

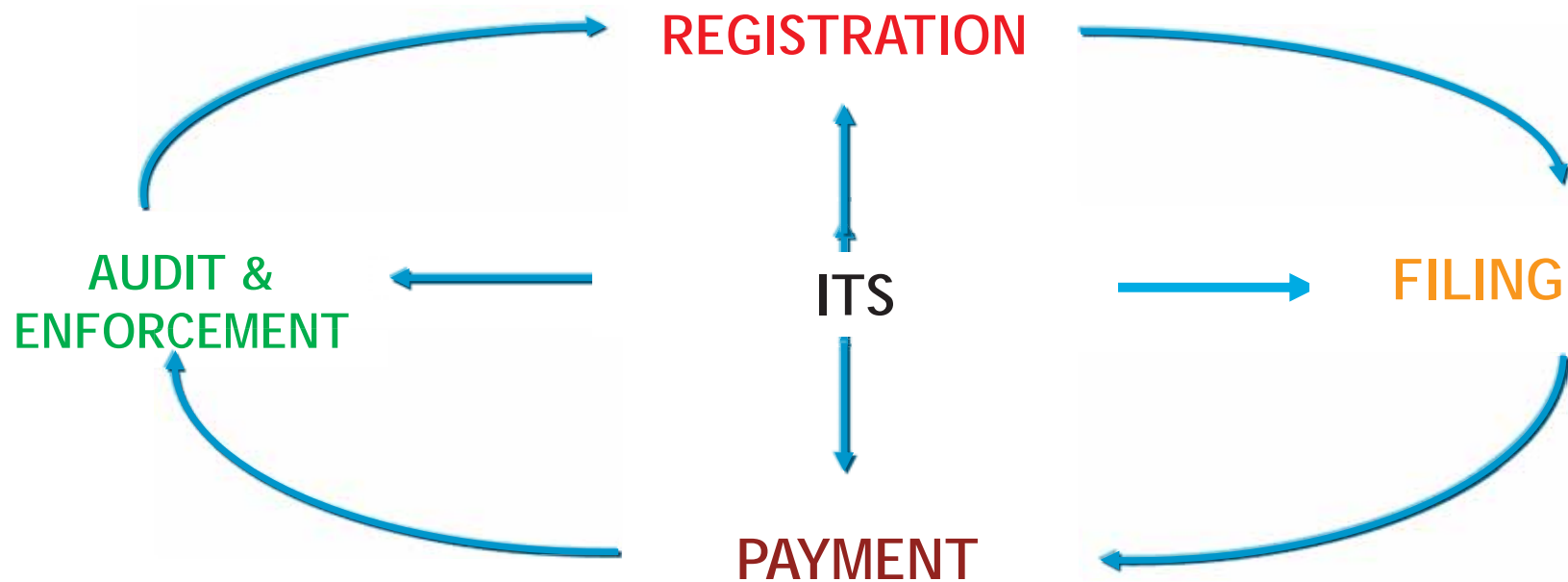
THE LATEST 2015 REGISTRATION COMPLIANCE REQUIREMENTS

PRESENTED BY:

MARIVIC A. GALBAN

Chief, Taxpayer Service Programs & Monitoring Division

eTIS and Tax Administration

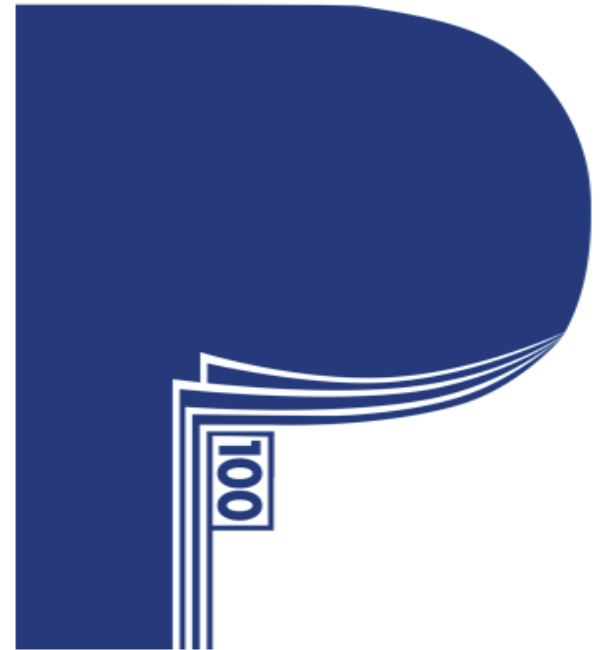




REGISTER



FILE



PAY

Marivic A. Galban, Chief, TSPMD-BIR

Effective Taxpayer Compliance Systems

Reforms in Business Tax Compliance & Improved TP Education thru EServices



eREG
eAccReg



eFPS & eBIRForms
eSubmission
eSales & RELIEF
eORB
eDST



eFPS *ePayment*
eBIRForms *eBills Payment*
ATM/KIOSK
PAYBIR *mpayment*

Marivic A. Galban, Chief, TSPMD-BIR

THINGS TO CONSIDER **BEFORE** ENGAGING IN THE BUSINESS/ PROFESSION/CONTACT OF SERVICE

1. **R**EGISTRATION with the BIR
2. **Issuance of Official Receipts (ORs)/ Sales Invoice** authorized by the BIR for every income received
3. Keeping & maintaining of **Books of Accounts**
4. **Withholding & remittance** of withholding taxes

THINGS TO CONSIDER **BEFORE** ENGAGING IN THE BUSINESS/ PROFESSION/CONTACT OF SERVICE

5. **FILING** of required tax returns
6. **PAYMENT** of taxes due thereon
7. **SUBMISSION** of required information & returns to the Bureau of Internal Revenue

REGISTRATION

BIR Form No. 1901 SELF-EMPLOYED/PROFESSIONALS/TRUST

BIR Form No. 1903 CORPORATIONS / GOCC / PARTNERSHIP

BIR Form No. 1906 AUTHORITY TO PRINT (ATP) receipts/invoices

BIR Form No. 1907 CASH REGISTER Machine (CRM)/Point of Sale (POS)

BIR Form No. 1900 Application for Computerized Accounting
System/loose leaf books of accounts

BIR Form No. 1903 GOVERNMENT AGENCIES / LGUs

BIR Form No. 1902 EMPLOYEES / OCW / NON-RESIDENT CITIZEN

BIR Form No. 1905 REGISTRATION INFORMATION UPDATE

UPDATE REGISTRATION

CANCELLING REGISTRATION

REPLACEMENT OF LOST TIN CARD/CERTIFICATE

Marivic A. Galban, Chief, TSPMD-BIR

REGISTRATION

WHEN: ON OR BEFORE COMMENCEMENT OF BUSINESS/
BEFORE PAYMENT OF ANY TAX DUE/
UPON FILING A RETURN
10 DAYS AFTER BECOMING AN EMPLOYER
(SEC 2.83.6 Rev. Regulations No. 2-98, as amended)



WHERE: Revenue District Office

*Expected Document
to be received by the employer:
Certificate of Registration (COR)*

Marivic A. Galban, Chief, TSPMD-BIR

BIR FORM 1901- INDIVIDUAL



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Application for Registration

BIR Form No.

1901

November 2014 (ENCS)

For Self-Employed (Single Proprietor/Professional),
Mixed Income Individuals, Marginal Income Earner,
Non-Resident Alien Engaged in Trade/Business, Estate and Trust

--	--	--	--	--	--	--	--	--	--

TIN to be issued, if applicable (To be filled up by BIR)

Fill in all applicable white spaces. Mark all appropriate boxes with an "X".

Part 1 Taxpayer Information																							
1 Registering Office	<input type="checkbox"/> Head Office	<input type="checkbox"/> Branch Office	<input type="checkbox"/> Facility	2 BIR Registration Date	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
3 Taxpayer Identification Number (TIN)	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											4 RDO Code	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							(For Taxpayer with existing TIN) 0,0,0,0,0			
5 Taxpayer's Name (If Individual) (Last Name) (First Name) (Middle Name) (Suffix) (Nickname)																							
<table border="1"><tr><td> </td></tr></table>			<table border="1"><tr><td> </td></tr></table>			<table border="1"><tr><td> </td></tr></table>			<table border="1"><tr><td> </td></tr></table>		<table border="1"><tr><td> </td></tr></table>		(If ESTATE, STATE of First Name, Middle Name, Last Name) (If TRUST, FAO First Name, Middle Name, Last Name)										
6 Gender <input type="checkbox"/> Male <input type="checkbox"/> Female						7 Date Of Birth/Organization Date (In case of Estate/Trust)			8 Place of Birth														
<table border="1"><tr><td> </td></tr></table>				<table border="1"><tr><td> </td></tr></table>				<table border="1"><tr><td> </td></tr></table>				<table border="1"><tr><td> </td></tr></table>											

23 Incentives Details			23B Legal Basis (e.g. RA, EO)			23C Incentives Granted (e.g. exempt from IT, VAT, etc.)													
23A Investment Promotion Agency (e.g. PEZA, BOI)			<table border="1"><tr><td> </td></tr></table>				<table border="1"><tr><td> </td></tr></table>												
23D Number of Years <input type="checkbox"/>		23E Incentive Start Date (MM/DD/YYYY)		23F Incentive End Date (MM/DD/YYYY)															
<table border="1"><tr><td> </td></tr></table>			<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								

Marivic A. Galban, Chief, TSPMD-BIR

BIR FORM 1903- CORPORATION

(To be filled up by BIR) DLN:

[NOTE: This form shall be used in RDOs with eTIS-1 only]



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Application for Registration

BIR Form No.
1903
November 2014 (ENC5)

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

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TIN to be issued, if applicable (To be filled up by BIR)

Fill in all applicable white spaces. Mark all appropriate boxes with an "X".

Part 1			Taxpayer Information		
1	Registering Office	<input type="checkbox"/> Head Office <input type="checkbox"/> Branch Office <input type="checkbox"/> Facility	2	BIR Registration Date	<input type="text"/>
				(To be filled up by BIR) (MM/DD/YYYY)	
3	Taxpayer Identification Number (TIN)	<input type="text"/>	4	RDO Code	<input type="text"/>
	(For Taxpayer with existing TIN)	0,0,0,0,0		(To be filled up by BIR)	
5	Registered Name (Copy exact name appearing in SEC Certificate of Registration/Charter/Cooperative Development Authority/HLURB)				
<input type="text"/>					
6	Date of Incorporation/Organization/Cooperation	<input type="text"/>	7	Taxable Year/Accounting Period	Starting Date of Fiscal Year (MM/DD/YYYY)
	(MM/DD/YYYY)		<input type="checkbox"/> Calendar Year <input type="checkbox"/> Fiscal Year	<input type="text"/>	<input type="text"/>

Marivic A. Galban, Chief, TSPMD-BIR

INCENTIVE DETAILS

16 Incentives Details			
16A Investment Promotion Agency (e.g. PEZA, BOI)	16B Legal Basis (e.g. RA, EO)	16C Incentives Granted (e.g. exempt from IT, VAT, etc.)	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
16D Number of Years <input type="text"/>	16E Incentive Start Date (MM/DD/YYYY)	<input type="text"/>	16F Incentive End Date (MM/DD/YYYY)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

DOCUMENTARY REQUIREMENTS

Documentary Requirements:

- A. Copy of SEC Registration and Articles of Incorporation for Corporation/
Articles of Partnership, as the case may be
- B. Copy of Mayor's Business Permit or duly received Application for Mayor's
Business Permit, if the former is still in process with the LGU
- C. Contract of Lease, if applicable
- D. Certificate of Authority, if Barangay Micro Business Enterprise (BMBE)
registered entity
- E. Franchise Agreement, if applicable
- F. License to Do Business in the Philippines, in case of Resident Foreign
Corporation
- G. Proof of Registration / Permit to Operate with Board of Investment (BOI)/
Board of Investment for Autonomous Region of Muslim Mindanao (BOI-ARMM),
Philippine Economic Zone Authority (PEZA), Bases Conversion Development
Authority (BCDA), Subic Bay Metropolitan Authority (SBMA), if applicable

- H. For GAls, GOCCs and LGUs - Copy of the Unit or Agency's Charter
- I. For Cooperatives - Copy of Cooperative Development Authority (CDA) Certificate
of Registration and Articles of Cooperation
- J. For Homeowners' Association - Copy of Certificate of Registration issued by
Housing and Land Use Regulatory Board (HLURB) and Articles of Association

IN THE CASE OF REGISTRATION OF BRANCH/FACILITY TYPE:

- A. Copy of Certificate of Registration (COR) of the Head Office (HO) for facility
types to be used by the HO and COR of the Branch for facility types to be
used by a particular branch
- B. Copy of Mayor's Business Permit or duly received Application for Mayor's
Business Permit, if the former is not yet available; and
- C. Contract of Lease, if applicable.

(To be filled up by BIR) ► DLN:

[NOTE: This form shall be used in RDOs with eTIS-1 only]



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Application for Registration Information Update/Correction/Cancellation

BIR Form No.
1905
November 2014 (ENCS)

Fill in applicable spaces. Mark all appropriate boxes with an "X".

Part I TAXPAYER INFORMATION

1 Taxpayer Identification Number (TIN)	<input type="text"/>	2 RDO Code	<input type="text"/>	3 Contact Number	<input type="text"/>
4 Taxpayer's Name (If Individual)	(Last Name)	(First Name)	(Middle Name)	(Suffix)	(Nickname)
<input type="text"/>					
(If Non-Individual , Registered Name)					
<input type="text"/>					

PART II REASON/DETAILS OF REGISTRATION INFORMATION UPDATE/CORRECTION

5 Replacement/Cancellation of:

FORM/S	REASON/DETAILS
<input type="checkbox"/> A Certificate of Registration (COR)	<input type="checkbox"/> Lost/Damaged
<input type="checkbox"/> B Authority to Print (ATP) Receipts/Invoices	<input type="checkbox"/> Closure of a business
<input type="checkbox"/> C Tax Clearance Certificate for Tax Liabilities (TCL1)	<input type="checkbox"/> Change of accredited printer as requested by the taxpayer
<input type="checkbox"/> D Taxpayer Identification Number (TIN) Card	<input type="checkbox"/> Others (please specify)
<input type="checkbox"/> E Tax Clearance Certificate for Transfer of Property/ies (TCL2)/Certificate Authorizing Registration (CAR)	<input type="checkbox"/> Correction/Change/Update of Registration Information
<input type="checkbox"/> F Others (please specify) <input type="text"/>	(please proceed to number 6 for applicable change in registration information)

6 Correction/Change/Update of Registration Information

A. CHANGE IN REGISTERED NAME/TRADE NAME

Registered Name Trade Name

New Registered Name/Trade Name

(Old RDO)

(New RDO)

BIR FORM 1905- UPDATE

F. CHANGE/ADD INCENTIVE DETAILS/REGISTRATION

Investment Promotion Agency

Legal Basis

Incentives Granted

Registration/Accreditation No.

Effectivity Date
(MM/DD/YYYY)

From

To

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date Issued (MM/DD/YYYY)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Number of Years

Start Date (MM/DD/YYYY)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

End Date (MM/DD/YYYY)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Registered Activity

Tax Regime

Activity Start Date (MM/DD/YYYY)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Activity End Date (MM/DD/YYYY)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

REGISTRATION PROCEDURES

Step 1

Accomplish Application for Registration

- **BIR Form No. 1901** (for individuals)
- **BIR Form No. 1903** (for GPPs)

Submit it with the applicable attachments to the Revenue District Office (RDO) having jurisdiction **over the principal place of business**

Note:

The Professional may electronically secure TIN through eREG system which can be accessed at

The BIR Website at www.bir.gov.ph

The BIR Portal at www.my.bir.gov.ph

Rmo 20-2015

REGISTER TAX TYPES

- A. Registration Fee (RF)
- B. Income Tax (IT)
- C. Business Tax
 - VAT
 - Percentage Tax
 - Excise

REGISTER TAX TYPES

Value Added Tax (VAT) – 12%

- if gross annual professional fees or sale of goods & service is **P1,919,500.00 and above**
- if professional opted to be a VAT-registered taxpayer

Percentage Tax /NON-VAT – 3%

- if gross annual professional fees or sale of goods & service is **below P1,919,500.00.**

Register Tax Types

Withholding Taxes (WT)

Withholding Tax on Compensation (WC)

- if with employees.

Expanded Withholding Tax (EWT)

- if with income payment subject to EWT like rental

Final Withholding Tax (FWT)

- if with income payment subject to FWT

Other applicable taxes determined by BIR

Registration Fee

The Business taxpayer should also register and pay the corresponding Registration Fee for **each separate or distinct establishment and/or clinic/s** in case of medical practitioners.

2. Registration Fee

Pay the registration fee (RF) of **Php 500.00** upon registration, and every year thereafter

WHEN: on or before **January 31**,

FORM: **BIR Form No. 0605** (Payment Form)

WHERE: to any Authorized Agent Bank (AAB)
or Revenue Collection Officer (RCO) located within RDO

3. Briefing

Attend the taxpayer's briefing
or secure briefing materials flyers / leaflets on

Basic rules on taxation
and
Taxpayer's rights & obligations

3. Briefing

At the RDO

before the release of

Certificate of Registration (COR)

[BIR Form No. 2303]

which reflects the tax types to which
the taxpayer is obligated and the

"Ask for Receipt" Notice (ARN)

DISPLAY CERTIFICATE

The original COR & ARN must be
conspicuously displayed
in the professional's
place of business

4. **ATP** (Manual Receipts & Invoices)

- Apply for **Authority to Print Invoices/Receipts** using BIR Form No. 1906 & submit with required documents specified
- Once these receipts/invoices are printed, their registration is required under existing rules & regulations

4. **ATP** (Electronic/Receipts & Invoices)

- Apply for **Computerized Accounting System (CAS)** using BIR Form No. 1900 & submit with required documents specified .
 - Requires functional and technical evaluation of the system / purchased from accredited suppliers
- OR
- **Purchase POS/CRM** from accredited suppliers

PRINCIPAL RECEIPTS / INVOICES

for purposes of this regulations, it is a written account **evidencing the sale of goods and/or services issued to customers** in an ordinary course of business which necessary includes the following:

PRINCIPAL RECEIPTS / INVOICES

2.1 **VAT** SALES INVOICE

2.2 **VAT** OFFICIAL RECEIPT

2.3 **NON-VAT** SALES INVOICES

2.4 **NON-VAT** OFFICIAL RECEIPT

SELLING OF **GOODS**

AND/OR PROPERTIES



SALES INVOICE

SELLING OF **SERVICES**

AND/OR LEASING



RECEIPTS

OFFICIAL

Sample Only



XYZ CORPORATION

U305/3F Visayas Avenue, Quezon City
VAT Reg. TIN: 245-406-465-0000

"Annex C.3"

SALES INVOICE

Sold to: _____
TIN: _____
Address: _____
Business Style: _____

Date: _____
Terms: _____
OSCA/PWD ID No.: _____
SC/PWD Signature: _____

QUANTITY	UNIT	ARTICLES	UNIT PRICE	AMOUNT
			Total Sales (VAT Inclusive)	
			Less: VAT	
		VATable Sales	Amount: Net of VAT	
		VAT-Exempt Sales	Less: SC/PWD Discount	
		Zero Rated Sales	Amount Due	
		VAT Amount	Add: VAT	
TOTAL AMOUNT DUE				

10 BkIts (3x) 1001-1500
BIR Authority to Print No. **3AU000805222**
Date Issued : **07-30-13: Valid until 07-29-2018**
JDC PRINTING SERVICES, INC.
Bgy. 123, Quezon City
TIN: 123-456-789-0000

Cashier/Authorized Representative
Printer's Accreditation No. P08051200
Date Issued: 08-01-12

THIS INVOICE SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF ATP.

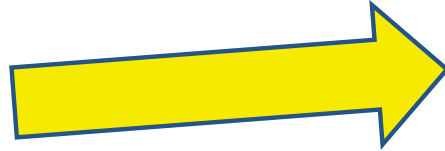
No. 1001

Sample Only

"Annex C.2"

LARRY B. VELO., M.D.

Rm. 205 St. Luke's Hospital, E. Rodriguez Sr., Q.C.
NON-VAT Reg. TIN: 144-424-024-0000



OFFICIAL RECEIPT

Billing Invoice No.	Amount
Total Sales	
Less: SC/PWD Discount	
Total Due	
Less: Withholding Tax	
Payment Due	
Form of Payment:	
Cash <input type="checkbox"/>	Check <input type="checkbox"/>

DATE _____

Received from _____ with TIN _____
and address at _____ engaged in the
business style of _____, the sum of _____ pesos
(₱ _____) In partial/full payment for _____.

Sr. Citizen TIN

By: _____

OSCA/PWD ID No.

Signature

Cashier/ Authorized Representative

No. 1001

10 BkIts (3x) 1001-1500
BIR Authority to Print No. 3AU000805222
Date Issued **07-30-13: Valid until 07-29-2018**
BERTHA PRINTING SERVICES, INC.
Bgy. 789, Quezon City
TIN: 123-456-789-0000

Printer's Accreditation No. P08051200
Date Issued 08-01-12

"THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAXES"

THIS OFFICIAL RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF ATP.
Marivic A. Galban, Chief, TSPMD-BIR

3. **SUPPLEMENTARY RECEIPTS /INVOICES** - for purposes of these Regulations, these are also known as **COMMERCIAL INVOICES**.

- It is a written account evidencing that a transaction has been made between the seller and the buyer of goods and/or services, forming part of the books of accounts of a business taxpayer for recording, monitoring and control purposes.

3. **SUPPLEMENTARY RECEIPTS / INVOICES** - It is a document evidencing delivery, agreement to sell or transfer of goods and services which includes but are not limited to
- delivery receipts (DR) order slips (OS)
 - debit and/or credit memo, purchase order (PO)
 - job order (JO) provisional/temporary receipt
 - acknowledgement receipt, collection receipt (CR)
 - cash receipt (CR) bill of lading,
 - billing statement, statement of account (SOA)
 - any other documents, by whatever name it is known or called,

Whether prepared

- manually (handwritten information) or
- pre-printed/pre-numbered loose-leaf (information typed using excel program or typewriter) or
- computerized
- as long as it is used in the ordinary course of business being issued to customers or otherwise.

Sample Only

XYZ CORPORATION

"Annex C.6"

U305/3F Visayas Avenue, Quezon City
Reg. TIN: 005-257-364-0000



DELIVERY RECEIPT

Delivered to: _____
TIN: _____
Address: _____

Date: _____
Terms: _____

QUANTITY	UNIT	ARTICLES

Received the above goods and services in good order & condition.

10 Bkls (3x) 1001-1500
BIR Authority to Print No. 3AU000805222
Date Issued 07-30-2013: Valid until 07-29-2018
BERTHA PRINTING SERVICES, INC.
Bgy. 789, Quezon City
TIN : 123-456-789-0000

_____ Customer Signature Over Printed Name

Printer's Accreditation No. P08051200
Date Issued 05-01-12

No. 1001

"THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAXES"

THIS DELIVERY RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF ATP.

Sample Only

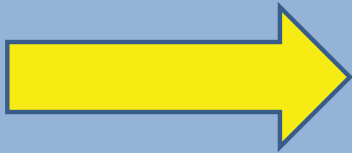
JUAN DELA CRUZ

"Annex C.5"

Proprietor

426 Dilman, Quezon City

Reg. TIN: 305-410-465-0000



COLLECTION RECEIPT

DATE _____

Received from _____ with TIN _____
and address at _____ engaged in the business
style of _____, the sum of
_____ pesos (₱ _____) In partial/full
payment for _____.

By: _____
Cashier/ Authorized Representative

10 BkIts (3x) 1001-1500

BIR Authority to Print No. **3AU000805222**

Date Issued : **07-30-13: Valid until 07-29-2018**

JDC PRINTING SERVICES, INC.

Bgy. 123, Quezon City

TIN: 123-456-789-0000

Printer's Accreditation No. P08051200

Date Issued: 08-01-12

No. 1001

"THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAXES"

THIS COLLECTION RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF ATB Mañila, A. Galang, Chief, TSPMD-BIR

SEC 2. DEFINITION OF TERMS

3. SUPPLEMENTARY RECEIPTS / INVOICES

Supplementary receipts/invoices, for purposes of VAT, are NOT VALID proof to support the claim of INPUT TAXES by buyers of goods and/or

5. Registration of Books of Accounts

Apply for Registration

- **Journals and Ledgers** & applicable subsidiary books
- For medical practitioners
 - Daily list of patients with the corresponding fees including those free of charge, per clinic
 - **Senior Citizen Book**
for transactions with Senior Citizens

Have them stamped by the RDO
where the taxpayer is registered

6. Update Registration Information

USE BIR Form No. 1905

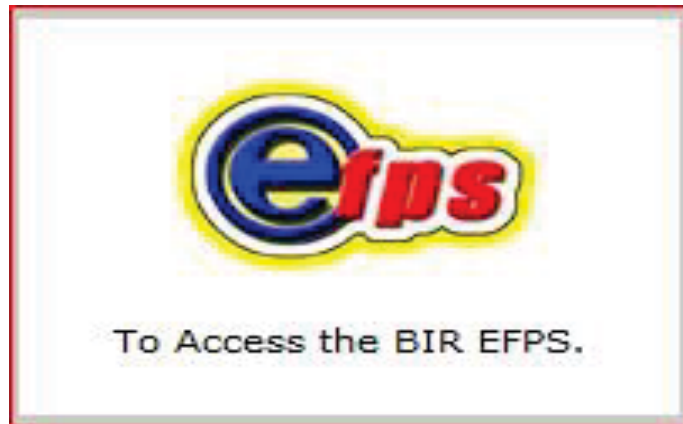
- Change of registered address,
- Personal exemptions,
- Additional tax types

Submit this at the RDO having jurisdiction over the place of business.

When and Where to File and Pay

For Electronic

- e-filed and e-paid on or before the deadlines for ITR **15th day of April** <http://www.bir.gov.ph>.



DOWNLOADABLES

- 1.1. www.knowyourtaxes.ph
- 1.2. www.dof.gov.ph
- 1.3. **Dropbox** : <http://goo.gl/UCr8XS>
- 1.4. www.bir.gov.ph

All the 37 tax returns available in the package can be filed by clicking the **“FINAL COPY”** button and the taxpayer will receive the corresponding confirmation thru email notification.

TAXPAYERS USING THIS NEW VERSION SHALL FOLLOW THESE SIMPLE AND CONVENIENT STEPS:

Marivic A. Galban, Chief, TSPMD-BIR

Step 1.

DOWNLOAD, INSTALL and **RUN**
eBIRForms Package version 5.2

Step 2.

FILL-UP directly by encoding data in tax return

Step 3.

Click **VALIDATE** after accomplishing tax return.
If there are changes to make, click **EDIT** button.
Make sure to validate after every changes made.

Step 4.

Click **FINAL COPY**

An email confirmation will be received by the taxpayer.

For those who are not yet enrolled to the eBIRForms System, it is required to fully and unconditionally agree to the Terms of Service Agreement (TOSA).

For Non-Electronic Filing Taxpayer

Manually Filed and paid on or before the **15th day of April**

– **WITH** **AABs**
located within the territorial jurisdiction of the
RDO where the taxpayer is registered.

– **NO** **AABs**
filed with the concerned RCO under the jurisdiction of the
RDO where the taxpayer is registered using eBIRFORMS

For Non-Electronic Filing and Payment System (non-eFPS) Taxpayer

“NO

PAYMENT

RETURNS”

Filed with the RDO where the taxpayer is registered/has his legal residence or place of business in the Philippines or with the concerned RCO under the same RDO
mandatory efile using eBIRFORMS

THANK YOU

MARIVIC A. GALBAN

CHIEF, TAXPAYER SERVICE PROGRAMS & MONITORING DIV.
BIR, NATIONAL OFFICE

Marivic A. Galban, Chief, TSPMD-BIR

TAXPAYER Assistance



www.bir.gov.ph

BIR Website provides access to

- information
- eServices

981-8888

contact_us@cctrbir.gov.ph

BIR Contact Center
For taxpayer assistance
Now linked with



The public may file complaints against BIR officials and employees through the internet