioner of Internal Revenue
2. Receive Legal opinion/clarification at the Legal and Legislative Division, Bureau of Internal Revenue or mailed to the client.	2. Release/Endorse the Ruling/Legal Opinion to the requesting BIR Office.		1 Day	Releasing Officer Legal and Legislative Division
Note: In case the application would entail the exercise of quasi-judicial function that would require thorough evaluation and examination of facts and documentary evidence presented in relation to applicable laws and issuances, the same may be resolved for a period of at least sixty (60) working days based on the existing process flow.				
TOTAL PROCESSING TIME:	**40 Days** (multi-stage system considering that the service is a highly technical transaction involving research)[1]			
TOTAL PROCESSING FEE:	**None**			

[1] Rule VII, Section 3 (c) of the Implementing Rules and Regulations of Republic Act No. 11032, otherwise known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2019":

Section 3. Action of Offices
a) xxx
b) xxx

c) In case of highly technical transactions that involve activities such as, but not limited to, **research**, field trials, scientific methodology, inter-government actions, the government agency or office may apply the multi-stage system subject to the approval of the Authority, provided that the total processing time for all concerned agencies or offices **shall not exceed forty (40) days**.

27. Processing of Request for Comments, Inputs, Suggestions on Proposed Revenue Issuances Drafted by Other BIR Offices.

Evaluation of requests for comments, inputs, suggestions on proposed revenue issuances drafted by other BIR offices.

Office or Division:	Legal and Legislative Division
Classification:	Highly Technical
Type of Transaction:	G2G - Government to Government
Who may avail:	Any Office within the Bureau of Internal Revenue

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Draft revenue issuances (photocopy / printout);	BIR Office requesting comments, inputs, suggestions on proposed revenue issuances
2. The law and implementing rules and regulations (photocopy/printout);	BIR Office requesting comments, inputs, suggestions on proposed revenue issuances
3. If necessary minutes of the deliberations of the approved bills to determine the intent of the legislators on difficult/vague provisions (photocopy / printout); and	BIR Office requesting comments, inputs, suggestions on proposed revenue issuances
4. Previous revenue issuances in cases of amendments/repeal or amplification of current revenue issuances (photocopy / printout).	BIR Office requesting comments, inputs, suggestions on proposed revenue issuances

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File/endorse the request together with the necessary documents, if any, in support thereof at the Legal and Legislative Division, Bureau of Internal Revenue.	1. Assign the request and the necessary supporting documents to an action officer;	None *May include documents issued by other government agencies and the cost or fee will depend on the fees charged by the said agency/ies	1 Day	Division Chief Legal and Legislative Division
None	1.1. Evaluate the request, check the sufficiency of the documents submitted, and thereafter draft the comments, inputs, suggestions on proposed revenue issuance;		10 Days	Assigned Action Officer Legal and Legislative Division
None	1.2. Review and initial by the Chief and Asst. Division Chief;		7 Days	Division Asst. Chief and Chief Legal and Legislative Division
None	1.3. Review and initial by the Assistant Commissioner, Legal Service;		7 Days	Assistant Commissioner, Legal Service
None	1.4. Review and initial by Deputy Commissioner, Legal Group;		7 Days	Deputy Commissioner, Legal Group
None	1.5. Approval and signature by the Commissioner.		7 Days	Commissioner of Internal Revenue
2. Receive comment at the Legal and Legislative Division, Bureau of Internal Revenue or mailed to the client.	2. Release/Endorse the comments, inputs, suggestions to the requesting BIR Office.		1 Day	Releasing Officer Legal and Legislative Division
Note: In case the application would entail the exercise of quasi-judicial function that would require thorough evaluation and examination of facts and documentary evidence presented in relation to applicable laws and issuances, the same may be resolved for a period of at least sixty (60) working days based on the existing process flow.				
TOTAL PROCESSING TIME:		**40 Days** (multi-stage system considering that the service is a highly technical transaction involving research)[1]		
TOTAL PROCESSING FEE:		**None**		

[1] Rule VII, Section 3 (c) of the Implementing Rules and Regulations of Republic Act No. 11032, otherwise known as the “Ease of Doing Business and Efficient Government Service Delivery Act of 2019”:

Section 3. Action of Offices
a) xxx
b) xxx
c) In case of highly technical transactions that involve activities such as, but not limited to, **research**, field trials, scientific methodology, inter-government actions, the government agency or office may apply the multi-stage system subject to the approval of the Authority, provided that the total processing time for all concerned agencies or offices **shall not exceed forty (40) days**.

28. Drafting of Revenue Issuances

Involves the preparation and drafting of revenue issuances.

Office or Division:	Legal and Legislative Division
Classification:	Highly Technical
Type of Transaction:	G2G - Government to Government
Who may avail:	By mandate of the law, or by request of government agencies, taxpayers and offices within the Bureau of Internal Revenue.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Law and implementing rules and regulations (photocopy/printout);	Government agency, taxpayer or the BIR office which is requesting for the drafting of the revenue issuance
2. If necessary, minutes of the deliberations of the approved bills to determine the intent of the legislators on difficult/vague provisions (photocopy/printout); and	Government agency, taxpayer or the BIR office which is requesting for the drafting of the revenue issuance
3. Previous revenue issuances in cases of amendments/repeal or amplification of current revenue issuances (photocopy/printout).	Government agency, taxpayer or the BIR office which is requesting for the drafting of the revenue issuance

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File/endorse the request together with the necessary documents, if any, in support thereof at the Legal and Legislative Division, Bureau of Internal Revenue.	1. Assign the request and the necessary supporting documents to an action officer;	None *May include documents issued by other government agencies and the cost or fee will depend on the fees charged by the said agency/ies	1 Day	Division Chief Legal and Legislative Division
None	1.1. Evaluate the request, check the sufficiency of the documents submitted, and thereafter draft the revenue issuance;		10 Days	Assigned Action Officer Legal and Legislative Division
None	1.2. Review and initial by the Chief and Asst. Division Chief;		7 Days	Division Asst. Chief and Chief Legal and Legislative Division
None	1.3. Review and initial by the Assistant Commissioner, Legal Service;		7 Days	Assistant Commissioner, Legal Service
None	1.4. Review and initial by Deputy Commissioner, Legal Group;		7 Days	Deputy Commissioner, Legal Group
None	1.5. Approval and signature by the Commissioner.		7 Days	Commissioner of Internal Revenue
2. Receive issuance at the Legal and Legislative Division, Bureau of Internal Revenue or mailed to the client.	2. Release/Endorse the Revenue Issuance to Secretary of Finance for approval, in case of Revenue Regulations, or to the Records Division and Internal Communications Division for recording and publication, for other revenue issuances.		1 Day	Releasing Officer Legal and Legislative Division
Note: In case the application would entail the exercise of quasi-judicial function that would require thorough evaluation and examination of facts and documentary evidence presented in relation to applicable laws and issuances, the same may be resolved for a period of at least sixty (60) working days based on the existing process flow.				
TOTAL PROCESSING TIME:		**40 Days** (multi-stage system considering that the service is a highly technical transaction involving research)[1]		
TOTAL PROCESSING FEE:		**None**		

[1] Rule VII, Section 3 (c) of the Implementing Rules and Regulations of Republic Act No. 11032, otherwise known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2019":

Section 3. Action of Offices
a) xxx
b) xxx
c) In case of highly technical transactions that involve activities such as, but not limited to, **research**, field trials, scientific methodology, inter-government actions, the government agency or office may apply the multi-stage system subject to the approval of the Authority, provided that the total processing time for all concerned agencies or offices **shall not exceed forty (40) days**.

29. Processing of Request for Data

Processing of requests for data and information.

Office or Division:	Legal and Legislative Division
Classification:	Complex
Type of Transaction:	G2G - Government to Government
Who may avail:	Any Office within the Bureau of Internal Revenue

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Memorandum or Letter Request for Data (photocopy / printout); and	BIR Office requesting data
2. Matrix/Template/Manner of Presentation of the requested data (original / photocopy / printout).	BIR Office requesting data

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File/endorse the request together with the necessary documents, if any, in support thereof at the Legal and Legislative Division, Bureau of Internal Revenue.	1. Assign the request and the necessary supporting documents to an action officer;	None *May include documents issued by other government agencies and the cost or fee will depend on the fees charged by the said agency/ies	1 Day	Division Chief Legal and Legislative Division
None	1.1. Evaluate the request, check the sufficiency of the documents submitted, and thereafter draft the revenue issuance;		1 Day	Assigned Action Officer Legal and Legislative Division
None	1.2. Review and initial by the Chief and Asst. Division Chief;		1 Day	Division Asst. Chief and Chief Legal and Legislative Division
None	1.3. Review and initial by the Assistant Commissioner, Legal Service;		1 Day	Assistant Commissioner, Legal Service
None	1.4. Review and initial by Deputy Commissioner, Legal Group;		1 Day	Deputy Commissioner, Legal Group
None	1.5. Approval and signature by the Commissioner.		1 Day	Commissioner of Internal Revenue
2. Receive the data at the Legal and Legislative Division, Bureau of Internal Revenue or mailed to the client.	2. Release/Endorse the data to the requesting BIR Office.		1 Day	Releasing Officer Legal and Legislative Division
TOTAL PROCESSING TIME:		**7 Days**		
TOTAL PROCESSING FEE:		**None**		

30. Processing of Certification on the Status of Cases Pending Legal or Judicial Resolution

Preparation of certificate on the existence and status of cases of taxpayers pending within the Appellate Division.

Office or Division:	Appellate Division (AP)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	Offices that needs to verify whether a certain taxpayer has a pending case in the Appellate Division for legal or judicial resolution

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Concerned Office of the BIR files a request for certification on status of cases pending legal or judicial resolution.	1. Receive request of concerned office for certification on status of cases pending legal or judicial resolution;	None	25 minutes	Receiving Clerk, Appellate Division (AP)
None	1.1. Log request for certification;	None	30 minutes	Receiving Clerk, AP
None	1.2. Verify assigned Case Officer in the inventory of cases;	None	4 Hours, 20 minutes	Staff, AP
None	1.3. Forward to assigned Case Officer for details and status of concerned case;	None	45 minutes	Staff, AP
None	1.4. Accomplish the details of the case and current status;	None	8 Hours	Case Officer-Revenue Attorney, AP
None	1.5. Forward to Division Chief for review and signature;	None	30 minutes	Case Officer-Revenue Attorney, AP
None	1.6. Review and sign the accomplished certification;	None	8 Hours	Division Chief, AP
None	1.7. Forward to Releasing Clerk for transmittal to requesting office.	None	30 minutes	Division Chief, AP
2. Concerned personnel of the requesting office receives certificate.	2. Record and transmit duly accomplished certificate to requesting office.	None	1 Hour	Releasing Clerk, AP
TOTAL PROCESSING TIME:		**3 Days**		
TOTAL PROCESSING FEE:		**None**		

31. Issuance of Certificate of No Pending Administrative Case

Documentary Clearance for Employees with No Pending Administrative Cases.

Office or Division:	Internal Investigation Division (IID), Internal Affairs Service (IAS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	Bureau of Internal Revenue National and Regional Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request for Certificate of No Pending Administrative Case.	Requesting Party

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Files request for Certificate of No Pending Administrative Case, either personally, through an authorized representative or through IID QR Code.	1. Verify from the master list of officials/employees with pending administrative case;	None	5 minutes	Records Officer, Internal Investigation Division (IID)
1.1. If the request is made through a representative, the request must include an authorization letter;	1.1. If an employee has pending administrative case, refer the request to Personnel Adjudication Division;	None		
1.2. If the request is for the purpose of travel, the request must also include an affidavit of travel.	1.2. Prepare the Certificate with No Pending Administrative Case;	None	5 minutes	Records Officer, IID
	1.3. Sign Certificate with No Pending Administrative Case.	None	3 minutes	Division Chief, IID
2. Receives Certificate.	2. Release Certificate to the requesting personnel or his/her representative or through email.	None	2 minutes	Releasing Officer, IID
TOTAL PROCESSING TIME:		**15 minutes**		
TOTAL PROCESSING FEE:		**None**		

32. Issuance of Certificate of with Pending Administrative Case

Documentary Clearance for Employees with Pending Administrative Cases.

Office or Division:	Personnel Adjudication Division (PAD), Internal Affairs Service (IAS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	Bureau of Internal Revenue National and Regional Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request for Certificate of With Pending Administrative Case.	Requesting Party

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Files request for Certificate of With Pending Administrative Case, either personally, through an authorized representative or through PAD QR Code.	1. Verify from the master list of officials/employees with pending administrative case. If an employee has no pending administrative case, refer the request to Internal Investigations Division.;	None	5 minutes	Records Officer, Personnel Adjudication Division (PAD)
1.1. If the request is made through a representative, the request must include an authorization letter and photocopies of the IDs of both the requesting personnel and the representative.	1.1. Prepare the Certificate with Pending Administrative Case;	None	5 minutes	Records Officer, PAD
	1.2. Sign Certificate with Pending Administrative Case.	None	3 minutes	Division Chief, PAD
2. Receives Certificate.	2. Release Certificate to the requesting personel or his/her authorized representative or through email.	None	2 minutes	Releasing Officer, PAD
TOTAL PROCESSING TIME:		**15 minutes**		
TOTAL PROCESSING FEE:		**None**		

33. Verification of Records

To know the status of certain tax case pending with the DOJ/Prosecutor's Office/Courts or those tax cases subject of final and executory judgment by the courts.

Office or Division:	Prosecution Division, Enforcement Advocacy Service (EAS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	Chief of the requesting Division/Office

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Memorandum Request for the status of the tax cases pending before the Prosecution Division (1 Original copy).	Requesting Office/Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Memorandum Request.	1. Receive and log the Memorandum request from the concerned Office/Division;	None	5 minutes	Administrative Officer, Prosecution Division
None	1.1. Transmit to Division Chief for assignment of the request;	None	10 minutes	Administrative Officer, Prosecution Division
None	1.2. Assign to Action Officer for verification;	None	10 minutes	Division Chief, Prosecution Division
None	1.3. Check and verify the case in the case docket list: - If the case is not in the list, the Action Officer shall prepare the Memorandum reply; - If the case is in the list, the Action Officer shall verify the case status from the handling lawyer;	None	1 Hour	Action Officer, Prosecution Division
None	1.4. Prepare the Memorandum reply and transmit the same to the Division Chief for review;	None	30 minutes	Action Officer, Prosecution Division
None	1.5. Approve and sign Memorandum reply.	None	1 Hour	Division Chief, Prosecution Division
2. Receive the Memorandum Reply.	2. Release of the Memorandum reply on the Request for Status of a Case.	None	5 minutes	Administrative Officer, Prosecution Division
TOTAL PROCESSING TIME:		**3 Hours**		
TOTAL PROCESSING FEE:		**None**		

34. Processing of Issuance of Certification on the Details of Cases Pending Legal or Judicial Resolution in compliance with RMO No. 29-2014, as Amended by RMO No. 42-2018.

The Certification issued to the requesting Office concern, and it is valid for only one (1) month.

Office or Division:	Litigation Division (LD), Enforcement and Advocacy Service (EAS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	Divisions under LTS and other Division that concern in the processing and approval of taxpayer's application for administrative claim for refund

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Annex B- Request Letter for Certification on the Status of Cases pending Legal or Judicial Resolution (one original copy).	Requesting Office/Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Letter Request for Certification on the Status of Cases pending Legal or Judicial Resolution to Litigation Division.	1. Receive Application letter request (Annex B) from concern Office;	None	2 minutes	Administrative Assistant, Litigation Division
None	1.1. Log Application;	None	5 minutes	Administrative Assistant, Litigation Division
None	1.2. Transmit to Division Chief for assignment;	None	5 minutes	Administrative Assistant, Litigation Division
None	1.3. Assign to Action officer for verification and validation;	None	5 minutes	Division Chief, Litigation Division
None	1.4. Verify and validate case inventory listing;	None	30 minutes	Legal Assistant, Litigation Division
None	1.5. Transmit to Handling Lawyer for review and initial;	None	30 minutes	Legal Assistant, Litigation Division
None	1.6. Transmit to the Assistant Chief for review and initial;	None	30 minutes	Legal Assistant, Litigation Division
None	1.7. Approve Certification.	None	10 minutes	Division Chief, Litigation Division
2. Receive Certification.	2. Release of Certification on the Status of Cases pending legal or Judicial Resolution to Divisions under LTS and other Division that concern in the processing and approval of taxpayer's application for administrative claim for refund.	None	5 minutes	Administrative Assistant, Litigation Division
TOTAL PROCESSING TIME:		**2 Hours**		
TOTAL PROCESSING FEE:		**None**		

35. Processing of Request for System Access Request

System access is requested by authorized personnel who need to access application systems with corresponding privileges as provided in the Security Access Matrix of each application in accordance with their role.

Office or Division:	- Security Management Division (SMD), Information Systems Project Management Service (ISPMS) - Computer Operations, Network and Engineering Division (CONED) Revenue Data Center (RDC) - Data Warehousing and Systems Operations Division (DWSOD), Information Systems Development and Operations Service (ISDOS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	BIR employee requiring access to specific system/s based on the said employee role

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Form 0044 - Request For System Access/Access Revocation	Security Management Division
Form 0043 - eFPS Access Request Form	Revenue Data Center BIR Website - Revenue Issuances: • RMO No. 11-2021 for Revised BIR Form 0044 • RMO 28-2020 for System Access/Access Revocation
The following documents shall be attached by the requesting BIR Employee/BIR Service Providers/Job Orders:	
For BIR Employee:	
Acceptable Use Policy (UAP);	Security Management Division
Copy of required certificate of training/s (Information Security Awareness Briefing and/or System Training);	Training Delivery Division
Justification/endorsement from the Head of Office, if necessary;	Head of Office
Report for Duty, if necessary.	Head of Office/Requesting Employee
For BIR Service Providers (Contractors/Job Orders):	
Acceptable Use Policy (AUP) ;	Security Management Division
Copy of required certificate of training/s (Information Security Awareness Briefing and/or System Training);	Training Delivery Division
Justification/endorsement from the Head of Office, if necessary;	Head of Office/Project Manager
Report for Duty, if necessary;	Contractor/Job Orders/Project Manager
Non-Disclosure Agreement (NDA);	Contractor/Job Orders/Project Manager
Copy of Signed Contract.	Contractor/Job Orders/Project Manager

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Security Management Division (SMD)				
1. Submits accomplished BIR Form 0044/BIR Form 0043 (Request for System Access/ Access Revocation Form/e-FPS Access Request Form) together with necessary documents approved by concerned Head of Office/Project Manager to Security Management Division.	1. Receives and records accomplished BIR Form 0044/0043 and necessary attachments from **National Office personnel/contractors/job orders**; endorses to Access Control Section (ACS);	None	5 minutes	Receiving Personnel, SMD
None	1.1. Checks completeness of documents; verifies roles and active access; processes access request and prepares Access Request Summary (ARS); endorses to Division Chief (DC) for approval;	None	20 minutes	Quality Analyst (QA)/Section Chief (SC) Access Control Section (ACS), SMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Note: If request is not within the Security and Access Matrix (SAM), endorses the request to concerned Process Owner for approval.			
None	1.2. Reviews/evaluates Access Request Form, ARS and necessary attachments; initials/signs request form and ARS;	None	30 minutes	Division Chief (DC), SMD
None	1.3. Endorses documents to Data Warehousing and Systems Operations Division (DWSOD) and informs the originating office if access request of the personnel concerned is DENIED or PENDING;	None	20 minutes	QA/SC, ACS/Releasing Officer SMD
None	1.4. Receives and records ARS and access request forms;	None	30 minutes	Receiving Officer DWSOD
TOTAL PROCESSING TIME (SMD):		**1 Hour, 20 minutes**		
TOTAL PROCESSING FEE:		**None**		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Revenue Data Centers (RDCs)				
1. Submits accomplished BIR Form 0044/BIR Form 0043 (Request for System Access/ Access Revocation Form/e-FPS Access Request Form) together with necessary documents approved by concerned Head of Office/Project Manager to concerned Revenue Data Center.	1. Receives and records accomplished BIR Form 0044/0043 and necessary attachments from **Regional/District Office personnel/ contractors/job orders**; endorses to Access Control Section (ACS);	None	5 minutes	Receiving Personnel, CONED
None	1.1. Checks completeness of documents; verifies roles and active access; processes access request and prepares Access Request Summary (ARS); endorses to RDC Head for approval; Note: If request is not within the Security and Access Matrix (SAM), endorses the request to concerned Process Owner for approval.	None	20 minutes	Access Processor, CONED
None	1.2. Reviews/evaluates Access Request Form, ARS and necessary attachments; initials/signs request form and ARS;	None	30 minutes	CONED
None	1.3. Endorses documents to Data Warehousing and Systems Operations Division (DWSOD) and informs the originating office if access request of the personnel concerned is DENIED or PENDING.	None	20 minutes	Access processor, CONED (uploads the documents in the NAS ARS Repository RDC Head (endorses ARS to DWSOD)
TOTAL PROCESSING TIME (RDC):		**1 Hour, 20 minutes**		
TOTAL PROCESSING FEE:		**None**		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
Data Warehousing and Systems Operations Division (DWSOD)				
None	1. Receives and records duly accomplished BIR Form 0044;	None	5 minutes	Admin Clerk, DWSOD/System Administrator (SysAd)/Database Administrator (DBA), DWSOD
None	1.1. Evaluates documents and creates/reactivates/revokes access and sign-off request form/s. Note: Revocation of all access request shall be done within twenty-four (24) hours upon receipt.	None	30 minutes	SysAd/DBA, DWSOD
None	1.2. Notifies the requester thru e-mail that the request for access was approved.	None	10 minutes	SysAd/DBA, DWSOD
2. Receives log-in and password thru email.	2. Releases log-in and password to the user/requester thru email.	None	10 minutes	SysAd/DBA, DWSOD
TOTAL PROCESSING TIME (DWSOD):		**55 minutes**		
TOTAL PROCESSING FEE:		**None**		

TOTAL AVERAGE PROCESSING TIME:	**3 Hours, 30 minutes**
TOTAL PROCESSING FEE:	**None**

36. Processing of Certificate of Cleared Accountabilities for Retirees per RMO 40-2020

Mandatory retirees are processing clearance from different offices and the Certificate of No Active System Account is issued to the retiree to ensure that all of the retiree's systems account are revoked.

Office or Division:	- Network Management and Technical Support Division (NMTSD), Information Systems Development and Operations Service (ISDOS) - Data Warehousing and Systems Operations Division (DWSOD), Information Systems Development and Operations Service (ISDOS) - Security Management Division (SMD), Information Systems Project Management Service (ISPMS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	G2G - Government to Government (employee or official)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
List of mandatory retiring personnel with retirement effectivity date. (1 Original Copy)	Personnel Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Security Management Division (SMD)				
1. Transmit List of Mandatory retirees with retirement effectivity dates.	1. Receive List of mandatory retirees from Personnel Division with retirement date;	None	10 minutes	Quality Analyst, SMD
None	1.1. Forward/endorse copy of list of retirees to NMTSD;	None	10 minutes	Quality Analyst, SMD
None	1.2. Forward/endorse copy of list of retirees to DWSOD.	None	10 minutes	Quality Analyst, SMD
TOTAL PROCESSING TIME (SMD):		**30 minutes**		
TOTAL PROCESSING FEE:		**None**		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Network Management and Technical Support Division (NMTSD)				
1. Transmit List of Mandatory retirees with retirement effectivity dates.	1. Receive list of Mandatory Retirees (LMR) from Personnel Division (per RMO 40-2020 Sect. V. C.3.A;	None	2 minutes	Receiving Clerk, DWSOD
	1.1. Endorsed list of Mandatory Retirees (LMR) from Personnel Division to Automation (OA)Processor, NMTSD;			Chief/Receiving Clerk, DWSOD
	1.2. Reviews/evaluates Access Request Form, ARS and necessary attachments; initials/signs request form and ARS;			Automation (OA) Processor
2. Requestor submits request for issuance Certificate of Cleared Accountability (CCA) with duly accomplished BIR Form 0043 in conforme with RMO 28-2020 on the Updated Policies and Procedures for the Granting and Revocation of System Access.	2. Receive request for Certification of Cleared Accountabilities (CCA) from retirees/personnel;	None	2 minutes	Automation (OA) Processor
	2.1. Revoke office automation systems account of retiree on effectivity date of retirement;	None	10 minutes	OA Processor
	2.2. Note request and Initial CCA;	None	10 minutes	OA Processor
	2.3. Review and signs on the CCA.	None	5 minutes	NMTSD Chief
3. Receive signed Certificate of Cleared Accountability.	3. Record and release signed CCA to requestor/retirees.	None	5 minutes	Receiving Clerk, NMTSD

TOTAL PROCESSING TIME (NMTSD):	**34 minutes**
TOTAL PROCESSING FEE:	**None**

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Data Warehousing and Systems Operations Division (DWSOD)				
1. Transmit List of Mandatory retirees with retirement effectivity dates.	1. Receive list of Mandatory Retirees (LMR) from Personnel Division (per RMO 40-2020 Sect. V. C.3.A);	None	2 minutes	Receiving Clerk, DWSOD
	1.1. Endorsed list of Mandatory Retirees (LMR) from Personnel Division to Systems Administrator, DWSOD;	None	10 minutes	Chief/Receiving Clerk, DWSOD
None	1.2. Receive list of Mandatory Retirees (LMR) from Chief, DWSOD.	None	2 minutes	System Administrator, DWSOD
2. Requestor submits request for issuance Certificate of Cleared Accountability (CCA) with duly accomplished BIR Form 0044 in conforme with RMO 28-2020 on the Updated Policies and Procedures for the Granting and Revocation of System Access.	2. Receive request for issuance of Certificate of Cleared Accountability (CCA) (per RMO 40-2020 Sect. V.C.6.);	None	2 minutes	Receiving Clerk, DWSOD
None	2.1. Receive, validate, detach submitted BIR Form 0044 and affix initial on the CCA (per RMO 40-2021, Sect. C.6);	None	10 minutes	System Administrator, DWSOD
None	2.2. DWSOD Chief review and signs on the CCA.	None	5 minutes	Chief, DWSOD
None	2.3. Revoke all active systems account of retiree on effectivity date of retirement.	None	2 Hours, 30 minutes	System Administrator, DWSOD
3. Receive signed Certificate of Cleared Accountability.	3. Record and release signed CCA to requestor/retirees.	None	5 minutes	Receiving Clerk, DWSOD
TOTAL PROCESSING TIME (DWSOD):		**3 Hours, 6 minutes**		
TOTAL PROCESSING FEE:		**None**		

TOTAL PROCESSING TIME (DWSOD):	**4 Hours, 10 minutes**
TOTAL PROCESSING FEE:	**None**

37. Processing of the Request for Certificate of Employment (COE) for Active Employees (AHRMD)

The Administrative and Human Resource and Management Division (AHRMD) of the Regional Office processes the request for COE of the BIR employees assigned in the Regional and District Offices for different purposes such as medical and hospital, visa application, retirement, bank loan, housing loan, school requirement or for whatever legal purpose it may serve the employee.

Office or Division:	Administrative and Human Resource and Management Division (AHRMD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	- Active Bureau of Internal Revenue employees - Authorized representative/s of the BIR employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Completely filled-out request form (1 copy);	Administrative and Human Resource and Management Division (AHRMD)
2. Photocopy of the ID of the requesting BIR employee (1 copy);	Provided by the requesting BIR employee
3. Photocopy of the latest payslip of the requesting BIR employee (1 copy);	Provided by the requesting BIR employee
4. Photocopy of 2 government issued IDs of the authorized representative/s (1 copy).	Provided by the requesting BIR employee/representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the AHRMD the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the database;	None	5 minutes	Receiving Officer, AHRMD
None	1.1. Evaluate and validate required information to process COE;	None	(Individual requests: 30 minutes) (Group or multiple requests: 1 day	Personnel Officer, (Human Resource Management Section (HRMS)) AHRMD
None	1.2. For medical and hospital purposes;	None	(Individual requests: 1 hour) (Group or multiple requests: 1 day)	Personnel Officer, (HRMS) AHRMD
None	1.3. For other purposes such as visa application, retirement, bank loan, housing loan, school requirement or for whatever legal purpose;	None	30 minutes	Personnel Officer, (HRMS) AHRMD
None	1.4. Encode, generate and affix initial on COE;	None	30 minutes	Personnel Officer, (HRMS) AHRMD
None	1.5. Review and affix initial;	None	30 minutes	Section Chief, (HRMS) AHRMD
None	1.6. Approve and sign COE;	None	30 minutes	Division Chief/Assistant Chief AHRMD
None	1.7. Record approved COE;	None	10 minutes	Section Chief, (HRMS) AHRMD
2. Receive signed COE.	2. Release signed COE.	None	10 minutes	Releasing Officer AHRMD

MEDICAL AND HOSPITAL PURPOSES	
TOTAL PROCESSING TIME (INDIVIDUAL):	2 Hours, 25 minutes
TOTAL PROCESSING FEE:	None
TOTAL PROCESSING TIME (GROUP OR MULTIPLE REQUESTS):	1 Day, 1 Hour, 55 minutes
TOTAL PROCESSING FEE:	None
OTHER PURPOSES	
TOTAL PROCESSING TIME (INDIVIDUAL):	2 Hours, 55 minutes
TOTAL PROCESSING FEE:	None
TOTAL PROCESSING TIME (GROUP OR MULTIPLE REQUESTS):	1 Day, 1 Hour, 55 minutes
TOTAL PROCESSING FEE:	None

38. Processing of the Request for Certificate of Employment (COE) for Active Employees (HRDS)

The Information and Records Section (IRS) of the Personnel Division (PD) processes the request for COE of the Bureau of Internal Revenue (BIR) employees assigned in the National Office for different purposes such as medical and hospital, visa application, retirement, bank loan, housing loan, school requirement or for whatever legal purpose it may serve the employee.

Office or Division:	Personnel Division (PD), Human Resource Development Service (HRDS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	- Active Bureau of Internal Revenue employees - Authorized representative/s of the BIR employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Completely filled-out request form (1 copy);	Personnel Division (PD)
2. Photocopy of the ID of the requesting BIR employee (1 copy);	Provided by the requesting BIR employee
3. Photocopy of the latest payslip of the requesting BIR employee (1 copy);	Provided by the requesting BIR employee
4. Photocopy of 2 government issued IDs of the authorized representative/s (1 copy). Note: Authorization is included in the Request form.	Provided by the requesting BIR employee/representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the Personnel Division the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the database;	None	5 minutes	Receiving Officer, Personnel Division (PD)
None	1.1. Evaluate and validate required information to process COE;	None	(Individual requests: 30 minutes) (Group or multiple requests: 1 day)	Personnel Officer, (IRS) PD
None	1.2. For medical and hospital purposes;	None	(Individual requests: 1 hour) (Group or multiple requests: 1 day)	Personnel Officer, (IRS) PD
None	1.3. For other purposes such as visa application, retirement, bank loan, housing loan, school requirement or for whatever legal purpose;	None	30 minutes	Personnel Officer, (IRS) PD
None	1.4. Encode, generate and affix initial on COE;	None	30 minutes	Personnel Officer, (IRS) PD
None	1.5. Review and affix initial;	None	30 minutes	Section Chief, (IRS) PD
None	1.6. Approve and sign COE;	None	30 minutes	Division Chief/Assistant Chief, (IRS) PD
None	1.7. Record approved COE;	None	10 minutes	Section Chief, (IRS) PD
2. Receive signed COE.	2. Release signed COE.	None	10 minutes	Section Chief, (IRS) PD

MEDICAL AND HOSPITAL PURPOSES	
TOTAL PROCESSING TIME (INDIVIDUAL):	2 Hours, 25 minutes
TOTAL PROCESSING FEE:	None
TOTAL PROCESSING TIME (GROUP OR MULTIPLE REQUESTS):	1 Day, 1 Hour, 55 minutes
TOTAL PROCESSING FEE:	None
OTHER PURPOSES	
TOTAL PROCESSING TIME (INDIVIDUAL):	2 Hours, 55 minutes
TOTAL PROCESSING FEE:	None
TOTAL PROCESSING TIME (GROUP OR MULTIPLE REQUESTS):	1 Day, 1 Hour, 55 minutes
TOTAL PROCESSING FEE:	None

39. Indorsement of Landbank of the Philippines (LBP) E-Card Data Capture Form (EDCF) for General Office Payroll (AHRMD)

The LBP-EDCF is one of the required document for new employees to be included in the General Office Payroll. Other employees may request for a new E-Card due to promotion, lost, change of name/PIN, captured in the machine or damaged E-Card.

Office or Division:	Administrative and Human Resource Management Division (AHRMD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	All Bureau of Internal Revenue (BIR) employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. 1 Original Copy of LBP E-Card Data Capture Form;	AHRMD
2. 1 Original Copy of ATM Card Request/Update Form;	AHRMD
3. 1 Original Copy of Letter to LBP (Indorsement & Authority to Release);	AHRMD
4. 1 Photocopy of Appointment – if newly hired and promoted employees;	Employee's copy
5. 1 Original Copy of Notarized Affidavit of Loss – if lost/stolen BIR E-card;	Provided by the employee from a notary public
6. 1 Certified True Copy of Marriage Contract/Birth Certificate - if change of name;	Philippine Statistics Authority (PSA)
7. 1 Photocopy of Court Decisions – if change of name.	Philippine Courts

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure checklist from HR Section.	1. Issue Checklist to employee concerned.	None	10 minutes	Administrative Officer HR Section, AHRMD
2. Submit LBP E-Card Data Capture Form and ATM Card Request/Update Form with complete attachments.	2. Receive and check the completeness of the documents submitted;	None	10 minutes	Administrative Officer HR Section, AHRMD
2.1. Appointment (new/ promotion).	2.1. If complete: receive, record and indicate date of release in employee's checklist copy;	None		
2.2. Affidavit of loss (lost/stolen).	2.2. If incomplete: mark additional required documents for completion and return documents to employee for compliance.	None		
2.3. Marriage Contract, Birth Certificate (change of name).	None	None		
2.4. Court Decisions (change of name).	None	None		
3. None	3. Prepare the following:		30 minutes	Administrative Officer HR Section, AHRMD
3.1. None	3.1. Indorsement Letter to LBP;	None		
3.2. None	3.2. Authority to Release E-Card.	None		
4. None	4. Affix initial and forward the following documents for initial and signature to the Chief, Payroll Section;	None	10 minutes	Administrative Officer HR Section, AHRMD
4.1. None	4.1. Indorsement Letter;	None		
4.2. None	4.2. Authority to Release E-Card;	None		
4.3. None	4.3. E-Card Data Capture Form;	None		
4.4. None	4.4. E-Card Validation Form.;	None		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
5. None	5. Sign all the documents.	None	30 minutes	Section Chief HR Section AHRMD
6. None	6. Approve and sign the Indorsement Letter and Authority to Release E-Card.	None	1 Hour	Division Chief/Assistant Division Chief AHRMD
7. None	7. Return all the signed documents to the Payroll Processor;	None	10 minutes	Secretary of the Chief/Assistant Chief AHRMD
8. None	8. Release the Indorsement Letter, Authority to Release, EDCF/ATM Card Request Form/Validation Form to the employee.	None	10 minutes	Administrative Officer HR Section, AHRMD
9. Receive the signed Indorsement Letter, Authority to Release E-Card, EDCF/ATM Card Request Form/Validation Form.	None	None	10 minutes	Employee concerned
10. Submit to LBP-East Avenue all the required documents. (Upon receipt of the BIR E-Card from LBP, the employee must submit a photocopy {back to back} to the Chief, Personnel Division, Attention: The Chief, Payroll Section for encoding in the General Office Payroll).	None	₱ 100.00 (initial deposit only for new employee) ₱ 250.00 (for the replacement of E-card)	1 Day	Employee concerned
TOTAL PROCESSING TIME:		**1 Day, 3 Hours**		
TOTAL PROCESSING FEE:		**None**		

40. Indorsement of Landbank of the Philippines (LBP) E-Card Data Capture Form (EDCF) for General Office Payroll (PD)

The LBP-EDCF is one of the required document for new employees to be included in the General Office Payroll. Other employees may request for a new E-Card due to promotion, lost, change of name/ PIN, captured in the machine or damaged E-Card.

Office or Division:	Personnel Division (PD) - Payroll Section
Classification:	Simple
Type of Transaction:	Government - to - Government (G2G)
Who may avail:	All Bureau of Internal Revenue (BIR) employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1 Original Copy of LBP E-Card Data Capture Form	Personnel Division - Payroll Section
1 Original Copy of ATM Card Request/Update Form	Personnel Division - Payroll Section
1 Original Copy of Letter to LBP (Indorsement & Authority to Release)	Personnel Division - Payroll Section
1 Photocopy of Appointment - if newly hired and promoted employees	Employee's copy
1 Original Copy of Notarized Affidavit of Loss - if lost/stolen BIR E-card	Provided by the employee from a notary public
1 Certified True Copy of Marriage Contract/Birth Certificate - if change of name	Philippine Statistics Authority (PSA)
1 Photocopy of Court Decisions - if change of name	Philippine Courts

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure, fill-up and submit checklist with LBP E-Card Data Capture Form and ATM Card Request/ Update Form with complete attachments: - Appointment (new/ promotion) - Affidavit of loss (lost/ stolen) - Marriage Contract, Birth Certificate (change of name) - Court Decisions (change of name)	1. Receive and check the completeness of the documents submitted	None	5 Minutes	Administrative Officer Payroll Section, PD
	2. Prepare the following: - Indorsement Letter to LBP - Authority to Release E-Card	None	10 Minutes	Administrative Officer Payroll Section, PD
	3. Affix initial and forward the following documents for initial and signature to the Chief, Payroll Section: - Indorsement Letter - Authority to Release E-Card - E-Card Data Capture Form - E-Card Validation Form	None	5 Minutes	Administrative Officer Payroll Section, Personnel Division
	4. Sign all the documents	None	10 Minutes	Section Chief Payroll Section, Personnel Division
	5. Approve and sign the Indorsement Letter and Authority to Release E-Card	None	10 Minutes	Division Chief/ Assistant Division Chief Personnel Division
	6. Return all the signed documents to the Payroll Processor	None	3 minutes	Division Chief/ Assistant Division Chief

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Personnel Division
	7. Release the Indorsement Letter, Authority to Release, EDCF/ ATM Card Request Form/ Validation Form to the concerned employee	None	3 minutes	Administrative Officer Payroll Section, Personnel Division
2. Receive the signed Indorsement Letter, Authority to Release E-Card, EDCF/ ATM Card Request Form/ Validation Form and submit to LBP-East Avenue all the required documents. Comply with bank policy on the opening/ replacement of payroll account. *		₱100.00 (initial deposit only for new employee) ₱250.00 (for the replacement of E-card)		Employee concerned
3. Photocopy the Deposit Slip and submit to the Chief, Personnel Division, Attention: Payroll Section	8. Receive and encode the Payroll Account Number to the New BIR Payroll System (NBPS)		5 Minutes	Administrative Officer Payroll Section, Personnel Division
* Time required for submission to LBP East Avenue depends on the volume of transaction in the bank.				
TOTAL PROCESSING TIME:		**51 Minutes**		
TOTAL PROCESSING FEE:		**₱100 or ₱250**		

41. Processing of the Request for Service Record (SR) for Active Employees (AHRMD)

The Administrative and Human Resource and Management Division (AHRMD) of the Regional Office processes the request for SR of the Bureau of Internal Revenue (BIR) employee assigned in the Regional District Offices for different purposes such as visa application, retirement, bank loan, housing loan, school requirement, training or for whatever legal purpose it may serve the client.

Office or Division:	Administrative and Human Resource and Management Division (AHRMD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	- Active BIR employees - Authorized representative/s of the BIR employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Completely filled-out request form (1 copy);	Administrative and Human Resource and Management Division (AHRMD)
2. Photocopy of the ID of the requesting BIR employee (1 copy);	Provided by the requesting BIR employee
3. Photocopy of the latest payslip of the requesting BIR employee (1 copy);	Provided by the requesting BIR employee
4. Photocopy of 2 government issued IDs of the authorized representative/s (1 copy). Note: Authorization is included in the Request form	Provided by the requesting BIR employee/representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Submit to the AHRMD the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the date;	None	5 minutes	Receiving Officer, (AHRMD)
None	1.1. Evaluate and validate required information to process SR;	None	1 Day	Personnel Officer, (Human Resource Management Section (HRMS)) AHRMD
None	1.2. Encode, generate and affix initial on SR;	None	30 minutes	Personnel Officer, (HRMS) AHRMD
None	1.3. Review and affix initial;	None	30 minutes	Section Chief (HRMS) AHRMD
None	1.4. Approve and sign SR;	None	30 minutes	Division Chief/Assistant Chief AHRMD
None	1.5. Record Approved SR.	None	10 minutes	Section Chief (HRMS) AHRMD
None	2. Release signed SR.	None	10 minutes	Releasing Officer AHRMD
TOTAL PROCESSING TIME:		**1 Day, 1 Hour, 55 minutes**		
TOTAL PROCESSING FEE:		**None**		

42. Processing of the Request for Service Record (SR) for Active Employees (HRDS)

The Information and Records Section (IRS) of the Personnel Division (PD) process the request for SR of the Bureau of Internal Revenue (BIR) employee for different purposes such as visa application, retirement, bank loan, housing loan, school requirement, training or for whatever legal purpose it may serve the client.

Office or Division:	Personnel Division (PD), Human Resource Development Service (HRDS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	- Active BIR employees - Authorized representative/s of the BIR employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Completely filled-out request form (1 copy);	Personnel Division (PD)
2. Photocopy of the ID of the requesting BIR employee (1 copy);	Provided by the requesting BIR employee
3. Photocopy of the latest payslip of the requesting BIR employee (1 copy);	Provided by the requesting BIR employee
4. Photocopy of 2 government issued IDs of the authorized representative/s (1 copy).	Provided by the requesting BIR employee/representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the Personnel Division (PD) the duly accomplished request form and complete required attachments.	1. Receive, validate and record Request for COE in the date;	None	5 minutes	Receiving Officer, (PD)
None	1.1. Evaluate and validate required information to process SR;	None	1 Day	Personnel Officer, (IRS) PD
None	1.2. Encode, generate and affix initial on SR;	None	30 minutes	Personnel Officer, (IRS) PD
None	1.3. Review and affix initial;;	None	30 minutes	Section Chief, (IRS) PD
None	1.4. Approve and sign SR;	None	30 minutes	Division Chief/Assistant Chief PD
None	1.5. Record Approved SR.	None	10 minutes	Section Chief, (IRS) PD
None	2. Release signed SR.	None	10 minutes	Releasing Officer PD
TOTAL PROCESSING TIME:		**1 Day, 1 Hour, 55 minutes**		
TOTAL PROCESSING FEE:		**None**		

43. Processing of Application for Dormitory Use

The BIR has always desired to promote productivity through the development of knowledge, skills and attitude (KSA) including social, cultural, health, welfare and other activities of its officials and employees. It has established training centers as well as BIR Dormitories in BIR National/Regional Offices, where its employees can be accommodated.

Office or Division:	Training Delivery Division (TDD)/Administrative & Human Resource Management Division (AHRMD), if applicable
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	Admission to the dormitory shall be limited to the use of BIR personnel only with the following priorities: 1st PRIORITY BIR officials and employees attending trainings/seminars/ conferences and have official transactions with issued Revenue Special Order (RSO) or Regional Revenue Special Order (RRSO) with prior reservations. 2nd PRIORITY BIR officials and employees with official transactions in the National/Regional Offices such as securing accountable forms, submitting of reports, Mission Order, etc., with official letter/authority from their Head of Office and with prior reservations. 3rd PRIORITY BIR officials and employees who need short-term accommodations (one-week only) reporting due to a recently issued Revenue Travel Assignment Order (RTAO) and with prior reservations. 4th PRIORITY BIR officials and employees who need short-term accommodation not longer than one (1) week and with prior reservations. 5th PRIORITY Personnel required to render overtime beyond 9:00 p.m. or those with early flights on official business.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Reservation Acknowledgement Slip (RAS) – Annex TDD Dorm A;	Thru email
2. Dormitory Registration Form (DRF) - Annex TDD Dorm B.	Training Delivery Division (TDD)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Reserve at least two (2) days before check-in via email to the Dormitory-In-Charge (DIC) at ntc.dorm@bir.gov.ph with the following details: Name: Place of Assign-ment: Check-In Date Check-out Date: Purpose:	1. Receive request for reservation.	None	3 minutes (upon receipt of email)	Administrative Officer TDD/AHRMD
2. None	2. Evaluate the request for reservation;	None		
2.1. None	2.1. If employee can be accommodated, inform/ confirm the request for reservation thru email and send RAS to the employee;	None		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2.2. None	2.2. If employee can no longer be accommodated, inform employee thru email by sending a "Fully Booked" Notice (Annex TDD Dorm C). *Reservation shall be on first come, first serve basis.	None		
3. Present RAS to the DIC upon arrival.	3. Verify from the Employees Reservation List if the employee has prior reservation;	None	10 minutes	Administrative Officer TDD/AHRMD
3.1. Present RSO/RRSO or authorization from their Head of Office, to the DIC;	3.1. Issue DRF;	None		
3.2. Present BIR ID for validation;	None	None		
3.3. Accomplish DRF;	None	None		
3.4. Secure Order or Payment (OP) from the Accounting Division;	None	None		
3.5. Pay at the Cashier (General Services Division).	None	None		
4. Present the Official Receipt (OR) to the DIC for the issuance of beddings and linens. Note: Employees with valid reservation shall be given priority for admission. Walk-ins shall be entertained only on the basis of available slots.	4. Secure a photocopy of the OR for file;	None	10 minutes	Administrative Officer TDD/AHRMD
4.1. None	4.1. Issue beddings and linens to the employee.	None		
5. Upon CHECK-OUT, the employee shall:	5. The DIC/Guard-on-Duty shall:	None	10 minutes	Administrative Officer TDD/AHRMD
5.1. Submit to DIC/Guard-on-Duty the triplicate copy (blue) of the DRF.	5.1. Receive the triplicate copy (blue) of the DRF;	None		
5.2. Submit the linens and beddings;	5.2. Check returned linens and beddings;	None		
5.3. Secure Employees Survey Form (Annex TDD DORM D);	5.3. Provide Employees Survey Form;	None		
5.4. Accomplish Employees Survey Form (Annex TDD DORM D);	5.4. Collect the accomplished Employees Survey Form (Annex TDD DORM D) for filing;	None		
5.5. Submit Employees Survey Form (Annex TDD DORM D) to DIC/Guard-on-Duty.	None	None		
TOTAL PROCESSING TIME:		**33 minutes**		
TOTAL PROCESSING FEE:		**None**		

44. Processing of Application for Certification of Trainings Attended/Conducted

A generated database report issued upon request re: list of trainings attended/conducted duly certified/signed by the Chief/Asst. Chief, Training Delivery Division. The certificate is embedded with control number and initial of the processing officer.

Office or Division:	Training Delivery Division (TDD), Human Resource Development Service (HRDS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	All BIR Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Slip (Certification of Trainings Attended/Conducted) Annex TDD Cert. A.	Training Delivery Division (TDD)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
INDIVIDUAL REQUEST				
1. Secure Request Slip (Certification of Trainings Attended/Conducted).	1. Receive request for reservation.	None	1 minute	Administrative Assistant/Administrative Officer Training Delivery Division (TDD)
2. Submit accomplished Request Slip.	2. Receive accomplished Request Slip.	None	1 minute	Administrative Assistant/Administrative Officer TDD
3. Wait for the release of requested Certification.	3. Process, prepare and generate request for issuance of certification;	None	8 minutes	Administrative Officer TDD
None	3.1. Affix initials on the certification/s;	None		
None	3.2. Sign the certification/s.	None		
4. Acknowledge receipt of the certification/s.	4. Record certification/s to be issued	None	10 minutes	Administrative Officer TDD
4.1. None	4.1. Issue the signed Certification of Trainings Attended/ Conducted.	None		
TOTAL PROCESSING TIME:		**20 minutes**		
TOTAL PROCESSING FEE:		**None**		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
GROUP REQUEST				
1. Secure/E-mail Request Slip (Certification of Trainings Attended/Conducted).	1. Provide/E-mail Request Slip (Certification of Trainings Attended/Conducted).	None	3 minute	Administrative Assistant/Administrative Officer Training Delivery Division (TDD)
2. Submit accomplished Request Slip.	2. Receive accomplished Request Slip.	None	3 minute	Administrative Assistant/Administrative Officer TDD
3. Wait for the release of requested Certification.	3. Process, prepare and generate request for issuance of certification;	None	2 Days	Administrative Officer TDD
None	3.1. Affix initials on the certification/s;	None		
None	3.2. Sign the certification/s.	None		
4. Acknowledge receipt of the certification/s.	4. Record certification/s to be issued	None	30 minutes	Administrative Officer TDD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
4.1. None	4.1. Issue the signed Certification of Trainings Attended/Conducted.	None		
TOTAL PROCESSING TIME:		**2 Days, 36 minutes**		
TOTAL PROCESSING FEE:		**None**		

45. Preparation/ Dissemination of Revenue Special Order (RSO)/Regional Revenue Special Order (RRSO) of Trainings Coordinated by Other Offices

RSO/RRSO is a written directive signed by the Commissioner of Internal Revenue/Deputy Commissioner of Resource Management Group/Regional Director for BIR employees to attend/conduct trainings, seminars, or workshops.

Office or Division:	Training Delivery Division (TDD)/Administrative & Human Resource Management Division (AHRMD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	BIR Employees Only

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter or Memorandum Request for the Preparation of RSO/RRSO signed by the Head of Office.	Requesting Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Letter or Memorandum Request for the Preparation of RSO/ RRSO with detailed requirements.	1. Receive and encode in the Incoming /Outgoing Database the Letter or Memorandum Request.	None	5 minutes	Administrative Assistant/Administrative Officer TDD/AHRMD
2. Wait for the RSO/RRSO to be signed and numbered.	2. Identify target participants and prepare RSO/RRSO and encode at the Events RSO Management Database for monitoring and clearing	None	2 Hours	Administrative Officer TDD/AHRMD
None	2.1. Affix initials to the unnumbered RSO/RRSO;	None	2 minutes	
None	2.2. Route unnumbered RSO/RRSO to various Offices for initial/signature/numbering;	None		
None	2.3. Receive signed and numbered RSO;	None	2 minutes	
None	2.4. Disseminate numbered RSO thru email to concerned participants copy furnished their Head of Office and/or Chief of the Human Resource Management Section (HRMS) of AHRMD for regional participants.	None	15 minutes	
TOTAL PROCESSING TIME:		**2 Hours, 24 minutes**		
TOTAL PROCESSING FEE:		**None**		

46. Preparation/ Dissemination of Revenue Special Order (RSO)/Regional Revenue Special Order (RRSO) of External Trainings

This is a written directive signed by the Commissioner of Internal Revenue/Deputy Commissioner of Resource Management Group/Regional Director for BIR employees to attend/conduct trainings, seminars, or workshops.

Office or Division:	Training Delivery Division (TDD)/Administrative & Human Resource Management Division (AHRMD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	BIR Employees Only

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Invitation Letter/Indorsement from Department of Finance (DOF) or other Offices;	Requesting office/personnel
2. Signed Detailed Evaluation Form;	Training Management Division (TMD)
3. Approved Funding (if applicable).	Requesting office/personnel

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit signed Detailed Evaluation from TMD (with approved funding if applicable).	1. Receive and encode signed Detailed Evaluation at the Receiving/Releasing Database (with approved funding if applicable).	None	2 minutes	Administrative Assistant/Administrative Officer TDD/AHRMD
2. Wait for the RSO to be signed and numbered by Records Division/AHRMD.	2. Prepare RSO;	None	5 minutes	Administrative Assistant/Administrative Officer TDD/AHRMD
None	2.1. Encode at the Events RSO Management Database for monitoring and clearing;	None	20 minutes	Administrative Assistant/Administrative Officer TDD/AHRMD
None	2.2. Affix initials to the unnumbered RSO/RRSO;	None		
None	2.3. Route unnumbered RSO/RRSO to various Offices for initial/signature/numbering;	None		
None	2.4. Receive signed and numbered RSO.	None		
3. None	3. Disseminate numbered RSO thru email to requesting party.	None		
TOTAL PROCESSING TIME:		**27 minutes**		
TOTAL PROCESSING FEE:		**None**		

47. Preparation/ Issuance of Certificate/s of Trainings Attended/Conducted to Participants/ Resource Speakers of Trainings Coordinated by Other Offices

Certificates are given to participants/resource speakers who have completely attended/conducted trainings, seminars, or workshops.

Office or Division:	Training Delivery Division (TDD)/Administrative & Human Resource Management Division (AHRMD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	BIR Employees Only

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter or Memorandum Request for the Preparation of Certificates of Trainings Attended/Conducted signed by the Head of Office);	Requesting Office
2. Hard and soft copy of RSO;	Requesting Office
3. Coordinating Slip (Annex TDD CERT B), if applicable.	TDD/AHRMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Letter or Memorandum Request for the Preparation of Certificates.	1. Receive the Letter or Memorandum Request.	None	1 minute	Administrative Assistant/Administrative Officer TDD/AHRMD
2. Accomplish TDD Coordinating Slip indicating the type of certificates being requested and the name of signatory of the certificates.	2. Provide client a Coordinating Slip.	None	1 minute	Administrative Assistant/Administrative Officer TDD/AHRMD
3. Submit accomplished Coordinating Slip (Annex TDD CERT B) with the hard and soft copy of the RSO.	3. Receive accomplished Coordinating Slip (Annex TDD CERT B) with the hard and soft copy of RSO.	None	1 minute	Administrative Assistant/Administrative Officer TDD/AHRMD
4. Wait for the certificate/s to be issued.	4. Prepare and generate request for issuance of the certificate/s;	None	2 Hours	Administrative Assistant/Administrative Officer TDD/AHRMD
None	4.1. Affix initials on the certificate/s;	None		
None	4.2. Sign the certificate/s.	None		
5. Pick up the requested certificates and sign at the log book.	5. Record certificates in the log book and call client to pick-up the Certificates.	None	15 minutes	Administrative Assistant/Administrative Officer TDD/AHRMD
TOTAL PROCESSING TIME:		**2 Hours, 18 minutes**		
TOTAL PROCESSING FEE:		**None**		

48. Processing of Application for Certification of No Training Room/Venue Available

Certification is prepared and issued by the Training Delivery Division to the office concerned that there are no available training venues on the date/s requested.

Office or Division:	Training Delivery Division (TDD), Human Resource Development Service (HRDS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	BIR Officials/Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter or Memorandum re: Request for Venue or Room Availability signed by the Head of Office.	Requesting Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter or memorandum request for reservation.	1. Receive and encode in the Incoming /Outgoing Database the Letter or Memorandum Request..	None	3 minutes	Administrative Assistant/Administrative Officer Training Delivery Division (TDD)
2. Wait for the release of the certification.	2. Check/evaluate if the date requested for the venue is available;	None	30 minutes	Administrative Officer TDD
None	2.1. Prepare, encode and finalize certification of availability/ unavailability of training venues on the date/s requested;	None		
None	2.2. Affix initials on the certification;	None		
None	2.3. Sign the certification.	None		
3. Receive Certification of availability/ unavailability of training venue on the date/s requested and sign in the log book.	3. Record certification in the log book and release to requesting office.	None	5 minutes	Administrative Officer TDD
TOTAL PROCESSING TIME:		**38 minutes**		
TOTAL PROCESSING FEE:		**None**		

49. Processing of Application for Library Borrower's Card

The library borrower's card is issued only to permanent employees in the BIR National Office, free of charge. Employees must use the Library Card to charge out books and other reading materials, reference books and reserved books. The library borrower's card is non-transferable and used only by the employee.

Office or Division:	Library Section (7th Floor), Training Delivery Division (TDD), Human Resource Development Service (HRDS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	Permanent Employees of the National Office

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Valid BIR ID;	BIR Personnel Division
2. Two (2) 1x1" ID Pictures.	Requesting Employee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Apply for Library Borrower's Card by presenting BIR ID.	1. Provide Library Borrower's Card Application Form (ANNEX TDD LIB A) and validate the BIR ID.	None	1 minute	Librarian Training Delivery Division (TDD)
2. Accomplish Library Borrower's Card Application Form.	None	None	5 minutes	Librarian Training Delivery Division (TDD)
3. Submit accomplished Library Borrower's Card Application Form.	3. Evaluate if the form is properly filled up.	None	5 minutes	Librarian Training Delivery Division (TDD)
4. None	4. Encode to the database and print the Library Borrower's Card.	None		Librarian Training Delivery Division (TDD)
5. Wait for the issuance of the Library Borrower's Card.	5. Stamp, sign and paste pictures on the Library Borrower's Card.	None	5 minutes	Librarian Training Delivery Division (TDD)
6. Receive your Library Borrower's Card (ANNEX TDD LIB B).	6. Release the Library Borrower's Card.	None	2 minutes	Librarian Training Delivery Division (TDD)
TOTAL PROCESSING TIME:		**18 minutes**		
TOTAL PROCESSING FEE:		**None**		

50. Circulation (Lending/Retrieving) of Books/Issuances to/ from BIR Employees

The BIR Library provides issuances of the BIR such as memorandums, rulings, and legal cases for research purposes. Some documents are confidential and only available for room use only. Likewise, some books/library materials can be borrowed for a period.

Office or Division:	Library Section (7th Floor), Training Delivery Division (TDD), Human Resource Development Service (HRDS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	Employees of BIR National Office

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. BIR Library Borrower's Card.	BIR Library

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sign in the Log Book.	1. Provide and request employee to sign in the Log Book.	None	1 minute	Librarian, Training Delivery Division (TDD)
2. Inquire about the specific book/issuance needed.	2. Search for the book/issuance needed;	None	20 minutes	Librarian, Training Delivery Division (TDD)
None	2.1. Recommend other source if the book/issuance is not available.	None	5 minutes	
3. Submit your Library Borrower's Card.	3. Receive the employee's Library Borrower's Card;	None		Librarian, Training Delivery Division (TDD)
3.1. Fill up and submit the book card (ANNEX TDD LIB C) with your name, division/office, and date borrowed.	3.1. Require employee to fill-up the book card and receive the same.	None	5 minutes	
4. Receive the book/issuance requested.	4. Provide the book/issuance requested;	None		Librarian, Training Delivery Division (TDD)
None	4.1. Record the transaction in the library database and keep the library borrower's card with the book card.	None		
5. Return the book/issuance.	5. Receive the book/issuance and return the employee's Library Borrower's Card;	None	2 minutes	Librarian, Training Delivery Division (TDD)
None	5.1. Initial and indicate date return in the bookcard;	None		
None	5.2. Return the book/issuance in the filing cabinet/shelf.	None		
TOTAL PROCESSING TIME:		**33 minutes**		
TOTAL PROCESSING FEE:		**None**		

51. Processing of Application for Foreign Learning and Development Programs

This is in relation to the processing of foreign learning and development program applications that may be requested by officials and employees of the Bureau of Internal Revenue to support their professional/career growth in the BIR.

Office or Division:	Training Management Division (TMD) - Scholarship Section (SS)
Classification:	Highly Technical
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	Officials and employees who will attend a foreign learning and development program. (Thru Training Issuance, Invitation from a foreign government, etc.)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Invitation Letter published thru Training Issuance;	1.1. Training Management Division 1.2. Downloadable at BIR e-mail facility (thru Internal Communications Division's e-mail account)
2. Training and Development Registration Form print out completed and signed by the immediate supervisor;	Training Management Division
3. Endorsement Letter signed by the concerned Division Chief and Assistant Commissioner / Revenue District Officer or Division Chief and Regional Director;	Head of office concerned
4. Statement of the applicant's Actual Duties and Responsibilities signed by the concerned Head of Office;	Head of office concerned
5. A copy of the applicant's Updated Service Record duly signed by the Chief, Personnel Division / AHRMD;	Personnel Division / AHRMD
6. Certificate of No Pending Criminal and/or Administrative case;	Internal Investigation Division / Regional Investigation Division
7. Application letter that comprehensively describes motivation to participate or Letter of Intent indicating the financial terms to be provided by either self or sponsor signed by the applicant;	Employee concerned
8. Certificate of Training signed by Chief, Training Delivery Division or Chief, Training Management Division whichever is applicable.	Training Delivery Division / Training Management Division
ADDITIONAL REQUIREMENT/S FOR THE OFFICIAL NOMINEE/S AFTER DELIBERATION	
1. Latest Personal Data Sheet with picture attached (if applicable);	Employee concerned
2. Approved Request for Funding with all the details (if funded by BIR);	Employee concerned
3. Confirmation Letter from the host or inviting learning institution indicating the financial terms to be provided by either self or sponsor;	Host / inviting learning institution
4. Application/Registration Form (if applicable);	Host / inviting learning institution
5. Copy of the latest pay slip;	Personnel Division
6. Name of Guarantor.	Employee concerned
ADDITIONAL REQUIREMENT/S FOR THE OFFICIAL NOMINEE/S AFTER DELIBERATION	
1. Post-training/event report (within one (1) calendar month after the training/event).	Employee concerned

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
PRE-DELIBERATION				
1. Submit the accomplished Training and Development Registration Form together with the completed documentary requirements to Scholarship Section of the TMD for evaluation.	1. Receive/Deny acceptance of required documents based on the correctness and completeness;	None	15 minutes	Admin. Officer SS, TMD
None	1.1. Prepare the Matrix of Nominees indicating the list of qualified	None	2 Hours	Admin. Officer SS, TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	applicants who passed the initial screening;			
None	1.2. Review, initial and sign the matrix of nominees;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	1.3. Schedule a Personnel Development Committee (PDC) deliberation and prepare a Notice of Meeting;	None	15 minutes	Admin. Officer SS, TMD
None	1.4. Review, initial and sign the Notice of Meeting;	None	1 Hour	Section Chief/Assistant Chief/Division Chief TMD
None	1.5. Review, initial and sign the Notice of Meeting;	None	4 Hours	HREA, ACIR, HRDS
None	1.6. Review and sign the Notice of Meeting;	None	4 Hours	DCIR RMG
None	1.7. Distribute to the members of the PDC a copy of the Notice of Meeting;	None	15 minutes	Admin. Officer SS, TMD
None	1.8. Prepare attendance sheet for the PDC deliberation;	None	15 minutes	Admin. Officer SS, TMD
DELIBERATION				
None	1.9. Deliberate en banc on the applicants' qualifications and choose the most qualified who may participate in the foreign learning and development programs including scholarships;	None	2 Hours	Personnel Development Committee Members and Secretariat
POST-DELIBERATION AND PREPARATION OF TRAINING DOCUMENTS				
None	1.10. Prepare the following documents after deliberation: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected f. Minutes of meeting	None	1 minute	Admin. Officer SS, TMD
None	1.11. Review and initial the following documents: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected	None	4 Hours	Section Chief/Assistant Chief/Division Chief TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	f. Minutes of meeting			
None	1.12. Review and initial the following documents: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected f. Minutes of meeting	None	1 Day	HREA., ACIR, HRDS
None	1.13. Review and initial the following documents: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected f. Minutes of meeting	None	1 Day	DCIR RMG
None	1.14. Review and sign the following documents: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected f. Minutes of meeting	None	1 Day	CIR
2. Receive and acknowledge information from TMD on the acceptance in selection of the official nominee/s.	2. Once the nomination letter has been signed by the Commissioner, notify applicants thru phone call, e-mail or mail of their selection in the list;	None	15 minutes	Admin. Officer SS, TMD
None	2.1. Inform the host/inviting learning institution of the official nominee/s.	None	15 minutes	Admin. Officer SS, TMD
3. Submit the additional requirements to TMD, if applicable.	3. Receive the additional requirements from the applicant/s.	None	15 minutes	Admin. Officer SS, TMD
4. Register to either online or thru the host country/inviting learning institution of the program or event in coordination with the TMD for learning and development programs or International Tax Affairs Division for events on international commitments. Fill out the registration form provided by the host	4. Receive from the applicant the filled out registration form together with the application documents.	None	15 minutes	Admin. Officer SS, TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
country/inviting learning institution and shall send it to TMD or ITAD together with the application documents.				
5. Coordinate with the host country/inviting learning institutions the other details of attendance to the training or event.	5. Send the accomplished registration form and other application documents to the host country/inviting learning institution.	None	2 Hours	Admin. Officer SS, TMD
6. Ask for the confirmation letter from the host or inviting learning institution indicating the financial terms to be provided by the sponsor thru e-mail, fax or mail.	None	None		
7. Once the confirmation letter has been received, and if the host or inviting learning institution shall shoulder all expenses, submit it to TMD for the preparation of the endorsement letter to DOF, Request for Travel Authority and other necessary documents. However, if the program fee and travel expenses shall be shouldered by the BIR, the request for funding shall be prepared except if the participation concerns international commitment in which case the request for funding shall be prepared by ITAD.	7. Receive from applicant/s a copy of the confirmation letter and approved request for funding (if funded by the BIR) for the preparation of endorsement letter to DOF, request for travel authority and other travel documents;	None	15 minutes	Admin. Officer SS, TMD
None	7.1. Prepare the endorsement letter to DOF, Request for Travel Authority and other travel documents;	None	3 Hours	Admin. Officer SS, TMD
None	7.2. Review and initial the endorsement letter to DOF, Request for Travel Authority and other travel documents;	None	4 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	7.3. Review and initial the endorsement letter to DOF, Request for Travel Authority and other travel documents;	None	4 Hours	HREA., ACIR, HRDS
None	7.4. Review and initial the endorsement letter to DOF, Request for Travel Authority and other travel documents. (if funded by the BIR);	None	4 Hours	ACIR, Finance Service (FS)
None	7.5. Review and initial the endorsement letter to DOF, Request for Travel Authority and other travel documents;	None	4 Hours	DCIR RMG
None	7.6. Review and sign the endorsement letter to DOF, Request for Travel Authority and other travel documents;	None	1 Day	CIR
None	7.7. Once the endorsement letter and request for travel authority has been signed by the Commissioner, transmit to DOF for processing of the Travel Authority;	None	4 Hours	Admin Aide (Liaison Officer) TMD
None	7.8. Wait for the approval of the Travel Authority from DOF;	None	15 Days*	DOF
None	7.9. Claim the certified true copy of the approved/signed Travel Authority from DOF.		4 Hours	Admin Aide (Liaison Officer) TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
8. Claim the certified copy of the approved/signed Travel Authority from the Scholarship Section of the TMD and proceed to the processing of the following documents: a. Passport application or renewal (DFA) b. Visa application (if applicable) (Embassy) c. Booking for Flight ticket and travel insurance d. Booking for Hotel accommodation e. Disbursement voucher and Obligation request (if funded by the BIR) f. Itinerary of Travel	8. Release the certified copy of the approved/signed Travel Authority.	None	15 minutes	Admin. Officer SS, TMD
9. Once the approved Travel Authority from DOF has been received, submit a copy of the pay slip and name of Guarantor to TMD for the preparation of Scholarship/ Training Service Contract.	9. Receive copy of the pay slip and name of guarantor for the preparation of the Scholarship/ Training Service Contract;	None	15 minutes	Admin. Officer SS, TMD
None	9.1. Prepare the Scholarship/ Training Service Contract;	None	2 Hours	Admin. Officer SS, TMD
None	9.2. Review and finalize the Scholarship/ Training Service Contract.	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
10. Claim and sign the Scholarship/Training Service Contract.	10. Release the Scholarship/ Training Service Contract to the applicant/s for signature.	None	15 minutes	Admin. Officer SS, TMD
11. Submit the signed Scholarship/ Training Service Contract to TMD for signature of the Commissioner.	11. Receive from the applicant/s the signed Scholarship/ Training Service Contract for signature of the Commissioner;	None	15 minutes	Admin. Officer SS, TMD
None	11.1. Review and initial the Scholarship/ Training Service Contract;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	11.2. Review and initial the Scholarship/ Training Service Contract;	None	1 Day	HREA., ACIR, HRDS
None	11.3. Review and initial the Scholarship/ Training Service Contract;	None	1 Day	DCIR RMG
None	11.4. Review and sign the Scholarship/ Training Service Contract.	None	1 Day	CIR
12. After completing the signatures, have the scholarship/ training service contract notarized and send it back to TMD for recording and filing.	12. Once the contract has been notarized, receive from applicant the copy of the scholarship/training service contract;	None	15 minutes	Admin. Officer SS, TMD
None	12.1. Prepare the Revenue Special Order;	None	2 Hours	Admin. Officer SS, TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	12.2. Review, initial and sign the Revenue Special Order;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	12.3. Review and initial the Revenue Special Order;	None	4 Hours	HREA., ACIR, HRDS
None	12.4. Review and initial the Revenue Special Order. (If funded by the BIR);	None	4 Hours	ACIR, FS
None	12.5. Review and initial the Revenue Special Order;	None	1 Day	DCIR RMG
None	12.6. Review and sign the Revenue Special Order.	None	1 Day	CIR
13. The signed RSO shall be claimed at the TMD. The applicant will then sign the logbook upon releasing.	13. Release to applicant/s the photocopy of the signed RSO;	None	15 minutes	Admin. Officer SS, TMD
None	13.1. Encode in the training/ scholarship database the details of the applicant/s who will attend the particular training on development program;	None	15 minutes	Admin. Officer SS, TMD
None	13.2. Prepare a memorandum to the applicant on the submission of post-training/event report;	None	2 Hours	Admin. Officer SS, TMD
None	13.3. Review, initial and sign the memorandum to the applicant on the submission of post- training/event report;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	13.4. Review and sign the memorandum to the applicant on the submission of post- training/event report.	None	4 Hours	HREA., ACIR, HRDS
POST-TRAINING				
14. Receive the memorandum on the submission of post-training/event report.	14. Release the memorandum to the applicant on the submission of post-training/event report.	None	15 minutes	Admin. Officer SS, TMD
None	15. Receive and file the post-training/event report from the applicant within one (1) calendar month after the training/event;	None	15 minutes	Admin. Officer SS, TMD
None	15.1. Monitor the service contract obligation thru the signing of clearances.	None	As they come	Admin. Officer SS, TMD
*Note: The time allotted for this step is part of the Processing of Application for Foreign Learning Development Program but has to be processed by the identified government agency/entity.				
TOTAL PROCESSING TIME (TOTAL):		**19 Days, 1 Hour, 30 minutes**		
TOTAL PROCESSING FEE:		**None**		

TOTAL PROCESSING TIME (TMD):	**5 Days, 7 Hours, 30 minutes**
TOTAL PROCESSING TIME (HRDS):	**4 Days**

TOTAL PROCESSING TIME (RMG):	**4 Days**
TOTAL PROCESSING TIME (FS):	**1 Day**
TOTAL PROCESSING TIME (CIR):	**4 Days**
TOTAL PROCESSING TIME (PDC):	**2 Hours**

52. Processing of Foreign Scholarship Grant

This is in relation to the processing of foreign scholarship program applications that may be requested by officials and employees of the Bureau of Internal Revenue to support their personal and/or professional growth in the BIR.

Office or Division:	Training Management Division (TMD) - Scholarship Section (SS)
Classification:	Highly Technical
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	Officials and employees who will attend a foreign training (Learned through a Training Issuance, Invitation given by the Head of Office coming from a foreign government, etc.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Invitation Letter published thru Training Issuance;	1.1. Training Management Division 1.2. Downloadable at BIR e-mail facility (thru Internal Communications Division's e-mail account)
2. Training and Development Registration Form print out completed and signed by the immediate supervisor;	Training Management Division
3. Endorsement Letter signed by the concerned Division Chief and Assistant Commissioner / Revenue District Officer or Division Chief and Regional Director;	Head of office concerned
4. Statement of the applicant's Actual Duties and Responsibilities signed by the concerned Head of Office;	Head of office concerned
5. A copy of the applicant's Updated Service Record duly signed by the Chief, Personnel Division / AHRMD;	Personnel Division / AHRMD
6. Certificate of No Pending Criminal and/or Administrative case;	Internal Investigation Division / Regional Investigation Division
7. Application letter that comprehensively describes motivation to participate or Letter of Intent indicating the financial terms to be provided by either self or sponsor signed by the applicant;	Employee concerned
8. Certificate of Training signed by Chief, Training Delivery Division or Chief, Training Management Division whichever is applicable.	Training Delivery Division / Training Management Division
ADDITIONAL REQUIREMENT/S FOR THE OFFICIAL NOMINEE/S AFTER DELIBERATION	
1. Latest Personal Data Sheet with picture attached (if applicable);	Employee concerned
2. Approved Request for Funding with all the details (if funded by BIR);	Employee concerned
3. Confirmation Letter from the host or inviting learning institution indicating the financial terms to be provided by either self or sponsor;	Host / inviting learning institution
4. Diploma, transcript of records and medical certificate from Government accredited hospital (if applicable);	Employee concerned
5. IPCR for the last two (2) consecutive rating period (if applicable);	Employee concerned
6. Certificate of no pending service obligation;	Training Management Division
7. Photocopy of regular passport (if applicable);	Employee concerned
8. Nominee Data Sheet (if applicable);	Training Management Division
9. Application/Registration Form (if applicable);	Host/inviting learning institution
10. Certification from HRDS (if applicable);	Training Management Division
11. Certificate of Non-withdrawal from the training (if applicable);	Training Management Division
12. Certificate of No Pending Nomination from another course (if applicable);	Training Management Division
13. Copy of the latest pay slip;	Personnel Division
14. Name of Guarantor;	Employee concerned
15. Other application documents being asked by the host/inviting learning institution;	Host/inviting learning institution
ADDITIONAL REQUIREMENT/S AFTER TRAINING	

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Post-training/event report (within one (1) calendar month after the training/event).	Employee concerned

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill out the Training and Development Registration Form available at the BIR outlook or information desk of the Training Management Division (TMD).	1. Provide the applicant/s with copy of the Training and Development Registration Form.	None	15 minutes	Admin. Officer SS, TMD
2. Submit the accomplished Training and Development Registration Form together with the completed documentary requirements listed in the above checklist to Scholarship Section of the TMD for evaluation.	2. Receive/Deny acceptance of required documents based on the correctness and completeness;	None	15 minutes	Admin. Officer SS, TMD
None	2.1. Prepare the Matrix of Nominees indicating the list of qualified applicants who passed the initial screening;	None	2 Hours	Admin. Officer SS, TMD
None	2.2. Review, initial and sign the matrix of nominees;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TM
None	2.3. Schedule a Personnel Development Committee (PDC) deliberation and prepare a Notice of Meeting;	None	15 minutes	Admin. Officer SS, TM
None	2.4. Review and initial the Notice of Meeting;	None	1 Hour	Section Chief/Assistant Chief/Division Chief TMD
None	2.5. Review and initial the Notice of Meeting;	None	4 Hours	HREA, ACIR, HRDS
None	2.6. Review and sign the Notice of Meeting	None	15 minutes	DCIR RMG
None	2.7. Distribute to the members of the PDC a copy of the Notice of Meeting;	None	15 minutes	Admin. Officer SS, TMD
None	2.8. Prepare attendance sheet for the PDC deliberation;	None	15 minutes	Admin. Officer SS, TM
None	2.9. Deliberate en banc on the applicants' qualifications and choose the most qualified who may participate in the foreign learning and development programs including scholarships;	None	2 Hours	Personnel Development Committee Members and Scholarship Section, TMD
None	2.10. Prepare the following documents after deliberation: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee	None	3 Hours	3 Hours

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	e. Memorandum to all applicants who are not selected f. Minutes of Meeting			
None	2.11. Review and initial the following documents: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected f. Minutes of Meeting	None	4 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	2.12. Review and initial the following documents: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected f. Minutes of Meeting	None	1 Day	HREA., ACIR, HRDS
None	2.13 Review and initial the following documents: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected f. Minutes of Meeting	None	1 Day	DCIR RMG
None	2.14. Review and sign the following documents: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected f. Minutes of Meeting	None	1 Day	CIR

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. Receive and acknowledge information from TMD on the acceptance in selection of the official nominee/s..	3. Once the nomination letter has been signed by the Commissioner, notify applicants thru phone call, e-mail or mail of their selection in the list;	None	15 minutes	Admin. Officer SS, TMD
None	3.1. Inform the host/inviting learning institution of the official nominee/s..	None	15 minutes	Admin. Officer SS, TMD
4. Submit the additional requirements to TMD, if applicable.	4. Receive the additional requirements from the applicant/s.	None	15 minutes	Admin. Officer SS, TMD
5. Register to the program or event either online or thru the host country/inviting learning institution in coordination with the TMD. Fill out the registration form provided by the host country/inviting learning institution and shall send it to TMD together with the application documents.	5. Receive from the applicant/s the filled out registration form together with the application documents;	None	15 minutes	Admin. Officer SS, TMD
None	5.1. Send the accomplished registration form and other application documents to the host/inviting learning institution for their initial screening. Once the applicant/s passed the initial screening of the host/inviting learning institution, the TMD will be informed on the schedule of the examination and/or interview of the applicant/s;		2 Hours	Admin. Officer SS, TMD
6. Receive information from TMD on the schedule of the examination and/or interview.	6. Inform the applicant/s on the schedule of the examination and/or interview;	None	15 minutes	Admin. Officer SS, TMD
6.1. Pass the selection process either thru examination and/or interview conducted by the host/inviting learning institution.	None	None	1 Day*	Employee concerned
6.2. Ask for the confirmation letter from the host/inviting learning institution indicating the financial terms to be provided by the sponsor thru email, fax or mail.	None	None		
7. Once the confirmation letter has been received, and if the host/inviting learning institution shall shoulder all expenses, submit it to TMD for the preparation of the endorsement letter to DOF, Request for Travel Authority and other necessary documents. However, if the program fee and travel expenses shall be shouldered by the BIR, the request for funding shall first be prepared by TMD.	7. Receive from applicant/s a copy of the confirmation letter and approved request for funding (if funded by the BIR) for the preparation of endorsement letter to DOF, request for travel authority and other travel documents;	None	15 minutes	Admin. Officer SS, TMD
None	7.1. Prepare the endorsement letter to DOF, Request for Travel Authority and other travel documents;	None	3 Hours	Admin. Officer SS, TMD
None	7.2. Review and initial the endorsement letter to DOF, Request for Travel Authority and other travel documents;	None	4 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	7.3. Review and initial the endorsement letter to DOF, Request	None	4 Hours	HREA, ACIR, HRDS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	for Travel Authority and other travel documents;			
None	7.4. Review and initial the endorsement letter to DOF, Request for Travel Authority and other travel documents;	None	1 Day	DCIR RMG
None	7.5. Review and sign the endorsement letter to DOF, Request for Travel Authority and other travel documents;.	None	1 Day	CIR
None	7.6. Once the endorsement letter and request for travel authority has been signed by the Commissioner, transmit to DOF for processing of the Travel Authority;	None	4 Hours	Admin. Aide (Liaison Officer) TMD
None	7.7. Wait for the approval of the Travel Authority from DOF;		15 Days*	DOF
None	7.8. Claim the certified copy of the approved/signed Travel Authority from DOF.	None	4 Hours	Admin. Aide (Liaison Officer) TMD
8. Claim the certified copy of the approved/signed Travel Authority from the Scholarship Section of the TMD and proceed to the processing of the following documents: a. Passport application or renewal (DFA) b. Visa application (if applicable) (Embassy) c. Flight ticket and travel insurance d. Hotel accommodation e. Disbursement voucher and Obligation request (if funded by the BIR) f. Itinerary of Travel	8. Release the certified copy of the approved/signed Travel Authority.	None	15 minutes	Admin. Officer SS, TMD
9. Once the approved Travel Authority from DOF has been received, submit a copy of the pay slip and name of Guarantor to TMD for the preparation of Scholarship/Training Service Contract.	9. Receive copy of the pay slip and name of guarantor for the preparation of the Scholarship/ Training Service Contract;	None	15 minutes	Admin. Officer SS, TMD
None	9.1. Prepare the Scholarship/ Training Service Contract;	None	2 Hours	Admin. Officer SS, TMD
None	9.2. Review and finalize the Scholarship/ Training Service Contract.	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
10. Claim and sign the Scholarship/Training Service Contract.	10. Release the Scholarship/ Training Service Contract to the applicant/s for signature.	None	15 minutes	Admin. Officer SS, TMD
11. Submit the signed Scholarship/Training Service Contract to TMD for signature of the Commissioner.	11. Receive from the applicant/s the signed Scholarship/ Training Service Contract for signature of the Commissioner;	None	15 minutes	Admin. Officer SS, TMD
None	11.1. Review and initial the Scholarship/ Training Service Contract;	None	2 Hours	Section Chief/Assistant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Chief/Division Chief TMD
None	11.2. Review and initial the Scholarship/ Training Service Contract;	None	1 Day	HREA, ACIR, HRDS
None	11.3. Review and initial the Scholarship/ Training Service Contract;	None	1 Day	DCIR RMG
None	11.4. Review and sign the Scholarship/ Training Service Contract;	None	1 Day	CIR
12. After completing the signatures, have the scholarship/training service contract notarized and send it back to TMD for recording and filing as well as for the preparation of the RSO.	12. Once the contract has been notarized, receive from applicant the copy of the scholarship/training service contract;	None	15 Minutes	Admin. Officer SS, TMD
None	12.1. Prepare the Revenue Special Order;	None	2 Hours	Admin. Officer SS, TMD
None	12.2. Review and initial the Revenue Special Order;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	12.3. Review and initial the Revenue Special Order;	None	4 Hours	HREA., ACIR, HRDS
None	12.4. Review and initial the Revenue Special Order;	None	4 Hours	DCIR RMG
None	12.5. Review and sign the Revenue Special Order.	None	1 Day	CIR
13. The signed RSO shall be claimed at the TMD. The applicant/s will then sign the logbook upon releasing.	13. Release to applicant/s the photocopy of the signed RSO;	None	15 minutes	Admin. Officer SS, TMD
None	13.1. Encode in the training/ scholarship database the details of the applicant/s who will attend the foreign scholarship program;	None	15 minutes	Admin. Officer SS, TMD
None	13.2. Prepare a memorandum to the applicant on the submission of post-training/event report;	None	2 Hours	Admin. Officer SS, TMD
None	13.3. Review and initial the memorandum to the applicant on the submission of post- training/event report;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TM
None	13.4. Review and sign the memorandum to the applicant on the submission of post- training/event report.	None	4 Hours	HREA, ACIR, HRDS
14. Receive the memorandum on the submission of post-training/event report.	14. Release the memorandum to the applicant on the submission of post-training/event report.	None	15 minutes	Admin. Officer SS, TMD
15. Submit a copy of the thesis/study paper/policy paper, diploma and transcript of records to the Office of the Commissioner thru the Human Resource Development Service with one (1) calendar month after completing the scholarship program.	15. Receive and file the post-program report and requirements from the applicant within one (1) calendar month after the completion of the scholarship program;	None	15 minutes	Admin. Officer SS, TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	15.1. Monitor the service contract obligation thru the signing of clearances.	None	As they come	Admin. Officer SS, TMD
*Note: The time allotted for this step is part of the Processing of Application for Foreign Scholarship Grant but has to be processed by the identified government agency/entity.				
TOTAL PROCESSING TIME:		**18 Days, 2 Hours**		
TOTAL PROCESSING FEE:		**None**		

TOTAL PROCESSING TIME (TMD):	**6 Days**
TOTAL PROCESSING TIME (HRDS):	**4 Days**
TOTAL PROCESSING TIME (RMG):	**4 Days**
TOTAL PROCESSING TIME (CIR):	**4 Days**
TOTAL PROCESSING TIME (PDC):	**2 Days**

53. Processing of Local Learning and Development Programs

This is in relation to the processing of local learning and development program applications that may be requested by officials and employees of the Bureau of Internal Revenue-National Office to support their professional/career growth in the BIR.

Office or Division:	Training Management Division (TMD) - Scholarship Section (SS)
Classification:	Complex
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	BIR Officials and Employees in the National Office

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Invitation Letter published thru Training Issuance;	1.1. Training Management Division 1.2. Downloadable at BIR e-mail facility (thru Internal Communications Division's e-mail account)
2. Training and Development Registration Form print out completed and signed by the immediate supervisor;	TMD
3. Endorsement Letter signed by the concerned Division Chief and Assistant Commissioner / Revenue District Officer or Division Chief and Regional Director;	Head of office concerned
4. Statement of the applicant's Actual Duties and Responsibilities signed by the concerned Head of Office;	Head of office concerned
5. A copy of the applicant's Updated Service Record duly signed by the Chief, Personnel Division / AHRMD;	Personnel Division / AHRMD
6. Certificate of No Pending Criminal and/or Administrative case;	Internal Investigation Division / Regional Investigation Division
7. Application letter that comprehensively describes motivation to participate or Letter of Intent indicating the financial terms to be provided by either self or sponsor signed by the applicant;	Employee concerned
8. Certificate of Training signed by Chief, Training Delivery Division or Chief, Training Management Division whichever is applicable.	Training Delivery Division / TMD
ADDITIONAL REQUIREMENT/S FOR THE OFFICIAL NOMINEE/S AFTER DELIBERATION	
1. Latest Personal Data Sheet with picture attached (if applicable);	Employee concerned
2. Approved Request for Funding with all the details (if funded by BIR);	Employee concerned
ADDITIONAL REQUIREMENT/S AFTER TRAINING	
1. Post-training/event report (within one (1) calendar month after the training/event).	Employee concerned

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the accomplished Training and Development Registration Form together with the completed documentary requirements listed in the above checklist to Scholarship Section of the TMD for evaluation.	1. Receive/Deny acceptance of required documents based on the correctness and completeness;	None	15 minutes	Admin. Officer SS, TMD
None	a. Prepare the Matrix of Nominees indicating the list of qualified applicants who passed the initial screening;	None	2 Hours	Admin. Officer SS, TMD
None	b. Review, initial and sign the matrix of nominees;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TM
None	c. Schedule a Personnel Development Committee (PDC) deliberation and prepare a Notice of Meeting;	None	15 minutes	Admin. Officer SS, TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	d. Review and initial the Notice of Meeting;	None	1 Hour	Section Chief/Assistant Chief/Division Chief TM
None	e. Review and initial the Notice of Meeting;	None	4 Hours	HREA, ACIR, HRDS
None	f. Review and sign the Notice of Meeting;	None	4 Hours	DCIR RMG
None	g. Distribute to the members of the PDC a copy of the signed Notice of Meeting;	None	15 minutes	Admin. Officer SS, TM
None	h. Prepare attendance sheet for the PDC deliberation;	None	15 minutes	Admin. Officer SS, TM
DELIBERATION				
None	i. Deliberate en banc on the applicants' qualifications and choose the most qualified who may participate in the local learning and development programs including scholarships;	None	2 Hours	Personnel Development Committee Members and Scholarship Section, TMD
POST-DELIBERATION				
None	j. Prepare the Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected;	None	3 Hours	Admin. Officer SS, TM
None	k. Review and sign the Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected;	None	4 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	l. Review and sign the Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected;	None	4 Hours	HREA., ACIR, HRDS
None	m. Review and sign the Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected.	None	4 Hours	DCIR RMG
2. Receive and acknowledge information from TMD on the acceptance in selection of the official nominee/s.	2. Once the Detailed Evaluation Report has been signed by the Deputy Commissioner, RMG - Chairperson of the PDC, notify applicants thru phone call, e-mail or mail of their selection in the list and provide the additional requirement/s checklist.	None	15 minutes	Admin. Officer SS, TMD
3. Submit the additional requirements to TMD, if applicable.	3. Receive/Deny acceptance of required additional requirements based on correctness and completeness.	None	15 minutes	Admin. Officer SS, TMD
4. Claim the approved/signed original copy of the Detailed Evaluation Report from the Scholarship Section of the TMD and proceed to the Finance Service for the processing of the request for funding.	4. Release the approved/signed original copy of the Detailed Evaluation Report to the applicant/s for the processing of the request for funding.	None	15 minutes	Admin. Officer SS, TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
The following documents shall be attached to the request for funding: a. Approved/ signed copy of the Detailed Evaluation Report b. Approved Project Procurement Management Plan c. Invitation Letter				
None	5. Forward to the Training Delivery Division a photocopy of the approved/ signed Detailed Evaluation Report for the preparation of the Revenue Special Order.	None	15 minutes	Admin. Officer SS, TMD
6. Submit the approved / signed request for funding to Training Delivery Division (TDD) for preparation of the Revenue Special Order (RSO)	6. TDD shall then receive the photocopy of the approved/signed Detailed Evaluation Report and request for funding for the preparation of the RSO.;	None	2 Hours	Admin. Officer SS, TMD
7. Claimed the signed RSO at the TDD then sign at the logbook upon releasing.	7. TDD shall release to applicant/s the signed photocopy of RSO, copy furnished TMD;	None	27 minutes	TDD
None	7.1. Encode in the training/ scholarship database the details of the applicant/s who will attend the particular training or development program;	None	15 minutes	Admin. Officer SS, TMD
None	7.2. Prepare a memorandum to the applicant on the submission of post-training/event report;	None	2 Hours	Admin. Officer SS, TMD
None	7.3. Review and initial the memorandum to the applicant on the submission of post- training/event report;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	7.4. Review and sign the memorandum to the applicant on the submission of post- training/event report.	None	4 Hours	HREA, ACIR, HRDS
POST-TRAINING REPORT				
8. Receive the memorandum on the submission of post-training/event report.	8. Release the memorandum to the applicant on the submission of post-training/event report.	None	15 minutes	Admin. Officer SS, TMD
9. Submit the post-training/event report to the Office of the Commissioner thru the Human Resource Development Service with one (1) calendar month after attending the training/event.	9. Receive and file the post-training/event report from the applicant within one (1) calendar month after the training/event;	None	15 minutes	Admin. Officer SS, TMD
None	9.1. Monitor the service contract obligation thru the signing of clearances.	None	As they come	Admin. Officer SS, TMD
TOTAL PROCESSING TIME:		**5 Days, 1 Hour, 27 minutes**		
TOTAL PROCESSING FEE:		**None**		

TOTAL PROCESSING TIME (TMD):	**2 Days, 3 Hours**
TOTAL PROCESSING TIME (HRDS):	**1 Day, 4 Hours**
TOTAL PROCESSING TIME (RMG):	**1 Day**
TOTAL PROCESSING TIME (PDC):	**2 Hours**

TOTAL PROCESSING TIME (TDD):	**27 minutes**

54. Processing of Application for Local Scholarship Grant

This is in relation to the processing of local scholarship program applications that may be requested by officials and employees to the Bureau of Internal Revenue to support their personal and/or professional growth in the BIR.

Office or Division:	Training Management Division (TMD) - Scholarship Section (SS)
Classification:	Highly Technical
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	Officials and employees who will attend local scholarship programs. (Thru Training Issuance, Invitation from local/national learning institutions, etc.)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Invitation Letter published thru Training Issuance;	1.1. Training Management Division 1.2. Downloadable at BIR e-mail facility (thru Internal Communications Division's e-mail account)
2. Training and Development Registration Form print out completed and signed by the immediate supervisor;	TMD
3. Endorsement Letter signed by the concerned Division Chief and Assistant Commissioner / Revenue District Officer or Division Chief and Regional Director;	Head of office concerned
4. Statement of the applicant's Actual Duties and Responsibilities signed by the concerned Head of Office;	Head of office concerned
5. A copy of the applicant's Updated Service Record duly signed by the Chief, Personnel Division / AHRMD;	Personnel Division / AHRMD
6. Certificate of No Pending Criminal and/or Administrative case;	Internal Investigation Division / Regional Investigation Division
7. Application letter that comprehensively describes motivation to participate or Letter of Intent indicating the financial terms to be provided by either self or sponsor signed by the applicant;	Head of office concerned
8. Certificate of Training signed by Chief, Training Delivery Division or Chief, Training Management Division whichever is applicable.	Training Delivery Division / TMD
ADDITIONAL REQUIREMENT/S FOR THE OFFICIAL NOMINEE/S AFTER DELIBERATION	
1. Latest Personal Data Sheet with picture attached (if applicable);	Employee concerned
2. Approved Request for Funding with all the details (if funded by BIR);	Employee concerned
3. Confirmation Letter from the host or inviting learning institution indicating the financial terms to be provided by either self or sponsor;	Host/Inviting learning institution
4. Diploma, transcript of records and medical certificate from Government accredited hospital (if applicable);	Employee concerned
5. Application/Registration Form (if applicable);	Host/Inviting learning institution
6. Copy of the latest pay slip;	Personnel Division
7. Name of Guarantor.	Employee concerned
ADDITIONAL REQUIREMENT/S AFTER TRAINING	
1. Post-training/event report (within one (1) calendar month after the training/event).	Employee concerned

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill out the Training and Development Registration Form available at the BIR outlook or information desk of the Training Management Division (TMD).	1. Provide the applicant/s with copy of the Training and Development Registration Form.	None	15 minutes	Admin. Officer SS, TMD
2. Submit the accomplished Training and Development Registration Form together with the completed	2. Receive/Deny acceptance of required documents based on the correctness and completeness;	None	15 minutes	Admin. Officer SS, TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
documentary requirements listed in the above checklist to Scholarship Section of the TMD for evaluation.				
None	2.1. Prepare the Matrix of Nominees indicating the list of qualified applicants who passed the initial screening;	None	2 Hours	Admin. Officer SS, TMD
None	2.2. Review, initial and sign the matrix of nominees;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TM
None	2.3. Schedule a Personnel Development Committee (PDC) deliberation and prepare a Notice of Meeting;	None	15 minutes	Admin. Officer SS, TM
None	2.4. Review and initial the Notice of Meeting;	None	1 Hour	Section Chief/Assistant Chief/Division Chief TMD
None	2.5. Review and initial the Notice of Meeting;	None	4 Hours	HREA, ACIR, HRDS
None	2.6. Review and sign the Notice of Meeting	None	4 Hours	DCIR RMG
None	2.7. Distribute to the members of the PDC a copy of the Notice of Meeting;	None	15 minutes	Admin. Officer SS, TMD
None	2.8. Prepare attendance sheet for the PDC deliberation;	None	15 minutes	Admin. Officer SS, TM
None	2.9. Deliberate en banc on the applicants' qualifications and choose the most qualified who may participate in the foreign learning and development programs including scholarships;	None	2 Hours	Personnel Development Committee Members and Secretariat
None	2.10. Prepare the following documents after deliberation: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected f. Minutes of Meeting	None	3 Hours	Admin. Officer SS, TM
None	2.11. Review and initial the following documents: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee	None	4 Hours	Section Chief/Assistant Chief/Division Chief TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	e. Memorandum to all applicants who are not selected f. Minutes of Meeting			
None	2.12. Review and initial the following documents: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected f. Minutes of Meeting	None	4 Hours	HREA., ACIR, HRDS
None	2.13 Review and initial the following documents: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected f. Minutes of Meeting	None	1 Day	DCIR RMG
None	2.14. Review and sign the following documents: a. Official Tally Sheet b. Memo transmittal for the Commissioner of Internal Revenue c. Nomination Letter d. Memorandum for all Scholarship Committee Members Re: Official Nominee e. Memorandum to all applicants who are not selected f. Minutes of Meeting	None	1 Day	CIR
3. Receive and acknowledge information from TMD on the acceptance in selection of the official nominee/s.	3. Once the nomination letter has been signed by the Commissioner, notify applicants thru phone call, e-mail or mail of their selection in the list;	None	15 minutes	Admin. Officer SS, TMD
None	3.1. Inform the host/inviting learning institution of the official nominee/s.	None	15 minutes	Admin. Officer SS, TMD
4. Submit the additional requirements to TMD, if applicable.	4. Receive the additional requirements from the applicant/s.	None	15 minutes	Admin. Officer SS, TMD
5. Register to the program or event either online or thru the host country/inviting learning institution in coordination with the TMD. Fill out the registration form provided by the host country/inviting learning institution and	5. Receive from the applicant/s the filled out registration form together with the application documents;	None	15 minutes	Admin. Officer SS, TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
shall send it to TMD together with the application documents.				
None	5.1. Send the accomplished registration form and other application documents to the host/inviting learning institution for their initial screening. Once the applicant/s passed the initial screening of the host/inviting learning institution, the TMD will be informed on the schedule of the examination and/or interview of the applicant/s;	None	2 Hours	Admin. Officer SS, TMD
6. Receive the confirmation letter from the host or inviting learning institution indicating the financial terms to be provided by the sponsor thru e-mail, fax or mail.		None		
7. Once the confirmation letter has been received, and if the host/inviting learning institution shall shoulder all expenses, submit it to TMD for the preparation of the endorsement letter to DOF, Request for Travel Authority and other necessary documents. However, if the program fee and travel expenses shall be shouldered by the BIR, the request for funding shall first be prepared by TMD.	7. Receive from applicant/s a copy of the confirmation letter and approved request for funding (if funded by BIR) for the preparation of the RSO;	None	15 minutes	Admin. Officer SS, TMD
None	7.1. Prepare the RSO;	None	2 Hours	Admin. Officer SS, TMD
None	7.2. Review and initial the RSO;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	7.3. Review and initial the RSO	None	4 Hours	HREA, ACIR, HRDS
None	7.4. Review and initial the RSO (if funded by the BIR);	None	4 Hours	ACIR, FS
None	7.5. Review and sign RSO;.	None	4 Hours	DCIR, RMG
8. Once the RSO has been approved/signed, submit a copy of the pay slip and name of Guarantor to TMD for the preparation of Scholarship/Training Service Contract.	8. Receive a copy of the pay slip and name of guarantor from applicant/s for the preparation of the Scholarship/Training Service Contract;	None	15 minutes	Admin. Officer SS, TMD
None	8.1. Prepare the Scholarship/ Training Service Contract;	None	2 Hours	Admin. Officer SS, TMD
None	8.2. Review and finalize the Scholarship/Training Service Contract.	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
9. Claim and sign the Scholarship/Training Service Contract.	9. Release the Scholarship/ Training Service Contract to the applicant/s for signature.	None	15 minutes	Admin. Officer SS, TMD
10. Submit the signed Scholarship/Training Service Contract to TMD for signature of the Commissioner.	10. Receive from the applicant/s the signed Scholarship/ Training Service Contract for signature of the Commissioner;	None	15 minutes	Admin. Officer SS, TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	10.1. Review and initial the Scholarship/ Training Service Contract;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	10.2. Review and initial the Scholarship/ Training Service Contract;	None	1 Day	HREA, ACIR, HRDS
None	10.3. Review and initial the Scholarship/ Training Service Contract;	None	1 Day	DCIR RMG
None	10.4. Review and sign the Scholarship/ Training Service Contract;	None	1 Day	CIR
11. After completing the signatures, have the scholarship/training service contract notarized and send it back to TMD for recording and filing as well as for the preparation of the RSO.	11. Once the contract has been notarized, receive from applicant the copy of the scholarship/training service contract;	None	15 Minutes	Admin. Officer SS, TMD
12. The photocopy of the signed RSO and Scholarship/ Training Service contract shall be claimed at the TMD. The applicant will then sign the logbook upon releasing.	12. Release to applicant/s a photocopy of the signed RSO and Scholarship/Training Service contract;	None	15 minutes	Admin. Officer SS, TMD
None	12.1. Encode in the training/scholarship database the details of the applicant/s who will attend the local scholarship program;	None	15 minutes	Admin. Officer SS, TMD
None	12.2. Prepare a memorandum to the applicant on the submission of post-training/event report;	None	2 Hours	Admin. Officer SS, TMD
None	12.3. Review and initial the memorandum to the applicant on the submission of post- training/event report;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	12.4. Review and sign the memorandum to the applicant on the submission of post- training/event report.	None	4 Hours	HREA, ACIR, HRDS
13. Receive the memorandum on the submission of post-training/event report.	13. Release the memorandum to the applicant on the submission of post-training/event report.	None	15 minutes	Admin. Officer SS, TMD
14. Submit a copy of the thesis/study paper/policy paper, diploma and transcript of records to the Office of the Commissioner thru the Human Resource Development Service with one (1) calendar month after completing the scholarship program.	14. Receive and file the post-program report and requirements from the applicant within one (1) calendar month after the completion of the scholarship program;	None	15 minutes	Admin. Officer SS, TMD
None	14.1. Monitor the service contract obligation thru the signing of clearances.	None	As they come	Admin. Officer SS, TMD

TOTAL PROCESSING TIME:	**12 Days, 6 Hours, 30 minutes**
TOTAL PROCESSING FEE:	**None**

TOTAL PROCESSING TIME (TMD):	**4 Days, 30 minutes**

TOTAL PROCESSING TIME (HRDS):	**3 Days**
TOTAL PROCESSING TIME (RMG):	**3 Days**
TOTAL PROCESSING TIME (FC):	**4 Days**
TOTAL PROCESSING TIME (CIR):	**2 Days**
TOTAL PROCESSING TIME (PDC):	**2 Days**

55. Processing of Local and Foreign Virtual Learning and Development Programs

This is in relation to the processing of local and foreign virtual learning and development program applications that may be requested by officials and employees of the Bureau of Internal Revenue-National Office to support their professional/career growth in the BIR.

Office or Division:	Training Management Division (TMD)
Classification:	Complex
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	BIR Officials and Employees in the National Office

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Invitation Letter published thru Training Issuance;	1.1. Training Management Division 1.2. Downloadable at BIR e-mail facility (thru Internal Communications Division's e-mail account)
2. Online Training and Development Registration Form thru Google Forms;	1.1. Training Management Division 1.2. Downloadable via link provided in the Training Issuance
3. Acceptable Use of Policy;	Employee concerned
4. Endorsement Letter signed by the concerned Assistant Commissioner (ACIR)/Regional Director (RD);	Concerned ACIR/RD
ADDITIONAL REQUIREMENT/S FOR THE OFFICIAL NOMINEE/S AFTER DELIBERATION	
1. Approved Request for Funding with all the details (if funded by BIR);	Employee concerned
ADDITIONAL REQUIREMENT/S AFTER TRAINING	
1. Post-training/event report (within one (1) calendar month after the training/event).	Employee concerned

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the accomplished Training and Development Registration Form together with the completed documentary requirements listed in the above checklist to Scholarship Section of the TMD for evaluation.	1. Receive/Deny acceptance of required documents based on the correctness and completeness;	None	15 minutes	Admin. Officer SS, TMD
None	1.1. Prepare the Matrix of Nominees indicating the list of qualified applicants who passed the initial screening;	None	2 Hours	Admin. Officer SS, TMD
None	1.2. Review, initial and sign the matrix of nominees;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TM
None	1.3. Schedule a Personnel Development Committee (PDC) deliberation and prepare a Notice of Meeting;	None	15 minutes	Admin. Officer SS, TMD
None	1.4. Review and initial the Notice of Meeting;	None	1 Hour	Section Chief/Assistant Chief/Division Chief TM
None	1.5. Review and initial the Notice of Meeting;	None	4 Hours	HREA, ACIR, HRDS
None	1.6 Review and sign the Notice of Meeting;	None	4 Hours	DCIR RMG

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.7. Distribute to the members of the PDC a copy of the signed Notice of Meeting;	None	15 minutes	Admin. Officer SS, TMD
DELIBERATION				
None	1.8. Deliberate en banc on the applicants' qualifications and choose the most qualified who may participate in the local learning and development programs including scholarships;	None	2 Hours	Personnel Development Committee Members and Scholarship Section, TMD
POST-DELIBERATION				
None	1.9. Prepare the Detailed Evaluation Report on the successful applicant/s and memorandum to all applicant/s who are not approved or selected; Note: For foreign-sponsored Virtual Learning, prepare Nomination Letter.	None	3 Hours	Admin. Officer SS, TM
None	1.10. Review, initials and sign the Detailed Evaluation Report on the successful applicant/s, memorandum to all applicant/s who were not approved or selected and/or Nomination Letter for foreign-sponsored Virtual Learning;	None	4 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	1.11. Review, initials and sign the Detailed Evaluation Report on the successful applicant/s, memorandum to all applicant/s who were not approved or selected and/or Nomination Letter for foreign-sponsored Virtual Learning;	None	4 Hours	HREA., ACIR, HRDS
None	1.12. Review, initials and sign the Detailed Evaluation Report on the successful applicant/s, memorandum to all applicant/s who were not approved or selected and/or Nomination Letter for foreign-sponsored Virtual Learning;	None	4 Hours	DCIR RMG
None	1.13. Sign Nomination Letter for foreign-sponsored Virtual Learning.	None	1 Day	CIR
2. Receive and acknowledge information from TMD on the acceptance in selection of the official nominee/s.	2. Once the Detailed Evaluation Report has been signed by the Deputy Commissioner, RMG - Chairperson of the PDC, notify applicants thru phone call, e-mail or mail of their selection in the list and provide the additional requirement/s checklist.	None	15 minutes	Admin. Officer SS, TMD
3. Submit the additional requirements to TMD, if applicable.	3. Receive/Deny acceptance of required additional requirements based on correctness and completeness.	None	15 minutes	Admin. Officer SS, TMD
4. Claim the approved/signed original copy of the Detailed Evaluation Report from the Scholarship Section of the TMD and proceed to the Finance Service for the processing of the request for funding.	4. Release the approved/signed original copy of the Detailed Evaluation Report to the applicant/s for the processing of the request for funding;	None	15 minutes	Admin. Officer SS, TMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
The following documents shall be attached to the request for funding: a. Approved/ signed copy of the Detailed Evaluation Report b. Approved Project Procurement Management Plan c. Invitation Letter Note: if Virtual Learning is free of charge proceed to Step 6.				
None	4.1. Forward to the Training Delivery Division a photocopy of the approved/signed Detailed Evaluation Report (and/or Nomination Letter for foreign-sponsored Virtual Learning) for the preparation of the Revenue Special Order..	None	15 minutes	Admin. Officer SS, TMD
5. Submit the approved / signed request for funding to Training Delivery Division (TDD) for preparation of the Revenue Special Order (RSO)	5. TDD shall then receive the photocopy of the approved/signed Detailed Evaluation Report and request for funding for the preparation of the RSO (and/or Nomination Letter for foreign-sponsored Virtual Learning).	None	15 minutes	Admin. Officer SS, TMD
6. Claimed the signed RSO at the TDD then sign at the logbook upon releasing.	6. TDD shall release to applicant/s the signed photocopy of RSO, copy furnished TMD;	None	27 minutes	TDD
None	6.1. Encode in the training/ scholarship database the details of the applicant/s who will attend the particular training or development program;	None	15 minutes	Admin. Officer SS, TMD
None	6.2. Prepare a memorandum to the applicant on the submission of post-training/event report;	None	2 Hours	Admin. Officer SS, TMD
None	6.3. Review and initial the memorandum to the applicant on the submission of post- training/event report;	None	2 Hours	Section Chief/Assistant Chief/Division Chief TMD
None	6.4. Review and sign the memorandum to the applicant on the submission of post- training/event report.	None	4 Hours	HREA, ACIR, HRDS
POST-TRAINING REPORT				
7. Receive the memorandum on the submission of post-training/event report.	7. Release the memorandum to the applicant on the submission of post-training/event report.	None	15 minutes	Admin. Officer SS, TMD
8. Submit the post-training/event report to the Office of the Commissioner thru the Human Resource Development Service with one (1) calendar month after attending the training/event.	8. Receive and file the post-training/event report from the applicant within one (1) calendar month after the training/event;	None	15 minutes	Admin. Officer SS, TMD
None	8.1. Monitor the service contract obligation thru the signing of clearances.	None	As they come	Admin. Officer SS, TMD

TOTAL PROCESSING TIME:	6 Days, 1 Hour, 12 minutes

TOTAL PROCESSING FEE:	None

TOTAL PROCESSING TIME (TMD):	2 Days, 2 Hours, 45 minutes
TOTAL PROCESSING TIME (HRDS):	1 Day, 4 Hours
TOTAL PROCESSING TIME (RMG):	1 Day
TOTAL PROCESSING TIME (CIR):	1 Day
TOTAL PROCESSING TIME (PDC):	2 Hours
TOTAL PROCESSING TIME (TDD):	27 minutes

56. Processing of Request for Certification of Availability of Allotment (CAA) – National Office (NO) Transactions

Certification issued for request for funding of BIR Offices for Programs/Activities/Project (PAPs) which are not included in the approved Annual Procurement Plan (APP), as well as new or amended PAPs that were not originally included in the approved budget for the year, wherein funds for the purpose shall be sourced form savings generated.

Office or Division:	Budget Division (BD), Finance Service (FS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	All Offices of the National Office

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Memorandum/Letter Request;	Concerned Project Proponent of the National Office
2. Specification and Detailed Breakdown of Expenses;	Concerned Project Proponent of the National Office
3. Justification for the Request.	Concerned Project Proponent of the National Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSIN G TIME	PERSON RESPONSIBLE
1. Submit request for funding or CAA.	1. Receive and record request for funding or CAA and forward to the Chief, Budget Division;	None	5 minutes	Receiving Clerk, Budget Division (BD)
None	1.1. Evaluate request for funding or CAA and forward the same to concerned Section Chief;	None	10 minutes	Division Chief, BD
None	1.2. Record request for funding or CAA and forward the same to concerned Budget Officer;	None	10 minutes	Section Chief, Budget Control Section (BCS), BD
None	1.3. Verify the availability of allotment;	None	10 minutes	Budget Officer, BCS
None	1.4. Prepare response to the request, record and affix initial on the reply document;	None	15 minutes	Budget Officer, BCS
None	1.5. Review and affix initial on the reply document;	None	10 minutes	Division Chief, BD
None	1.6. Forward reply document to the office of the Assistant Commissioner Finance Service;	None	15 minutes	Releasing Clerk, BD
None	1.7. Receive and record reply document;	None	10 minutes	Receiving Clerk, Finance Service
None	1.8. Review and approve/affix signature on reply document;	None	15 minutes	ACIR, Finance Service
None	1.9. Record and forward signed reply document to Budget Division;	None	15 minutes	Releasing Clerk, Finance Service
None	1.10. Receive and record signed reply document.	None	10 minutes	Receiving Clerk, BD
2. Receive reply document.	2. Forward signed reply document to requesting office.	None	15 minutes	Releasing Clerk, BD

NOTE:

1. Estimated processing time corresponds to one transaction and may vary from the actual processing time, depending on the number of requests received during the day.
2. Assumption: There is no intervening factor/activity.
3. Supporting documents submitted complete. In case of incomplete/incorrect supporting documents, return to requesting office with a checklist of required documents

TOTAL PROCESSING TIME:	**2 Hours, 25 minutes**
TOTAL PROCESSING FEE:	**None**

57. Certification of Last Salary Received of Officials and Employees Transferred to Other Government Agencies

Certification that may be requested by Officials and Employees transferred to other Government Agencies which is one of the documentary requirements specified under COA Circular No. 2012-001 dated June 14, 2012 in claiming for First Salary in the new office.

Office or Division:	Accounting Division (AD), Finance Service (FS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	BIR Officials and Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter Request.	Concerned Officials or Employees

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Letter Request.	1. Receive and record Letter Request and forward to the Chief, Accounting Division;	None	10 minutes	Receiving Clerk Accounting Division (AD)
None	1.1. Evaluate the Letter Request and forward to the Payroll-in-charge;	None	10 minutes	Division Chief, AD
None	1.2. Verify records of employee from Index of Payment;	None	20 minutes	Administrative Officer AD
None	1.3. Prepare and initial Certification and forward the same to the Chief, Verification Section;	None	10 minutes	Administrative Officer AD
None	1.4. Review and initial Certification and forward to the Chief Accounting Division for signature;	None	10 minutes	Chief, Verification Section AD
None	1.5. Check and sign Certification.	None	10 minutes	Division Chief AD
2. Receive Certification and sign the log book.	2. Release the certification to the requesting official and employee.	None	5 minutes	Administrative Officer AD
NOTE: 1. Authorization Letter should be presented by representative to receive the Certification of Last Salary Received. 2. Estimated processing time corresponds to one transaction and may vary from the actual processing time, depending on the number of requests received during the day.				
TOTAL PROCESSING TIME:		**1 Hour, 15 minutes**		
TOTAL PROCESSING FEE:		**None**		

58. Certification of Compensation of Officials and Employees of the BIR for VISA Application

Certification that may be requested by Officials and Employees of the Bureau of Internal Revenue to support their VISA application for their travel to Foreign Countries.

Office or Division:	Accounting Division (AD), Finance Service (FS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (employee or official)
Who may avail:	BIR Officials and Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter Request.	Concerned Officials or Employees

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Letter Request.	1. Receive and record Letter Request and forward to the Chief, Accounting Division;		10 minutes	Receiving Clerk Accounting Division (AD)
	1.1. Evaluate the Letter Request and forward to the Payroll-in-charge;		10 minutes	Division Chief, AD
	1.2. Verify records of employee from Index of Payment;		20 minutes	Administrative Officer AD
	1.3. Prepare and initial Certification and forward the same to the Chief, Verification Section;		10 minutes	Administrative Officer AD
	1.4. Review and initial Certification and forward to the Chief Accounting Division for signature;		10 minutes	Chief, Verification Section AD
	1.5. Check and sign Certification.		10 minutes	Division Chief AD
2. Receive Certification and sign the log book.	2. Release the certification to the requesting official and employee.		5 minutes	Administrative Officer AD
NOTE: 1. Authorization Letter should be presented by representative to receive the Certification of Last Salary Received. 2. Estimated processing time corresponds to one transaction and may vary from the actual processing time, depending on the number of requests received during the day. 3. Assumption: There is no intervening factor/activity.				
TOTAL PROCESSING TIME:			**1 Hour, 15 minutes**	
TOTAL PROCESSING FEE:			**None**	

59. Processing of Requisition and Issuance Slip (RIS) for the Issuance of Accountable Forms to BIR Accountable Officers

Accountable forms used for Tax Compliance purposes and are generally being used to internal (BIR) requisitioners.

Office or Division:	Accountable Forms Division (AFD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	BIR Authorized Requisitioner

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Requisition and Issue Slip (RIS - 1 original, 3 duplicate copies);	Authorized Requisitioner
2. Stock Position Sheet (1 original);	Authorized Requisitioner
3. Authorization Letter (for representative in behalf of the Authorized Requisitioner - 1 original);	Authorized Requisitioner
4. Internal Investigation Division Clearance (for Documentary Stamps - 1 original).	Internal Investigation Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit duly filled-up and signed RIS, Stock Position Sheet, Authorization Letter (for representative to receive in behalf of Authorized Requisitioner) and Internal Investigation Clearance (for Documentary Stamps).	1. Receive complete documents and forward to the Chief, AFD for approval of requested Accountable Forms (AF);	None	10 minutes	Document Processor, AFD
	1.1 Approve quantity being requisitioned;	None	5 minutes	Division Chief, AFD
	1.2 Record and process RIS, prepare Gate Pass, Invoice Receipt and Certificate of Appearance/PAFSECOM;	None	20 minutes	Document Processor, AFD
	1.3 Record transaction in the Vault Logbook, check quantity and serial numbers of AF to be issued, sign Gate Pass and initial other documents.	None	15 minutes	Vault Custodian, AFD
2. Check quantity and serial numbers of AF requisitioned, sign Gate Pass and other documents.	2. Verify quantity and serial numbers of AF for issuance and sign in the Gate Pass and initial other documents;	None	25 minutes	Chief, Miscellaneous Accountable Forms Section / Stamps and Labels Section AFD
	2.1 Review quantity and serial numbers of AF for issuance based on Gate Pass and other documents and sign them;	None	10 minutes	Assistant Division Chief, AFD
	2.2 Check quantity and serial numbers of AF for issuance, sign Gate Pass and other documents and approve for issuance.	None	10 minutes	Division Chief, AFD
3. Sign vault logbook and guard logbook and receive accountable forms.	3. Release requisitioned Accountable Form to Authorized Requisitioner and post issuance in the stock card	None	5 minutes	Vault Custodian, AFD
	3.1 Record transaction in the guard logbook and sign Gate Pass.	None	5 minutes	Vault Guard

NOTES: 1. Processing of issuance shall be based on the completeness of documents presented. 2. The total processing time indicated above is computed on a per RIS basis and in the assumption that one or two Authorized Requisitioners are being served at any given time. The same may be extended depending on the volume of the received RIS for the day.	
TOTAL PROCESSING TIME:	**1 Hour, 45 minutes**
TOTAL PROCESSING FEE:	**None**

60. Processing of Request for Reproduction of Various BIR Forms, Issuances (In-House)

Printing of Revenue Memorandum Orders, Revenue Regulations, Revenue Memorandum Circulars, BIR Forms and reproduction of BIR Forms requested by the Revenue District Offices.

Office or Division:	General Services Division (GSD), Administrative Service (AS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	BIR Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Letter Request (1 original 1 duplicate copy);	BIR Employee
2. Job Order (1 original 1 duplicate copy);	General Services Division (GSD)
3. Sample Form (1 Photocopy);	BIR Employee
4. Gate pass (1 Original 1 Duplicate).	General Services Division (GSD)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter request and photo copy of sample for reproduction of various BIR forms and issuances.	1. Receive letter request and log in the receiving record book;	None	10 minutes	Receiving Clerk GSD
	1.1. Provide job order form.	None	5 minutes	Receiving Clerk GSD
2. Check quantity and serial numbers of AF requisitioned, sign Gate Pass and other documents.	2. Receive signed job order;	None	3 minutes	Receiving Clerk GSD
	2.1. Initial on the job order;	None	2 minutes	Section Chief GSD
	2.2. Approve job order;	None	10 minutes	Division Chief GSD
	2.3. Reproduce various BIR Forms/issuances;	None	1 Day	Printing Machine Operator
	2.4. Prepare gate pass for release of forms/issuances reproduced;	None	10 minutes	Administrative Officer GSD
	2.5. Approve Gate pass.	None	5 minutes	Section Chief GSD
3. Sign vault logbook and guard logbook and receive accountable forms.	3. Release requisitioned Accountable Form to Authorized Requisitioner and post issuance on the stock card.	None	25 minutes	Administrative Officer GSD
NOTE: The total processing time indicated above is computed on a per document basis.				
TOTAL PROCESSING TIME:		**1 Day, 1 Hour**		
TOTAL PROCESSING FEE:		**None**		

61. Processing of Request for Delivery of Documents thru Messengerial Service

Dockets, Letters/Communications from the different offices in the National Offices are delivered to Metro Regional Offices and Govt. Offices in Metro Manila by our messengers.

Office or Division:	General Services Division (GSD), Administrative Service (AS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	BIR Employee

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Job Order for Messengerial Service (1 original 1 duplicate);	BIR Employee
2. Documents for delivery (1 original 2 duplicate);	BIR Employee
3. Gate pass (1 Original 1 Duplicate).	General Services Division (GSD)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit duly filled-up and approved Job order and documents for messengerial service.	1. Receive the approved Job Order Form and log in the receiving record book;	None	10 minutes	Receiving Clerk General Services Division (GSD)
None	1.1. Encode details of documents in the messengerial incoming data base file;	None	10 minutes	Encoder GSD
None	1.2. Prepare gate pass for delivery to the Regional Offices & other Government Agencies in Metro Manila;	None	5 minutes	Administrative Assistant GSD
None	1.3. Approve Gate pass.	None	10 minutes	Section Chief GSD
2. Claim received copy of documents delivered.	2. Deliver documents to Regional Office and other Government Agencies in Metro Manila;	None	1 Day	Driver/Administrative Aide GSD
None	2.1. Encode date received and receiving officer in the database file;	None	5 minutes	Administrative Assistant/Aide GSD
None	2.2. Scanning of the file copy of document delivered.	None	1 minute	Administrative Assistant/Aide GSD
NOTE: The total processing time indicated above is computed on a per document basis.				
TOTAL PROCESSING TIME:		**1 Day, 41 minutes**		
TOTAL PROCESSING FEE:		**None**		

62. Processing of Request for Mailing of Documents

Dockets, Letters/Communications from the different offices in the National Office are mailed to BIR Regional Offices, other Govt. Agencies and Taxpayers.

Office or Division:	General Services Division (GSD), Administrative Service (AS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	BIR Employee

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Job Order for Mailing (1 original 1 duplicate);	BIR Employee
2. Documents for Mailing (Sealed) (1 original 2 duplicate);	BIR Employee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit duly filled-up and approved Job order and sealed documents for mailing.	1. Receive the approved Job Order Form and log in the receiving record book;	None	10 minutes	Administrative Assistant/Aide GSD
None	1.1. Encode details of document in the incoming mail data base file for preparation of transmittal;	None	5 minutes	Administrative Assistant/Aide GSD
None	1.2. Prepare gate pass for delivery of documents for mailing to the BIR Post Office;	None	10 minutes	Administrative Assistant/Aide GSD
None	1.3. Approve Gate pass.	None	10 minutes	Section Chief GSD
2. Claim received copy of documents delivered.	2. Deliver documents to the BIR Post Office.	None	4 Hours	Administrative Assistant/Aide GSD
NOTE: The total processing time indicated above is computed on a per document basis.				
TOTAL PROCESSING TIME:		**4 Hours, 35 minutes**		
TOTAL PROCESSING FEE:		**None**		

63. Request for Posting Information Advertisement

Movie Clips of BIR Activities and Events, Monthly Project Status Reports (PSR) and Report on awarded projects are flashed in the electronic board/TV at the NOB Lobby.

Office or Division:	General Services Division (GSD), Administrative Service (AS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	Requesting Office

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request Letter;	BIR Employee
2. Soft copy of the Advertisement.	BIR Employee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit a letter request for posting in the electronic bulletin board/TV located at the Elevator lobby NOB approved by the Chief General Services Division.	1. Receive approved letter request including the soft copy of the file to be posted;	None	1 minute	Administrative Assistant/Aide GSD
None	1.1. Copy the file.	None	2 Hours	Administrative Assistant/Aide GSD
None	1.2. Posting of the file/information at the electronic bulletin board/TV located at the National Office Elevator Lobby.	None	20 minutes	Administrative Assistant/Aide GSD
2. Confirm that the information posted has been viewed.	2. Coordinate with the requesting Office that their request/s has been posted in the electronic board/TV.	None	5 minutes	Administrative Assistant/Aide GSD
TOTAL PROCESSING TIME:		**2 Hours, 26 minutes**		
TOTAL PROCESSING FEE:		**None**		

64. Processing and Payment of Fidelity Bond of BIR Accountable Officials and Employees for New Applicant

Fidelity Bond is an insurance of bondable public officer under the Fidelity Fund to assure:

1. Faithfully perform all the duties imposed by law upon him;
2. Faithfully account all funds and public property coming into his possession, custody of control.

The Accountable Officials/Employees are the employees of the government of the Philippines whose duties performed permits or requires the custody of funds or properties for which he is accountable be deemed bonded and his fidelity insured in accordance with Public Bonding Law.

Office or Division:	General Services Division (GSD), Administrative Service (AS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	BIR Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. General Form No. 58(A) - Application for bond of Accountable Officials and Employees;	BIR Employee
2. Certified copy of appointment;	BIR Employee
3. Certified copy of SALN (latest);	BIR Employee
4. Memo designation of new position/RTAO;	BIR Employee
5. Certification of No Pending Case.	Internal Investigation Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit GF No. 58(A).	1. Receive filled-up GF No. 58(A) (for new applicant) with complete attachments;	None	3 minutes	Section Chief GSD
None	1.1. Prepare General Form No. 57(A) - Request for Bonding and/or Cancellation of Bond of Accountable Officials and Employees with a List of Bonded Public Officials;	None	10 minutes	Section Chief GSD
None	1.2. Forward GF No. 57(A) and GF No. 58(A) to Administrative Service;	None	3 minutes	Releasing Clerk GSD
None	1.3. Receive signed GF No. 57(A) and GF No. 58(A) from Administrative Service;	None	3 minutes	Section Chief GSD
None	1.4. Prepare DV and ObR for payment of the annual premiums of bond;	None	10 minutes	Section Chief GSD
None	1.5. Release DV and ObR to Budget Division for funding;	None	3 minutes	Releasing Clerk GSD
None	1.6. Receive and record approved DV from Financial Service;	None	3 minutes	Receiving Clerk GSD
None	1.7. Prepare check and Advice of Checks Issued and Cancelled (ACIC);	None	5 minutes	Administrative Assistant GSD
None	1.8. Review and sign check and ACIC (if amount is ₱ 10,000.00 and below);	None	3 minutes	1. Section Chief GSD 2. Division Chief GSD
None	1.9. Sign check and ACIC (if amount is ₱ 10,000.00 and above);	None	3 minutes	Division Chief GSD
None	1.10. Record and release check and ACIC with DV to Administrative Service;	None	15 minutes	Releasing Clerk GSD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.11. Receive signed check and ACIC from Administrative Service;	None	3 minutes	Receiving Clerk GSD
None	1.12. Forward ACIC to Landbank;	None	1 Hour	Messenger GSD
None	1.13. Release check to the Section Chief-DBS;	None	3 minutes	Administrative Assistant GSD
None	1.14. Submit Fidelity Bond with complete attachments to the Bureau of Treasury and remit check to Landbank;	None	5 Hours	Section Chief GSD
None	1.15. Submit the duplicate copy of Confirmation Letter to COA.	None	3 minutes	Receiving Clerk GSD
None	2. File the original Confirmation Letter.	None	3 minutes	Receiving Clerk GSD
TOTAL PROCESSING TIME:		**7 Hours, 13 minutes**		
TOTAL PROCESSING FEE:		**None**		

65. Processing of Fidelity Bond of BIR Accountable Officials and Employees (Renewal- Shall be Renewed Before the Expiration of the Bond)

Fidelity Bond is an insurance of bondable public officer under the Fidelity Fund to assure:

1. Faithfully perform all the duties imposed by law upon him;
2. Faithfully account all funds and public property coming into his possession, custody of control.

The Accountable Officials/Employees are the employees of the government of the Philippines whose duties performed permits or requires the custody of funds or properties for which he is accountable be deemed bonded and his fidelity insured in accordance with Public Bonding Law.

Office or Division:	Disbursement and Bonding Section (DBS) - General Services Division (GSD), Administrative Service (AS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	BIR Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. General Form No. 58(A) - Application for bond of Accountable Officials and Employees;	GSD
2. Certified copy of appointment;	BIR Employee
3. Certified copy of SALN (latest);	BIR Employee
4. Memo designation of new position/RTAO;	BIR Employee
5. Certification of No Pending Case.	Internal Investigation Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1. Prepare General Form No. 57(A) – Request for Bonding and/or Cancellation of Bond of Accountable Officials and Employees with a List of Bonded Public Officials with complete attachments;	None	10 minutes	Section Chief GSD
None	1.1. Forward GF No. 57(A) to Administrative Service;	None	3 minutes	Releasing Clerk GSD
None	1.2. Receive signed GF No. 57(A);	None	3 minutes	Section Chief GSD
None	1.3. Prepare DV and ObR for payment of the annual premiums of bond;	None	10 minutes	Section Chief GSD
None	1.4. Release DV and ObR to Budget Division for funding;	None	3 minutes	Releasing Clerk GSD
None	1.5. Receive and record approved DV from Financial Service;	None	3 minutes	Receiving Clerk GSD
None	1.6. Prepare check and Advice of Checks Issued and Cancelled (ACIC);	None	5 minutes	Administrative Assistant GSD
None	1.7. Review and sign check and ACIC (if amount is ₱ 10,000.00 and below);	None	3 minutes	1. Section Chief GSD 2. Division Chief GSD
None	1.8. Sign check and ACIC (if amount is ₱ 10,000.00 and above);	None	3 minutes	Division Chief GSD
None	1.9. Record and release check and ACIC with DV to Administrative Service;	None	15 minutes	Releasing Clerk GSD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	1.10. Receive signed check and ACIC from Administrative Service;	None	3 minutes	Receiving Clerk GSD
None	1.11 Forward ACIC to Landbank;	None	1 Hour	Messenger GSD
None	1.12. Release check to the Section Chief-DBS;	None	3 minutes	Administrative Assistant GSD
None	1.13. Submit Fidelity Bond with complete attachments to the Bureau of Treasury and remit check to Landbank;	None	5 Hours	Section Chief GSD
None	1.14. Submit the duplicate copy of Confirmation Letter to COA.	None	3 minutes	Receiving Clerk GSD
None	1.15. File the original Confirmation Letter	None	3 minutes	Receiving Clerk GSD
TOTAL PROCESSING TIME:		**7 Hours, 10 minutes**		
TOTAL PROCESSING FEE:		**None**		

66. Processing of Purchase Request (PR) for Supplies and Materials Not Included in the Project Procurement Management Plan (PPMP) / Annual Procurement Plan (APP)

Purchase Request (PR) is a form used by the requisitioning office/s to request for purchase of goods/supplies and materials in case the item/s requested is/are not available on stock.

Office or Division:	Property Division (PropD), Administrative Service (AS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	BIR Requisitioning Office

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Purchase Request	National Office
Specifications.	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit duly accomplished Purchase Request (PR) together with the specifications and price quotation.	1. Receive and record PR with attached specifications and price quotation	None	5 minutes	Receiving Clerk PropD
None	1.1. Assign Control Number	None	5 minutes	Receiving Clerk PropD
None	1.2. Encode the PR and its details for monitoring	None	15 minutes	Supply or Property Officer PropD
None	1.3. Prepare Stock Position Sheet (SPS) based on current Stock Card. Forward the document to Division Chief	None	15 minutes	Supply or Property Officer PropD
None	1.4. Review and affix initials / signature in the PR and SPS.	None	15 minutes	Unit Head, Assistant Chief, Division Chief PropD
None	1.5. Record and release to Administrative Service for approval.	None	5 minutes	Releasing Clerk PropD
2. Receive by the Administrative Service.		None	5 minutes	Releasing Clerk, AS
TOTAL PROCESSING TIME:		**1 Hour, 5 minutes**		
TOTAL PROCESSING FEE:		**None**		

67. Processing Request for Motor Vehicle and Driver for Official Travel

Request to use Government Vehicle is a form used by the Offices to request for BIR Motor Vehicle and Driver for Official travel with an attachment of Trip Ticket to indicate purpose, destination, date and time of travel.

Office or Division:	Property Division (PropD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	BIR Personnel

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Request to Use Government Motor Vehicle;	Property Division
2. Trip Ticket.	Property Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the duly signed Request to Use Government Motor Vehicle Form and Trip Ticket to the Property Division.	1. Receive the duly signed Request to Use Government Motor Vehicle and Trip Ticket from the requesting Office and log the details of the trip ticket to the PropD Logbook	None	5 minutes	Receiving Clerk (PropD)
None	1.1. Call the Automotive and Equipment Monitoring Section (A&EMS) to arrange the schedule and confirm the availability of motor vehicle and driver on the requested date	None	2 minutes	Receiving Clerk (PropD)
None	1.2. Forward the Request Form and Trip Ticket to the: Assistant Chief(ADC) Division Chief (DC) for initials/signature	None	2 minutes	Receiving Clerk (PropD)
None	a. Review the request form and trip ticket and affix initials of ADC and forward said documents to the DC	None	5 minutes	Assistant Chief (PropD)
None	b. Review and sign the Request Form and Trip ticket and return the documents to the Receiving Clerk	None	2 minutes	Division Chief (PropD)
None	c. Record documents in the logbook, assign control number, get the original copy and release to the requesting Office	None	2 minutes	Receiving Clerk (PropD)
2. Submit the duly signed Trip Ticket to the A&EMS.	2. Receive the duly signed Trip Ticket from the requesting Office and log the details of the signed/approved trip ticket to the A&EMS Vehicle Travel logbook	None	5 minutes	A&EMS Clerk (PropD)
	2.1 Assign Vehicle and Driver (if needed) to the requesting Office.	None	2 minutes	Section Chief (A&EMS PropD)
TOTAL PROCESSING TIME:		**25 minutes**		
TOTAL PROCESSING FEE:		**None**		

68. Numbering and Recording of Confidential Information (CI)

A **Confidential Information (CI)** refers to the sworn written statement given voluntarily by an informer. Such statement must definitely state the facts or acts constituting fraud committed by a person or entity denounced to have violated or in violation of the National Internal Revenue Code (NIRC) of 1997 (Revenue Regulations No. 16-2010).

Office or Division:	Records Management Division (RMD), Administrative Service (AS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	Legal Division / Regional Director / Enforcement and Advocacy Service / National Investigation Division / Prosecution Division
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Duly notarized and validated Affidavit/Confidential Information against the denounced taxpayer shall be under oath and shall be personally executed and filed by the tax informer in four (4) original copies; **Remarks:** Affidavit should be notarized and validated by the Chief, Legal Division and/or Chief, Prosecution Division.	Tax Informer Validation from: a. Chief, Legal Division (Regional Offices) and/or b. Chief, Prosecution Division (National Office)
2. Indorsement/Transmittal Letter for Chief, Records Management Division (RMD) indicating the request for Numbering and Recording of CI to Confidential Entry Book; and	a. Legal Division (Regional Offices) and/or b. Prosecution Division (National Office)
3. Government issued Identification Card of the Tax Informer (1 photocopy). Issued by any government agencies: • SSS Unified Multi-Purpose ID (UMID • GSIS e-Card • Philippine Passport • Driver's License – Land Transportation Office (LTO) • Philippine Identification System (PhilID) • Professional Regulation Commission (PRC) ID • IBP ID – Integrated Bar of the Philippines • Voter's ID – Commission on Elections (COMELEC) • Person with Disability (PWD) ID • Senior Citizen ID • Postal ID – Philippine Postal Corporation • Pag-Ibig Loyalty Card – Home Development Mutual Fund • NBI Clearance – National Bureau of Investigation **Remarks:** Photocopy of Government issued Identification Card of the Tax Informer to be attached to the Confidential Information (CI) docket.	Tax Informer

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit four (4) original copies of the validated and duly notarized Affidavit / CI, along with the required supporting documents and an indorsement / transmittal letter addressed to the Chief, Records Management Division. The letter should formally request the numbering and recording of the CI in the Confidential Entry Book.	1.1 Check for completeness and receive the validated and duly notarized Affidavit / CI;	None	5 minutes	Supervising Administrative Officer (SADOF)/ Administrative Officer (ADOF) (Records Management Division)

None	1.2 Stamp the date and time, assign CI number and record in the Confidential Entry Book;	None	30 minutes	Supervising Administrative Officer (SADOF)/ Administrative Officer (ADOF) (Records Management Division)
None	1.3 Prepare a letter acknowledging receipt of duly numbered CI addressed to the following concerned Offices: A. BIR Revenue Regional Office/ Legal Division / Special Investigation Division and/or B. Enforcement and Advocacy Service (EAS) / National Investigation Division (NID) C. Prosecution Division	None	25 minutes	Supervising Administrative Officer (SADOF)/ Administrative Officer (ADOF) (Records Management Division)
2. Receive copy of duly numbered CI.	2.1 Forward one (1) copy of the duly numbered CI to the Tax Informer, either to the address provided or directly if received in person at the National Office.	None	10 minutes	Supervising Administrative Officer (SADOF)/ Administrative Officer (ADOF) (Records Management Division)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
None	2.2 Forward the enclosed copy of the duly numbered CI to the following concerned offices: (a) If filed at the National Office: Enforcement and Advocacy Service / National Investigation Division (NID) and Prosecution Division; and/or (b) if filed at the Regional Office: Communication Operations, Reproduction, and Miscellaneous Services Section (CORMSS) of the General Services Division (GSD), for mailing or delivery to the concerned Regional Director of the Revenue Region, for further transmittal to its Special Investigation Division and Legal Division.	None	25 minutes	Supervising Administrative Officer (SADOF)/ Administrative Officer (ADOF) (Records Management Division)
None	2.3 Retain one (1) copy of numbered CI and its supporting for RMD file.	None	5 minutes	Supervising Administrative Officer (SADOF)/ Administrative Officer (ADOF) (Records Management Division)
NOTE: 1. Processing of request shall be based on the completeness of document submitted. 2. The total processing time indicated above is computed on a per CI basis (minimum of 20 pages) and in the assumption that a tax informer is being served at any given time. The same may be extended depending on the volume/pages of the received CI for the day.				
TOTAL PROCESSING TIME:		**1 hour, 40 minutes**		
TOTAL PROCESSING FEE:		**None**		

69. Numbering and Recording of Revenue Issuances

Revenue Issuances shall refer to all Revenue Regulations (RR), Revenue Memorandum Circulars (RMC), Revenue Memorandum Orders (RMO), Revenue Administrative Orders (RAO), Revenue Delegation Authority Orders (RDAO) and Revenue Audit Memorandum Orders (RAMO), Revenue Travel Assignment Orders (RTAO) and Revenue Special Orders (RSO).

Office or Division:	Records Management Division (RMD)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	Concerned BIR Offices and Employees
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Duly approved copy of Revenue Issuances – one (1) Original Copy; Remarks: Additional requirements: a. Duplicate copy of the duly approved Revenue Issuances, bearing the initials of concerned Revenue Officials and indicating the Office Code at the lower left corner of the page; and b. Soft copy of the Revenue Issuances.	BIR Employees

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit duly approved Revenue Issuances for numbering. **Location**: RMD	1. Check the completeness of Revenue Issuances together with the duplicate and soft copy.	None	5 minutes	Administrative Officer (ADOF)/Administrative Assistant (ADAS) (Receiving Officer/Clerk), Records Management Division (RMD)
2. Receive file copy of numbered Revenue Issuances. **Location**: RMD	2.1. Stamp date, assign number and photocopy Revenue Issuances for dissemination.	None	25 minutes	ADOF/ADAS (Receiving Officer/Clerk), RMD
None	2.2. Record and file the original and duplicate copies of Revenue Issuances respectively.	None	15 minutes	ADOF/ADAS (Receiving Officer/Clerk), RMD
None	2.3. Forward photocopy of numbered Revenue Issuances to the following concerned Offices for dissemination: (a) Internal Communication Division (ICD), (b) Public Information and Education Division (PIED), (c) Office of the Commissioner, (d) ODCIR-Operations Group, (e) ODICR-Resource Management Group, (f) Human Resource Development Service (HRDS), (g) Personnel Division and (h) Communication Operations, Reproduction, and Miscellaneous Services Section (CORMSS-GSD).	None	30 minutes	ADOF/ADAS (Receiving Officer/Clerk), RMD

None	2.4. Submit three (3) sets of Certified True Copies of selected Revenue Issuances such RR, RMO and RMC as required by the UP-Office of the National Administrative Registry (ONAR), in compliance to Section 3, Chapter 2, Book VII of the Administrative Code of 1987.	None	20 minutes	ADOF/ADAS (Receiving Officer/Clerk), RMD

NOTE:

1. Processing of Revenue Issuance / RTAO / RSO shall be based on the completeness of document submitted.
2. The total processing time indicated above is computed on a per issuance basis and in the assumption that one (1) Authorized Requisitioner is being served at any given time. The same may be extended depending on the volume of the received Revenue Issuances for the day.
3. The computed processing time for Processing Revenue Issuances does not include Agency Action No. 2.4. Furnished copies of Certified True Copy of RR / RMO / RMC is being forwarded to UP-ONAR twice a month (90% of the total received Revenue Issuances).

TOTAL PROCESSING TIME:	**1 hour, 35 minutes**
TOTAL PROCESSING FEE:	**None**

70. Receiving and Processing of Communications/Letters/Parcel/Mail

Communications/Parcels/Mails are being delivered to Records Management Division by the Post Office and Courier Shipping companies in the BIR for the dissemination process. RMD transmits the received communications/ parcels / mails to various divisions / offices. It includes courier mails, ordinary mails, registered mails and Registry Return Receipts.

Office or Division:	Records Management Division (RMD), Administrative Service (AS)
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	Concerned BIR Offices and Employees
Operating Hours:	8:00 AM – 5:00 PM

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Transmittal List / Delivery Receipt provided by BIR Post Office and or Courier Services – one (1) original copy. **Remarks:** • Indicate the complete name of addressee and tracking / registry number	Applicant / Client
2. Indorsement / Memorandum / Transmittal from BIR Offices – one (1) original copy. **Remarks:** • Indicate the complete name of concerned recipient office / addressee and its purpose or reason of transmitting the communications	Applicant / Client

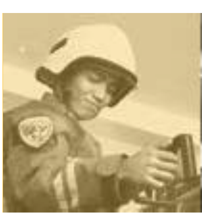
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the following documents: one (1) original copy: Indorsement / Memorandum Letter / Transmittal List / Delivery Receipt. **Remarks:** • Clearly state the name of the concerned person / office being addressed and the reason for transmitting said documents. **Location**: RMD	1. Check the correctness of the details indicated on the aforementioned documents.	None	20 minutes	Administrative Officer (ADOF)/Administrative Assistant (ADAS) (Receiving Officer/Clerk), RMD
2. Receive a duplicate copy stamped with official date and time of receipt by the RMD. **Location**: RMD	2.1 Stamp date and time of receipt and forward to assigned Document Processor.	None	30 minutes	ADOF/ADAS Receiving Officer/Clerk, RMD
None	2.2 Prepare communications / letters / parcels / mail for sorting and classification.	None	1 hour and 30 minutes	ADOF (Document Processor), RMD
None	2.3 Provide Indorsement/ Transmittal / Delivery Receipt per concerned office / division.	None	40 minutes	ADOF (Document Processor), RMD
None	2.4. Forward / deliver the aforementioned documents to concerned office / division.	None	30 minutes	ADAS (Releasing Clerk), RMD

NOTE: 1. Receiving of mail items shall be based on the completeness and correctness of the mails received. 2. The total processing time indicated above is computed on a per tax bulk/volume basis depending on the volume of the mails received. 3. Average Mails received per day is 50 mails.	
TOTAL PROCESSING TIME (ACTIVE CASES):	**3 hours, 30 minutes**
TOTAL PROCESSING FEE:	**None**

BUREAU *of* INTERNAL REVENUE

CITIZEN'S CHARTER

Feedback and Complaints Mechanism



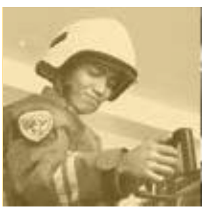

FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback?	**Written:** Accomplish the "Customer Satisfaction Survey Form" provided and drop in the designated box located within the Taxpayer Service Area (TSA). **Verbal:** Approach the designated personnel manning the Public Assistance & Complaints Desk (PACD) located in all Revenue District Offices (RDOs); or call Customer Assistance Division (CAD) at telephone no. 8538-3200. **Email:** Send to contact_us@bir.gov.ph BIR Website: Go to the BIR website at www.bir.gov.ph Click on other eServices Click the eComplaint icon, then eComplaint Home Page appears Chose the specific type of eComplaint or concern: eComplaint NO OR – relative to non-issuance of official receipts/sales invoice eComplaint DISIPLINA – relative to BIR personnel eComplaint RATE – relative to tax evasion eComplaint OTHERS – relative to complaints other than those mentioned above Click on the "Complaint Form" Fill out the complaint form with the necessary information regarding your feedback, concerns and/or complaints; and Click "Submit" **Online Survey Application:** Access the link through the Personal Computer available in BIR's eLounge or scan using the mobile phone the QR code available at the counter Answer the survey questionnaire Click "Submit"
How feedbacks are processed?	Customer Satisfaction Survey Form is being processed and retrieved on a monthly basis by the Regional Offices. Results of which are being issued to the concerned RDO who eventually shall provide the National Office thru the Taxpayer Service Programs and Monitoring Division (TSPMD) of the Client Support Service (CSS) results of action taken on the negative feedback, if any.
How to file a complaint?	Complaints can be filed through the BIR eComplaint System following the procedures below: Go to the BIR website at www.bir.gov.ph Click on other eServices Click the eComplaint icon, then eComplaint Home Page appears Chose the specific type of eComplaint or concern: **eComplaint NO OR** - relative to non-issuance of official receipts/sales invoice **eComplaint DISIPLINA** - relative to BIR personnel **eComplaint RATE** - relative to tax evasion **eComplaint OTHERS** - relative to complaints other than those mentioned above Click on the "Complaint Form" Fill out the complaint form with the necessary information regarding your feedback, concerns and/or complaints; and Click "Submit" Complaints can also be filed through the following external channels: Anti-Red Tape Authority (ARTA) complaints@arta.gov.ph Presidential Complaint Center (PCC): 8888 Contact Center ng Bayan(CCB): 0908-881-6565 (SMS) nquiries and follow ups, clients may contact the hotline nos. indicated in this Charter.

FEEDBACK AND COMPLAINTS MECHANISM	
How complaints are processed?	The BIR has designated a focal person for each of the abovementioned complaint channel who shall receive and, upon approval of the office head, indorse the complaint to concerned office, as well as monitor/ensure the corresponding actions taken and resolution. The concerned office shall act/provide resolution and inform directly the complainant (copy furnished the focal person) about the actions taken/resolution, following the guidelines below: **Complaints received thru BIR eComplaint System** shall be evaluated and indorsed to concerned office within one (1) day upon receipt of the complaint. **Complaints received thru ARTA (per RA No. 11032 [EODB])** - The concerned office shall respond directly to the complainant within 24 hours from receipt of complaint and submit copy of the response and supporting document, if any, to ARTA (cc: Public Information and Education Division [PIED] at tied_arta@bir.gov.ph). **Complaints received thru 8888 (per EO No. 6), CCB, PCC, etc.** - The concerned office shall acknowledge receipt of the complaint within 24 hours, and perform "concrete and specific action", and report the same to the complainant within 72 hours (cc. the complaint channel [8888, CCB, PCC] & PIED [tied@bir.gov.ph]). For inquiries and follow-ups, clients may contact the hotline nos. indicated in this Charter.
Contact Information	**CCB:** 0908-881-6565 **PCC:** 8888 **ARTA:** complaints@arta.gov.ph **BIR Customer Assistance Division:** (02) 8538 3200

BUREAU *of* INTERNAL REVENUE

CITIZEN'S CHARTER

Revenue Regional and District Offices Directory



Revenue Region and District Offices

REVENUE REGION NO. 1 ILOCOS REGION	2F/3F BIR Bldg, McArthur Hi-way, Calasiao, Pangasinan (075) 522-3866 / (075) 529-4919
REVENUE DISTRICT NO. 1 Ilocos Norte	BIR Bldg, A. Castro Avenue, Brgy. 7B, Laoag City RDO:(077) 300-1314
REVENUE DISTRICT NO. 2 Ilocos Sur	BIR Bldg, Quirino Blvd, Zone 5, Bantay, Ilocos Sur (077) 679-1865 / (077) 722-1655/ (077) 722-1655
REVENUE DISTRICT NO. 3 La Union	2nd Floor, Manna Hall MacArthur Highway, cor Diversion Road Pagdaraoan, San Fernando, La Union (072) 607-1819 / (072) 888-2812
REVENUE DISTRICT NO. 4 Central Pangasinan	GF BIR Bldg, McArthur Hi-way, San Miguel, Calasiao, Pangasinan (075) 522-8118 / (075) 529-5219/
REVENUE DISTRICT NO. 5 West Pangasinan	BIR Bldg, Brgy Palamis St, Alaminos City (075) 632-4428 / (075) 632-4493/ (075) 632-4492/632-4494
REVENUE DISTRICT NO. 6 East Pangasinan	BIR Bldg, McArthur Hi-way, Brgy Anonas, Urdaneta City, Pangasinan (075) 600-3878 / (075) 600-3877
REVENUE REGION NO. 2 CORDILLERA ADMINISTRATIVE REGION	No. 69 Leonard Wood Road, Baguio City 2600 (074) 442-6960 / (074) 442-8419
REVENUE DISTRICT NO. 7 Abra	1F/2F Judge Ramon B. Berjamin, Sr. Bldg, La Zala cor Penarubbia St, Zone 4, Bangued, Abra (074) 614-6410
REVENUE DISTRICT NO. 8 Baguio City	69 Leonard Wood Rd, Baguio City (074) 443-5850 / (074) 304-1499 / (074) 444-5518
REVENUE DISTRICT NO. 9 Benguet	2F Willy Tan Bldg, Km 4, La Trinidad, Benguet (074) 442-3061 / (074) 422-1042 / (074) 422-3061
REVENUE DISTRICT NO. 10 Mountain Province	3F Bontoc Municipal Capitol, Poblacion, Bontoc, Mt. Province (074) 604-0396
REVENUE DISTRICT NO. 11 Kalinga and Apayao	BIR Bldg, Hilltop, Bulanao, Tabuk City 0999-994-5433/ 0920-227-4523
REVENUE DISTRICT NO. 12 Ifugao	2F JDT Bldg, Inguiling Dr, Lagawe, Ifugao 0927-587-6697
REVENUE REGION NO. 3 CAGAYAN VALLEY	#11 Pagayaya St, Regional Government Center, Carig Sur, Tuguegarao City (078) 377-2637 / (078) 304-3788
REVENUE DISTRICT NO. 13 Cagayan and Batanes	BIR Regional Office Bldg, #11 Pagayaya St, Regional Government Center, Carig Sur, Tuguegarao City (078) 377-1505
REVENUE DISTRICT NO. 14 Nueva Vizcaya	BIR Bldg, Capitol Compound, Bayombong, Nueva Viscaya (078) 392-1789
REVENUE DISTRICT NO. 15 Isabela	BIR Bldg, Brgy Magsaysay, Naguilian, Isabela (078) 306-8020 loc 203 / 204
REVENUE DISTRICT NO. 16 Quirino	BIR Bldg, Brgy Marcos, Cabarroguis, Quirino 0917-819-7192
REVENUE REGION NO. 4 CENTRAL LUZON	RR4 Bldg, BIR Complex, McArthur Hi-way, Sindalan, City of San Fernando, Pampanga (045) 598-2801 / (045) 598-2802/ (045) 598-2802

REVENUE DISTRICT NO. 17A South Tarlac	BIR Bldg, Macabulos Dr, San Roque, Tarlac City (045) 982-2428 / (045) 982-1349/ (045) 982-8896
REVENUE DISTRICT NO. 17B North Tarlac	2nd Floor Level Magic Star Mall, M.H. Del Pilar Street., Brgy. Poblacion Norte, Paniqui, Tarlac (045) 491-5697 / (045) 925-7298/ (045) 925-7298
REVENUE DISTRICT NO. 18 Zambales	1F/2F Lincoln Masonic Temple, #2415 West Bajac-Bajac, Olongapo City (047) 223-8178 / (047) 223-8178
REVENUE DISTRICT NO. 19 Subic Bay Freeport Zone	BIR Bldg, Burgos St cor Samson Rd, Subic Bay Freeport Zone (047) 252-3747 / (047) 252-3727
REVENUE DISTRICT NO. 20 Bataan	3F Galeria Victoria, JP Rizal, Poblacion, Balanga City, Bataan (047) 633-5915 / (047) 237-2697/(047) 935-2561
REVENUE DISTRICT NO. 21A North Pampanga	RDO 21A Bldg, BIR Complex, McArthur Hi-way, Sindalan, City of San Fernando, Pampanga (045) 598-2847 / (045) 598-2835/(045) 598-2852
REVENUE DISTRICT NO. 21B South Pampanga	RDO 21B Bldg, BIR Complex, McArthur Hi-way, Sindalan, City of San Fernando, Pampanga (045) 598-2866 / (045) 598-2854/(045) 598-2858
REVENUE DISTRICT NO. 21C Clark Freeport and Special Economic Zone (CFEZ)	3F Stotsenberg Medical Center Bldg, Emilio Jacinto cor Ninoy Aquino Ave, Clark Freeport Zone, Pampanga (045) 599-8468/ (045) 599-8464
REVENUE DISTRICT NO. 22 Aurora	Burgos Ext, Brgy Suklayin, Baler, Aurora (042) 724-0174
REVENUE DISTRICT NO. 23A North Nueva Ecija	Maestrang Kikay, Talavera Population, Nueva Ecija (044) 486-9981 / (044) 486-9981
REVENUE DISTRICT NO. 23B South Nueva Ecija	Maharlika Hway, Sumacab Sur, Cabanatuan City, Nueva Ecija (044) 464-7896 / (044) 600-0747
REVENUE REGION NO. 5 CAMANAVA AND BULACAN	BIR RR5, Regional Office Bldg, 10 General Concepcion St, Brgy 134, Caloocan City (02) 8539-5749/(02)8539-5739
REVENUE DISTRICT NO. 24 Valenzuela City	ARCA North Center Annex I Bldg, #286, Brgy. McArthur Hway, Karuhatan, Valenzuela City (02) 8291-8907 / 8292-1470/ 0962-5674941
REVENUE DISTRICT NO. 25A West Bulacan	Balagtas Bypass Rd, Brgy Tiaong, Guiguinto, Bulacan (044) 670-1612 / (044) 670-2402
REVENUE DISTRICT NO. 25B East Bulacan	Balagtas Bypass Rd, Brgy Tiaong, Guiguinto, Bulacan (044) 641-5698 / (044) 641-0449/ (044)641-5929
REVENUE DISTRICT NO. 26 Malabon City and Navotas City	5F Fishermall - Malabon, C4 Rd, Longos, Malabon City, Malabon (02) 8470-9426 / 8285-1832 / 8285-1878
REVENUE DISTRICT NO. 27 Caloocan City	BIR Regional Office #140 EDSA, Barrio Calaanan, Caloocan City 8364-7232 / 8364-2869/8367-4213/ (02) 8367-3941/ (02) 8364-7044
REVENUE REGION NO. 6 CITY OF MANILA AND PALAWAN	7th - 10th Floor, Philippine Bible Society Tower, 890 United Nations Avenue, Ermita, Manila, Zip Code No. 1000 8518-008-13 /8567-4257
REVENUE DISTRICT NO. 29 Tondo - San Nicolas	12th & 15th Floors, Boy Scouts of the Philippines Building, 1000 Natividad Lopez St., Ermita, Manila (02) 8567-4286 / 8567-4287
REVENUE DISTRICT NO. 30 Binondo	3F BIR Regional Office Bldg 2, Benlife Bldg, Solano cor Beaterio St, Intramuros, Manila (02) 8567-4268 / 8567-4267
REVENUE DISTRICT NO. 31 Sta. Cruz	5F BIR Regional Office Bldg 2, Benlife Bldg, Solano cor Beaterio St, Intramuros, Manila (02) 8518-0658 / 8518-0653

REVENUE DISTRICT NO. 32 Quiapo-Sampaloc-San Miguel-Sta. Mesa	7F/8F BIR Regional Office Bldg 2, Benlife Bldg, Solano cor Beaterio St, Intramuros, Manila (02) 8518-08-14 / 8567-4150
REVENUE DISTRICT NO. 33 Intramuros-Ermita-Malate	14th & 15th Floors Boy Scout 181 Natividad Almeda Lopez St., Ermita, Manila (02) 8567-3970
REVENUE DISTRICT NO. 34 Paco-Pandacan-Sta. Ana-San Andres	BIR Regional Office Bldg 2 Benlife Bldg, Solano cor Beaterio St, Intramuros, Manila (02) 8518-0910 /8567-4150
REVENUE DISTRICT NO. 36 Palawan	FD Bldg, H Mendoza cor Carandang St, Brgy Manggahan, Puerto Princesa City, Palawan (048)717-4573 / (048) 434-8001 / (048) 433-2064
REVENUE REGION NO. 7A QUEZON CITY	5F Fisher Mall, Quezon Ave cor Roosevelt Junction, Quezon City 8863-4000/ local: 4081/4083
REVENUE DISTRICT NO. 28 Novaliches	2F-5F BDI Bldg, Lot 35 Blk 167 Commonwealth Ave, Brgy North Fairview, Quezon City (02) 8929-7380 / 8929-2202
REVENUE DISTRICT NO. 38 North Quezon City	5F Fisher Mall (Roof Deck), Fernando Poe Jr Ave. cor. Quezon Ave, Quezon City (02) 8928-2367 / 8929-0264
REVENUE DISTRICT NO. 39 South Quezon City	4F-7F 1424 Coher Center Bldg, Quezon Ave, Quezon City (02) 8373-3762 / 8372-7586
REVENUE DISTRICT NO. 40 Cubao	5F Fisher Mall (Roof Deck), Fernando Poe Jr Ave., cor Quezon Ave Brgy. Sta. Cruz, , Quezon City (02) 8863-4074 / 8863-4138/8863-4089
REVENUE REGION NO. 7B EAST NCR	24F/25F The Podium West Tower, ADB Rd, Ortigas Center, Mandaluyong City (02) 8640-3141 / loc. 2501 / 2502
REVENUE DISTRICT NO. 41 Mandaluyong City	2nd Floor, Shaw Center Mall, Shaw Blvd cor. Nueve de Perbrero, Brgy Addition Hills Mandaluyong City (02) 8531-5199 / (02)8532-5317 / 8531-0337/8531-0663
REVENUE DISTRICT NO. 42 San Juan City	9th Floor, GH Tower, Greenhills Shopping Center, San Juan City (02) 8635-4113 / 8634-0643/ (02)8723-8183
REVENUE DISTRICT NO. 43 Pasig City	Unit 504/506 Estancia East Wing Bldg, Meralco Ave, Capitol Commons, Pasig City (02) 8898-4500
REVENUE DISTRICT NO. 45 North Rizal and Marikina City	2/3F, Xentro Mall Building 2, Sumulong Highway, Barangay Mambugan, Antipolo City (02) 8647-4532 / 8681-7405/ 8647-4956
REVENUE DISTRICT NO. 46 South Rizal	3rd Floor, Sta. Lucia Business Center Marcos Highway cor. Felix Avenue, Cainta, Rizal (02) 8555-1346/ 8523-2378/ 8555-1781
REVENUE REGION NO. 8A MAKATI CITY	Exportbank Plaza Chino Roces cor Sen. Gil Puyat Ave, Makati City (02) 8556-6198 / 8556-6197
REVENUE DISTRICT NO. 47 East Makati City	28F Exportbank Plaza Chino Roces cor Sen. Gil Puyat Ave, Makati City (02) 8524-0744/ 8524-0841
REVENUE DISTRICT NO. 48 West Makati City	34F Exportbank Plaza Chino Roces cor Sen. Gil Puyat Ave, Makati City (02) 8524-0792/ 8556-6351
REVENUE DISTRICT NO. 49 North Makati City	31F Exportbank Plaza Chino Roces cor Sen. Gil Puyat Ave, Makati City (02) 8524-0782 / 8556-6350
REVENUE DISTRICT NO. 50 South Makati City	30F Exportbank Plaza Chino Roces cor Sen. Gil Puyat Ave, Makati City (02) 8524-0836 / (02) 8-556-62-05/524-08-36
REVENUE REGION NO. 8B SOUTH NCR	BIR Regional Office Bldg, 313 Sen. Gil Puyat Ave, Makati City (02) 8856-6786 / 8856-6782 / 8856-7317

REVENUE DISTRICT NO. 44 Taguig City and Pateros	2nd Floor One Campus Place, Tower A, Campus Ave., Mckinley Hill, Brgy. Pinagsama, Taguig City (02) 8856-5800 / 8856-0958/ 8856-7531
REVENUE DISTRICT NO. 51 Pasay City	17th Floor Trium Square Building, Sen. Gil J. Puyat Avenue corner Leveriza St., Brgy. 37, Pasay City (02) 8556-8149 / 8556-8152/ 8556-8153
REVENUE DISTRICT NO. 52 Parañaque City	BIR Building, Dr. A. Santos Ave. cor. Schilling St. Brgy. San Dionisio, Parañaque City (beside Puregold Jr./ Opposite Liana's Supermarket) (02) 8829-2135
REVENUE DISTRICT NO. 53A Las Piñas City	9th Floor One Townsquare Place, Alabang-Zapote Road, Almanza Uno, Las Piñas City (02) 8802-2753/ 8802-3037
REVENUE DISTRICT NO. 53B Muntinlupa City	12th Floor,, One Trium Tower, 6324 Filinvest Avenue, Palm District, Filinvest City, Alabang, Muntinlupa (02) 8556-0176 / 8856-1223/ 8556-9884
REVENUE REGION NO. 9A CABAMIRO	2F/3F Liana's Junction Plaza, Poblacion IV, Sto. Tomas, Batangas (043)774-7850/ (043)702-2400
REVENUE DISTRICT NO. 35 Romblon	2F Fernandez Bldg, Brgy Tabing Dagat, Odiongan, Romblon (Island District) (042) 567-2191 / (042) 567-2190
REVENUE DISTRICT NO. 37 Occidental Mindoro	Zapeda Bldg, Liboro St, Brgy Poblacion IV, San Jose, Occidental Mindoro (Island District) (043) 732-1678
REVENUE DISTRICT NO. 54A East Cavite	Indang Rd, Brgy Luciano, Trece Martires, Cavite City (046) 419-3375/ (046) 416-9806/ 0968-703-9931
REVENUE DISTRICT NO. 54B West Cavite	GF Local Mall, Centennial Rd, Magdalo Potol, Kawit, Cavite (046) 434-0912 / (046) 434-0917/ (046) 458-4225
REVENUE DISTRICT NO. 58 West Batangas	BIR Bldg, Hilltop Rd, Brgy Kumintang Ibaba, Batangas City, Batangas (043) 487-0621/ (043) 980-6675
REVENUE DISTRICT NO. 59 East Batangas	BIR Building, Barangay Marawoy, Lipa City (043) 756-3806 / (043) 756-2454/ (043) 757-2657
REVENUE DISTRICT NO. 63 Oriental Mindoro	Dolce Casa Tawiran Calapan City (043) 288-6114 / (043) 288-60-03
REVENUE REGION NO. 9B LAQUEMAR	BIR Regional Office Bldg, Brgy San Nicholas, Maharlika Hi-way, San Pablo City (049) 562-1763 / (049) 562-3395 / (049) 562-0323
REVENUE DISTRICT NO. 55 East Laguna	BIR Regional Office Bldg, Brgy San Nicolas, Maharlika Hi-way, San Pablo City (049) 562-0918
REVENUE DISTRICT NO. 56 Central Laguna	RP Bldg, MH del Pilar cor JP Rizal, Brgy 6, Calamba City (049) 545-1424
REVENUE DISTRICT NO. 57 West Laguna	2F Umbria Commercial Center, National Rd, Tulay Bato, Brgy San Antonio, Binañ City (049) 511-9797 / (049) 511-9010
REVENUE DISTRICT NO. 60 North Quezon	LGCTI, Ilayang Dupay, Lucena City (042) 710-3268 / (042) 373-7807
REVENUE DISTRICT NO. 61 South Quezon	Bayanihan Bank, Inc. Bldg, Brgy Mabini, Gumaca, Quezon (042) 317-6513
REVENUE DISTRICT NO. 62 Marinduque	Elmer Tan Bldg, Nepomuceno St, Boac, Marinduque (042) 704-0189 / (042)704-01-56
REVENUE REGION NO. 10 BICOL REGION	BIR Bldg, Camia St, Imperial Court Subd, Legazpi City (052) 736-0380 / (052) 742-0978

REVENUE DISTRICT NO. 64 Camarines Norte	BIR Bldg, Maharlika Hi-way, Talisay, Camarines Norte 0930-757-9469
REVENUE DISTRICT NO. 65 West Camarines Sur	BIR Bldg, J Miranda Ave cor Pricenceso St, Monterey Village, Naga City
REVENUE DISTRICT NO. 66 East Camarines Sur	BIR Bldg, National Hi-way, San Nicolas, Iriga City (054) 299-2459
REVENUE DISTRICT NO. 67 Albay	GF BPO Building Embarcadero de Legazpi, Port Area, Legazpi City (052) 742-3326/ 0920-4058531/ 0906-5607009
REVENUE DISTRICT NO. 68 Sorsogon	Saint Matthew's Bildg., Magsaysay Street, Almendras/Cogon, Sorsogon City 0975-430-6599 / 0998-270-9129
REVENUE DISTRICT NO. 69 Catanduanes	BIR Bldg, San Isidro Villgae, Virac, Catanduanes (052) 736-0340 / (052) 736-0360
REVENUE DISTRICT NO. 70 Masbate	Sitio Cagba, Brgy Tugbo, Masbate City (056) 333-7078 / (056) 333-2993
REVENUE REGION NO. 11 WESTERN VISAYAS REGION	BIR Bldg, MH del Pilar St, Molo, Iloilo City (033) 335-0674 / (033) 335-1236
REVENUE DISTRICT NO. 71 Aklan	Bachao Sur, Kalibo, Aklan (036) 262-5212
REVENUE DISTRICT NO. 72 Capiz	McKinley St, Roxas City (036) 6216-552/ (036) 6216-554
REVENUE DISTRICT NO. 73 Antique	Zardiver cor Salazar St, San Jose, Antique (036) 540-7081 / (036) 540-7083
REVENUE DISTRICT NO. 74 South Iloilo and Guimaras	2F Plazuela Dos Bldg. Sen. Benigno Aquino Avenue, Mandurriao Iloilo City (033) 328-2728/ (033)337-9446
REVENUE DISTRICT NO. 75 North Iloilo	BIR Bldg, Brgy Gines, Zarraga, Iloilo (033) 339-8095 / (033) 314-7066
REVENUE REGION NO. 12 NEGROS ISLAND REGION	BIR Regional Office Bldg, Jocson - P. Henarez Ext, Brgy Taculing, Bacolod City (034) 446-3928 / (034) 446-3158/ (034) 446-3915
REVENUE DISTRICT NO. 76 North Negros Occidental	BIR Bldg, Brgy V. Osmeña Ave, Victorias City, Negros Occidental (034) 399-3314 / (034) 399-3364/ (034) 399-3207
REVENUE DISTRICT NO. 77 Central Negros Occidental	BIR Bldg, Jocson - P. Hernaez Ext, Brgy Taculing, Bacolod City (034) 446-3916 / (034) 446-3479
REVENUE DISTRICT NO. 78 South Negros Occidental	BIR Bldg, Poblacion, Binalbagan, Negros Occidental (034) 388-9068 / (034) 388-8441
REVENUE DISTRICT NO. 79 Negros Oriental and Siquijor	BIR Bldg, Agapito Valencia Dr, Brgy Taclobo, Dumaguete City (035) 225-6345 / (035) 226-4102
REVENUE REGION NO. 13 CENTRAL VISAYAS REGION	BIR Regional Office Bldg, Archbishop Reyes Ave, Cebu City (032) 231-5225 / (032) 260-2141
REVENUE DISTRICT NO. 80 North Cebu	2F Insular Square, Tabok, Mandaue City (032) 520-2071
REVENUE DISTRICT NO. 81 Cebu City North	BIR Regional Office Bldg, Archbishop Reyes Ave, Brgy. Luz, Cebu City (032) 232-8583/ (032) 232-50-23

REVENUE DISTRICT NO. 82 Cebu City South	Philwood Bldg, N. Bacalso Ave, Cebu City (032) 261-2837 / (032) 261-2488
REVENUE DISTRICT NO. 83 South Cebu	KC Square Lawaan I, Talisay, Cebu City (032) 491-7980 / (032) 272-6146
REVENUE DISTRICT NO. 84 Bohol	2F/3F Centrio De San Jose Building A corner Remolador and Jacinto Borja Streets Poblacion II, Tagbilaran City, Bohol (038) 411-2217 / (038)235-56-92
REVENUE REGION NO. 14 EASTERN VISAYAS REGION	BIR Regional Office Bldg, Government Center, Candahug Palo, Leyte (053) 300-8247 / (053) 300-8248
REVENUE DISTRICT NO. 85 Northern Samar	Purok 1, Brgy Dalakit, Catarman, Northern Samar (055) 500-1250
REVENUE DISTRICT NO. 86 Eastern Samar	BIR Bldg, Capitol Site, Brgy Alang-alang, Borongan City
REVENUE DISTRICT NO. 87 Western Samar	Brgy Bagacay, Calbayog City, Samar (055) 301-1335
REVENUE DISTRICT NO. 88 Eastern Leyte and Biliran	Brgy. 91 – Abucay, Tacloban City
REVENUE DISTRICT NO. 89 Western Leyte	National Hi-way, Brgy Bantigue, Ormoc City (053) 520-5160 / (053) 561-0069
REVENUE DISTRICT NO. 90 Southern Leyte	Brgy Combado, Maasin City, Southern Leyte (053) 577-2145 / (053) 570-4290
REVENUE REGION NO. 15 ZAMBOANGA PENINSULA AND TAWI TAWI	BIR Regional Office Bldg, Petit Barracks, Zamboanga City (062) 991-1943
REVENUE DISTRICT NO. 91 Zamboanga del Norte	Upper Sicayab, Dipolog City (065) 212-4241 / (065) 212-2310
REVENUE DISTRICT NO. 92 Zamboanga del Sur	3F ACC Bldg, Rizal Ave, Pagadian City (062) 215-2208 / (062) 214-1421
REVENUE DISTRICT NO. 93A Zamboanga City	BIR Bldg, Petit Barracks, Zamboanga City (062) 992-0326 / (062) 991-0605
REVENUE DISTRICT NO. 93B Zamboanga Sibugay	Demegilio Bldg, Purok Airways National Hi-way, Santol, Ipil, Zamboanga, Sibugay (062) 955-6240
REVENUE DISTRICT NO. 94 Isabela City (Non-BARMM)/Basilan (BARMM)	Aniceto G. Mon Bldg, N. Valderosa St, Isabela City, Basilan
REVENUE DISTRICT NO. 95 Sulu	2F Hadji Sabtirul Bldg, Travisi St, Jolo, Sulu
REVENUE DISTRICT NO. 96 Tawi-Tawi (BARMM)	AMT Tamburani Bldg, Pag-asa St, Tawi-Tawi (068) 268-1000
REVENUE REGION NO. 16 NORTHERN MINDANAO	BIR Regional Office Bldg, West Bound Terminal, Bulua, Cagayan de Oro City 0954-382-9363
REVENUE DISTRICT NO. 97 East Misamis Oriental and Camiguin	F. Dugenio St, Brgy 22-A, Gingoog City (088) 861-2879 / 0927-379-3189
REVENUE DISTRICT NO. 98 West Misamis Oriental	GF Regional Office Bldg, Westbound Terminal, Bulua, Cagayan de Oro City (088) 864-2144 /(088) 864-2139

REVENUE DISTRICT NO. 99 Bukidnon	BIR Bldg, Purok 5, Casisang Malaybalay City 0949-778-7431 / 0949-778-7431
REVENUE DISTRICT NO. 100 Misamis Occidental	BIR Bldg, City Hall Dr, Ozamis City (088) 521-1796 / (088) 521-3942
REVENUE DISTRICT NO. 101 Lanao del Norte	Del Carmen Ave, Palao, Iligan City (063) 221-0083 / (063) 221-1069/ (063) 221-2955
REVENUE DISTRICT NO. 102 Lanao del Sur (BARMM)	Alic Usman Bldg, Quezon Ave, Marawi City 0916-246-3908
REVENUE REGION NO. 17 CARAGA REGION	BIR Regional Office Bldg, J. Rosales Ave, Butuan City (085) 342-8008 / (085) 342-8008
REVENUE DISTRICT NO. 103 Agusan del Norte	BIR Bldg, J. Rosales Ave, Butuan City (085) 815-1585/(085) 300-5828
REVENUE DISTRICT NO. 104 Agusan del Sur	Brgy Poblacion, Bayugan City, Agusan del Sur (085) 303-1595 / (085) 231-22-07
REVENUE DISTRICT NO. 105 Surigao del Norte and Dinagat Islands	BIR Bldg, Km 4, Brgy Luna 8400, Surigao City (086) 310-0803 / (086) 827-6891
REVENUE DISTRICT NO. 106 Surigao del Sur	2F Eduhome Bldg, Osmeña St, Tandag City, Surigao del Sur (086) 211-5033 / (086) 211-3228
REVENUE REGION NO. 18 SOUTH CENTRAL MINDANAO	BIR Bldg, Brgy Concepcion, National Hi-way, Koronadal City (083) 228-1010 / (083) 520-1521 / (083) 228-1011
REVENUE DISTRICT NO. 107 Maguindanao del Norte and Maguindanao del Sur (BARMM)	BIR Bldg, SK Pendatun St, Cotabato City (064) 421-5342 / (064) 421-5344
REVENUE DISTRICT NO. 108 North Cotabato (Non-BARMM)/Special Geographic Area (BARMM)	BIR District Office Bldg, Juan dela Cruz St, Kidapawan City (064) 521-1248/ (064) 577-12-91
REVENUE DISTRICT NO. 109 Sultan Kudarat	BIR District Office Bldg, Yellow Bell St, Brgy New Isabela, Tacurong City (064) 200-7972
REVENUE DISTRICT NO. 110 South Cotabato and Sarangani	BIR District Office Bldg, Pendatun Ave, Laurel cor M. Roxas St, General Santos City (083) 552-2421 / (083) 552-1142
REVENUE DISTRICT NO. 111 Koronadal City	Arellano St, Brgy Zone II, Koronadal City, South Cotabato (083) 228-1018
REVENUE REGION NO. 19 DAVAO REGION	BIR Regional Office Bldg, Bolton Ext, Davao City (082) 222-3093 / (082) 222-6437 / (082) 221-76-95
REVENUE DISTRICT NO. 112 Davao del Norte and Davao de Oro	Provincial Capitol Compound, Mankilam, Tagum City, Davao del Norte (084) 655-9397 / (084) 655-0511
REVENUE DISTRICT NO. 113A West Davao City	Behind BIR Regional Office Bldg - Right Wing, Bolten Ext, Davao City (082) 224-4762 / (082) 224-0221
REVENUE DISTRICT NO. 113B East Davao City	Behind BIR Regional Office Bldg - Left Wing, Bolten Ext, Davao City (082) 222-0199 / (082) 222-1833
REVENUE DISTRICT NO. 114 Davao Oriental	BIR RDO 114, Gomez St, Mati, Davao Oriental (087) 811-0523 / (087) 811-0531/ (087) 808-5281
REVENUE DISTRICT NO. 115 Davao del Sur and Davao Occidental	Almrys Building, Estrada 2nd St. Zone II, Digos City 0928-561-9013 / (082) 272-44-9 / 0948-631-8236