



DEPARTMENT OF EDUCATION
Region X- Northern Mindanao
DIVISION OF MALAYBALAY CITY
Sayre Hi-way, Casisang, Malaybalay City
Telefax # 088-314-0094
Website: <http://depedmalaybalay.net>



DIVISION ADVISORY

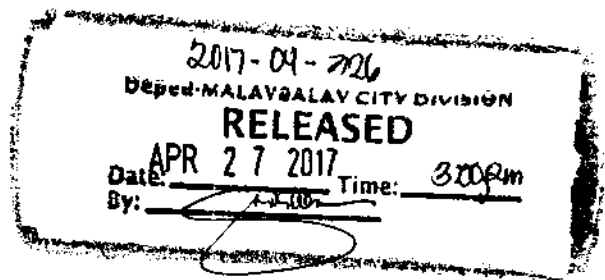
TO: All City-paid Job Order and Contract of Service Personnel assigned in the schools and Division Office

Thru: The Concerned Office/Section/Unit/School Heads

FROM:  **EDILBERTO L. OPLENARIA, CESO VI**
Schools Division Superintendent

DATE: April 27, 2017

SUBJECT: **BIR Taxpayer Briefing Schedule**



1. Pursuant to the herein Memorandum dated April 12, 2017 from the Office of the City Administrator re: "**BIR Taxpayer Briefing Schedule**," this Office hereby advises all Job Orders and Contract of Service Personnel to attend the BIR taxpayer briefing scheduled by the City Government on April 28, 2017, Friday at 8:00 AM to 12:00 PM at the Folk Arts Theater.
2. Further, this Office reiterates 2nd paragraph of the memorandum:
"Further do inform all JOs that this is a **mandatory requirement** prior to the release of the BIR Certificate of Registration (COR or BIR Form No. 2303), in relation with their registration with the BIR. **Failure to attend** would mean that they would **personally schedule** their tax briefing with the BIR Office."
3. Moreover, this Office advises you to look at the attached letter from the City Accountant's Office for the various registration requirements.
4. For information and guidance.

Copy Furnished:

Personnel Unit
Records Unit

TO BE POSTED ON THE WEBSITE



Republic of the Philippines
Province of Bukidnon
CITY OF MALAYBALAY
* * *



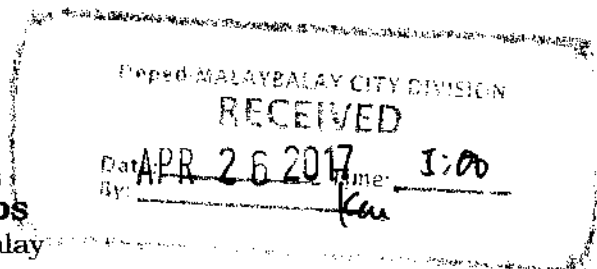
OFFICE OF THE CITY ADMINISTRATOR

(088) 813-3660 / (038) 813-4707

April 12, 2017

MEMORANDUM:

TO: **ALL DEPARTMENT HEADS**
ALL CMO - SECTION HEADS
City Government of Malaybalay



In line with the recently issued BIR Revenue Memorandum Circular No. 130 - 2016 classifying all Job Orders as engaged in the business of providing services, please direct **ALL JOB ORDER** personnel and contractor of services under your supervision to attend the BIR taxpayer briefing scheduled by the City Government on **April 28, 2017, Friday at 8:00 AM to 12:00 PM at the Folk Arts Theatre.**

✓ Further, do inform all JOs that this is a **mandatory requirement** prior to the release of the BIR Certificate of Registration (COR or BIR Form No. 2303), in relation with their registration with the BIR. **Failure to attend** would mean that they would **personally schedule** their tax briefing with the BIR Office.

Attached herewith is the letter from the City Accountant's Office for the various registration requirements.

For your guidance.


HERCULANO S. RONOLO
City Administrator



Republic of the Philippines
Province of Bukidnon
City of Malaybalay

Office of the City Accountant
(088) 813-5672

April 17, 2017

Heads of Offices
City Government of Malaybalay

Dear Sir/ Madame:

Greetings!

In relation with the BIR registration requirements as provided by Bureau of Internal Revenue (BIR) Revenue Memorandum Circular No. 130 – 2016 classifying all Job Orders as engaged in the business of providing services, the City Accountant's Office has prepared a list of requirements which are to be complied for by every Job Order personnel following their change in taxpayer classification. Compliance with the said requirements is now the Job Order's **personal responsibility** as they are no longer treated as employees of the CGM. To avoid tax implications and facilitate smoother transaction, kindly direct all Job Order personnel/ contractor of services under your supervision to prepare and take note of the following:

- 1.) Prepare a properly filled out BIR Form 1901 (Application for Registration for Self-Employed and Mixed Income Individuals, Estates/Trusts). They can secure this form thru the BIR website (<http://www.bir.gov.ph/index.php/bir-forms/application-forms.html#af1901>). A sample filled out form, as well as a blank form is attached. This can be photocopied and filled out after.
 - i. As this was previously requested by the City Accounting Office last March 2017, you can get this back from the City Accounting Office or fill out another one, whichever is more convenient.
 - ii. Updates on the civil status and dependents can be done thru this form (newly married or additional dependents) as this is the initial registration as a self-employed individual. After initial registration, you will have to file a different BIR form for updates.
 - iii. See reference below for the registration of tax type:
 1. Professional
 - a. Registration Fee
 - b. Income Tax

- c. Non-VAT or VAT; (note: if taxpayer availed of the substituted filing of business tax -- none)

2. Non – Professional

- a. Registration Fee
- b. Income Tax
- c. Non-VAT or VAT; ; (note: if taxpayer availed of the substituted filing of business tax – none)

2.) Documents required for BIR registration:

- a. BIR Form 1901 – See instructions above.
- b. Contract Service as Job Order – should indicate whether Professional/ not. If not indicated, to be understood as Professional. This should be attached individually with the BIR Form 1901.
 - i. The service contract can be secured from the City Human Resource Management Office (CHRMO). You can also secure a copy from the personnel in-charge of your payroll in your respective offices.
- c. Birth Certificate of applicant
- d. Birth Certificate of Qualified Dependents; DSWD Certificate if Foster Parent; DSWD Certificate if PWD Benefactor.
- e. Marriage contract, if married.
- f. Properly filled out Notice of Availment (NOA) of Substituted filing of Percentage Tax Return (if applied). A copy is attached as well that can be photocopied and filled out after.
 - i. By submitting a Notice of Availment, the BIR requirement of issuance of Official Receipts and the monthly filing of Percentage Tax Return can be waived. Hence, there is no need to issue Official Receipts, as well as file your percentage tax returns monthly.
 - ii. Submitting a Notice of Availment would imply that the JO has only one source of income (wages received from the City Government of Malaybalay). As such, those who have other sources (sidelines, part times, other businesses) cannot avail of this NOA and **would be required to file his Percentage Tax Return monthly as well as issue Official Receipts.**

3.) Payment of **Php500** annual registration fee using the payment form (BIR Form 0605) at any authorized bank. Attached is a blank BIR Form 0605 (Payment Form) for reference.

4.) For **Professional** Job Order Personnel, they are to submit a Sworn Declaration (3 copies, 2 for the BIR and 1 copy for the taxpayer) to the Bureau of Internal Revenue (BIR) as required by Revenue Regulations No. 30-2003 to determine the applicable creditable withholding tax rate (10% or 15%). If their annual gross income did not reach Php 720,000 in a calendar year, they can avail of the 10% withholding rate. This shall be submitted **on or before June 30, 2017** or within fifteen (15) days after the end of the month the professional's income reaches P720,000, whichever comes earlier. **In case of failure to submit the annual declaration/disclosure to the BIR, the payor shall withhold the tax at the rate of 15%.**

They would also be required to pay for their Professional Tax Receipt with the City Treasurer's Office.

- 5.) Maintenance of Books of Accounts - All Job Order Personnel are required to maintain their own books (**Columnar Notebook and Ledger**), which shall be stamped with the BIR upon registration.
- 6.) All Job Order Personnel are to file and/ or pay their **quarterly income tax** (BIR Form 1701Q) as well as their **annual income tax** (BIR Form 1701).

Filing can be done online (thru the eBIRForms package in the BIR Website – instructions on how to file are already in the website). Online filing would require the Job Order to have an email address.

Quarterly: Attachments (BIR Form 2306/ 2307) to be issued by the LGU (City Accountant's Office) can be scanned and sent online. No need to submit hard copy.

Annual: Aside from submitting the attachments online, will have to submit to the BIR the hard copies 10 days after online filing.

Kindly refer to the BIR website for more information on the filing requirements under **Quarterly Income Tax for Self-Employed Individuals, Estates And Trusts (Including Those With Mixed Income, I.E., Compensation Income and Income from Business and/or Practice of Profession)**:
<https://www.bir.gov.ph/index.php/tax-information/income-tax.html#it006>

- 7.) **Attendance to the mandatory BIR Tax Briefing** – This has been scheduled on April 28, 2017, 8:00 AM to 12:00 PM, at the Folk Arts Theatre. Failure to attend said schedule would mean that they would **personally schedule** their tax briefing with the BIR Office. **As this would be conducted by the BIR, questions regarding the registration may be raised during said briefing.**

Note that the list is not exclusive. The BIR may require further documents or payments depending on the taxpayer classification. Kindly have them refer to the BIR website (www.bir.gov.ph/) for more information or be assisted by any authorized BIR personnel.

Hoping for your usual cooperation.

Very truly yours,


CARLITO R. ALVAREZ, CPA
City Accountant – OIC

24 ▶ **Civil Status**

Single/Widow/Widower/Legally Separated (No dependents)

Head of the Family

Single with qualified dependent

Widow/Widower with qualified dependent

Married

25 ▶ **Employment Status of Spouse:**

Unemployed

Employed Locally

Employed Abroad

Engaged in Business/Practice of Profession

26 Claims for Additional Exemptions/ Premium Deductions for husband and wife whose aggregate family income does not exceed P250,000.00 per annum.

▶ Husband claims additional exemption and any premium deductions

Wife claims additional exemption and any premium deductions (Attach Waiver of the Husband)

27 Spouse Information

Spouse Taxpayer Identification Number

27A ▶ 5 5 5 | 6 6 0 | 7 7 8 | 0 0 0

Spouse Name

27B ▶ RIVERA MARIA TOLENTINO

Last Name First Name Middle Name

Spouse Employer's Taxpayer Identification Number

27C ▶ 8 8 9 | 1 1 2 | 2 3 3 | 0 0 0

27D ▶ SAMSUNG COMPANY

Part II Additional Exemptions

Section A Number and Names of Qualified Dependent Children

28 Number of Qualified Dependent Children ▶ 2

29 Names of Qualified Dependent Children

Last Name	First Name	Middle Name	Date of Birth (MM/DD/YYYY)	Mark if Mentally / Physically Incapacitated
29A ▶ DELA CRUZ	29B ▶ ROSE	29C ▶ RIVERA	29D ▶ 02 07 2013	29E ▶ <input type="checkbox"/>
30A ▶ DELA CRUZ	30B ▶ DEANNE	30C ▶ RIVERA	30D ▶ 11 12 2015	30E ▶ <input type="checkbox"/>
31A ▶	31B ▶	31C ▶	31D ▶	31E ▶ <input type="checkbox"/>
32A ▶	32B ▶	32C ▶	32D ▶	32E ▶ <input type="checkbox"/>

Section B Name of Qualified Dependent Other than Children

Last Name	First Name	Middle Name	Date of Birth (MM/DD/YYYY)	Mark if Mentally / Physically Incapacitated
33A ▶	33B ▶	33C ▶	33D ▶	33E ▶ <input type="checkbox"/>

33F ▶ Relationship Parent Brother Sister Qualified Senior Citizen

Part IV For Employee With Two or More Employers (Multiple Employments) Within the Calendar Year

34 ▶ **Type of multiple employments**

Successive employments (With previous employer(s) within the calendar year), for late registrants if applicable

Concurrent employments (With two or more employers at the same time within the calendar year)

If successive, enter previous employer(s); if concurrent, enter secondary employer(s)

Previous and Concurrent Employments During the Calendar Year

TIN	Name of Employer/s

35 Declaration

I declare, under the penalties of perjury, that this form has been made in good faith, verified by me and to the best of my knowledge and belief is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

JUAN DELA CRUZ
TAXPAYER / AUTHORIZED AGENT
(Signature over printed name)

Part V Current Main Employer Information

36 Taxpayer Identification Number

37 RDO Code (To be filled up by BIR)

38 Employer's Name (Last Name, First Name, Middle Name, if Individual/ Registered Name, if non-Individuals)

39 Employer's Business Address

40 Zip Code

41 Municipality Code (To be filled up by the BIR)

42 Effectivity Date (Date when Exemption Information is applied)

43 Date of Certification (Date of certification of the accuracy of the exemption information)

44 Telephone Number

45 Declaration

I declare, under the penalties of perjury, that this form has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

Stamp of BIR Receiving Office and Date of Receipt

Attachments Complete? (To be filled up by BIR)

Yes No

EMPLOYER / AUTHORIZED AGENT
(Signature over printed Name)

Title / Position of Signatory

- ATTACHMENTS:** (Photocopy only)
- A. For Self-employed/ Professionals/ Mixed Income Individuals
 - 1- Birth Certificate or any document showing name, address and birth date of the applicant
 - 2- Mayor's Permit - if applicable, to be submitted prior to the issuance of Certificate of Registration
 - 3- DTI Certificate of Registration of Business Name to be submitted prior to the issuance of Certificate of Registration
 - B. For Trust - Trust Agreement
 - C. For Estate - Death Certificate of the deceased

NOTE:

- Update trade name upon receipt of DTI Certificate of Registration of Business Name.
- Taxpayer should attend the required taxpayers briefing before the release of the BIR Certificate of Registration.

POSSESSION OF MORE THAN ONE TAXPAYER IDENTIFICATION NUMBER(TIN) IS CRIMINALLY PUNISHABLE PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED.

Part I Personal Exemptions

24 **Civil Status**

Single/Widow/Widower/Legally Separated (No dependents)

Head of the Family

Single with qualified dependent

Widow/Widower with qualified dependent

Married

Legally separated with qualified dependent

Benefactor of a qualified senior citizen (RA No. 7432)

25 **Employment Status of Spouse:**

Unemployed

Employed Locally

Employed Abroad

Engaged in Business/Practice of Profession

26 **Claims for Additional Exemptions/ Premium Deductions for husband and wife whose aggregate family income does not exceed P250,000.00 per annum.**

Husband claims additional exemption and any premium deductions

Wife claims additional exemption and any premium deductions (Attach Waiver of the Husband)

27 **Spouse Information**

Spouse Taxpayer Identification Number: 27A

Spouse Name: 27B

Spouse Employer's Taxpayer Identification Number: 27C

Spouse Employer's Name: 27D

Part III Additional Exemptions

Section A Number and Names of Qualified Dependent Children

28 **Number of Qualified Dependent Children**

29 **Names of Qualified Dependent Children**

Last Name	First Name	Middle Name	Date of Birth (MM/DD/YYYY)	Mark if Mentally / Physically Incapacitated
29A	29B	29C	29D	29E
30A	30B	30C	30D	30E
31A	31B	31C	31D	31E
32A	32B	32C	32D	32E

Section B Name of Qualified Dependent Other than Children

Last Name	First Name	Middle Name	Date of Birth (MM/DD/YYYY)	Mark if Mentally / Physically Incapacitated
33A	33B	33C	33D	33E

33F **Relationship**

Parent Brother Sister Qualified Senior Citizen

Part IV For Employee With Two or More Employers (Multiple Employments) Within the Calendar Year

34 **Type of multiple employments**

Successive employments (With previous employer(s) within the calendar year), for late registrants if applicable

Concurrent employments (With two or more employers at the same time within the calendar year)

If successive, enter previous employer(s); if concurrent, enter secondary employer(s)

TIN	Name of Employer/s
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

35 **Declaration**

I declare, under the penalties of perjury, that this form has been made in good faith, verified by me and to the best of my knowledge and belief is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

TAXPAYER / AUTHORIZED AGENT
(Signature over printed name)

Part V Current Main Employer Information

36 **Taxpayer Identification Number**

37 **RDO Code** (To be filled up by BIR)

38 **Employer's Name (Last Name, First Name, Middle Name, if individual/ Registered Name, if non-Individuals)**

39 **Employer's Business Address**

40 **Zip Code**

41 **Municipality Code** (To be filled up by the BIR)

42 **Effectivity Date** (Date when Exemption Information is applied)

43 **Date of Certification** (Date of certification of the accuracy of the exemption information)

44 **Telephone Number**

45 **Declaration**

I declare, under the penalties of perjury, that this form has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

EMPLOYER / AUTHORIZED AGENT
(Signature over printed Name)

Title / Position of Signatory

Stamp of BIR Receiving Office and Date of Receipt

Attachments Complete? (To be filled up by BIR)

Yes No

ATTACHMENTS: (Photocopy only)

A. For Self-employed/ Professionals/ Mixed Income Individuals

1- Birth Certificate or any document showing name, address and birth date of the applicant

2- Mayor's Permit - If applicable, to be submitted prior to the issuance of Certificate of Registration

3- DTI Certificate of Registration of Business Name to be submitted prior to the issuance of Certificate of Registration

B. For Trust - Trust Agreement

C. For Estate - Death Certificate of the deceased

NOTE:

1. Update trade name upon receipt of DTI Certificate of Registration of Business Name.

2. Taxpayer should attend the required taxpayers briefing before the release of the BIR Certificate of Registration

POSSESSION OF MORE THAN ONE TAXPAYER IDENTIFICATION NUMBER (TIN) IS CRIMINALLY PUNISHABLE PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED.



Application for Registration

**For Self-Employed and Mixed Income
Individuals, Estates and Trusts**

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

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

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

Part I Taxpayer Information

1 Taxpayer Type Single Proprietorship Estate Trust Professional Trust
2 Registering Office Head Office Branch Office
3 Date of Registration

4 Taxpayer Identification No. 5 RDO Code 6 Sex Male Female

7 Taxpayer's Name
Last Name First Name Middle Name
8 Citizenship
9 Date of Birth/ Organization Date

10 Residence Address (Please indicate complete address)
11 Zip Code
12 Telephone Number

13 Business Address (Please indicate complete address)

14 Zip Code
15 Municipality Code (To be filled up by the BIR)
16 Telephone Number

17 Name of Administrator/Trustee (In case of Estate/Trust)
18 Address of Administrator/Trustee

19 Primary/ Secondary Industries (Attach Additional Sheets, if Necessary) Facility Types: PP - Place of Production; SP - Storage Place; WH - Warehouse

Industry	Business / Trade Names	CODE (To be filled up by BIR)		Line of Business/ Occupation	Facility Type with no independent tax types			Number of Facilities
		PSIC	PSOC		PP	SP	WH	
Primary								
Secondary								

20 Contact Person/ Accredited Tax Agent (if different from taxpayer)
Last Name, First Name, Middle Name (if individual) / Registered Name (if non-individual)
21 Telephone Number

22 Tax Types (choose only the tax types that are applicable to you)

	FORM TYPE (To be filled up by the BIR)	ATC (To be filled up by the BIR)
<input type="checkbox"/> Income Tax		
<input type="checkbox"/> Value-added Tax		
<input type="checkbox"/> Percentage Tax - Stocks		
<input type="checkbox"/> Percentage Tax - Stocks (IPO)		
<input type="checkbox"/> Other Percentage Taxes Under the National Internal Revenue Code (Specify)		
<input type="checkbox"/> Percentage Tax Payable Under Special Laws		
<input type="checkbox"/> Withholding Tax - Compensation		
<input type="checkbox"/> Withholding Tax - Expanded		
<input type="checkbox"/> Withholding Tax - Final		
<input type="checkbox"/> Withholding Tax - Fringe Benefits		
<input type="checkbox"/> Withholding Tax - Banks and Other Financial Institutions		
<input type="checkbox"/> Withholding Tax - Others (One-time Transaction not subject to Capital Gains Tax)		
<input type="checkbox"/> Withholding Tax - VAT and Other Percentage Taxes		
<input type="checkbox"/> Withholding Tax - Percentage Tax on Winnings and Prizes Paid by Racetrack Operators		
<input type="checkbox"/> Excise Tax - Ad Valorem		
<input type="checkbox"/> Excise Tax - Specific		
<input type="checkbox"/> Tobacco Inspection and Monitoring Fees		
<input type="checkbox"/> Documentary Stamps Tax		
<input type="checkbox"/> Capital Gains Tax - Real Property		
<input type="checkbox"/> Capital Gains Tax - Stocks		
<input type="checkbox"/> Estate Tax		
<input type="checkbox"/> Donor's Tax		
<input type="checkbox"/> Registration Fees		
<input type="checkbox"/> Miscellaneous Tax (Specify)		
<input type="checkbox"/> Others (Specify)		

23 Registration of Books of Accounts

TYPE OF BOOKS TO BE REGISTERED	PSIC (To be filled up by BIR)	PSOC (To be filled up by BIR)	QNTY.	VOLUME		NO. OF PAGES
				FROM	TO	

ANNEX "A"

BIR FORM NO. _____

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Revenue Region No. ____
Revenue District Office No. ____

**NOTICE OF AVAILMENT OF THE SUBSTITUTED FILING OF
PERCENTAGE TAX RETURN**

Date _____

Name of Taxpayer _____

Address _____

Taxpayer Identification Number _____

Class of Profession or Calling/Business _____

CERTIFICATION

This is to certify that I am a NON-VAT registered person pursuant to the provisions of REVENUE REGULATIONS NO. ____; that, in accordance with the said Regulations, I have availed of the "Optional Registration under the 3% Final Percentage Tax Withholding, in lieu of the 3% Creditable Percentage Tax Withholding" System, in order to be entitled to the privileges accorded by the "Substituted Percentage Tax Return System" prescribed thereunder; that, this Declaration is sufficient authority of the Withholding Agent to withhold 3% Percentage Tax from payments to me on my sale of goods and/or services, in lieu of the said 3% Creditable Percentage Tax Withholding; and that, I have executed this Declaration under penalty of perjury pursuant to the provisions of Section 267, National Internal Revenue Code of 1997.

Taxpayer's Name and Signature

ANNEX "B"

BIR FORM NO. _____

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Revenue Region No. ____
Revenue District Office No. ____

**NOTICE OF AVAILMENT OF THE SUBSTITUTED FILING OF
VALUE-ADDED TAX RETURN**

Date _____

Name of Taxpayer _____

Address _____

Taxpayer Identification Number _____

Class of Profession or Calling/Business _____

CERTIFICATION

This is to certify that I am a VAT-registered person pursuant to the provisions of REVENUE REGULATIONS NO. ____; that, in accordance with the said Regulations, I have availed of the "Optional Registration under the 10% Final VAT Withholding, in lieu of the 10% Creditable VAT withholding," in order to be entitled to the privileges accorded by the "Substituted VAT Return System" prescribed thereunder; that, this Declaration is sufficient authority of the withholding agent to withhold 10% VAT from payments to me on my sale of goods and/or services; that, I have executed this Declaration under penalty of perjury pursuant to the provisions of Section 267, National Internal Revenue Code of 1997.

Taxpayer's Name and Signature

ANNEX "E"

BIR FORM NO. _____

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Revenue Region No. ____
Revenue District Office No. ____

**NOTICE OF AVAILMENT OF THE OPTION TO PAY THE TAX
THROUGH THE WITHHOLDING PROCESS**

Date _____

Name of Taxpayer _____

Address _____

Taxpayer Identification Number _____

Class of Profession or Calling _____

CERTIFICATION

This is to certify that I am availing of the option to pay my percentage tax/VAT through the withholding process pursuant to the provisions of REVENUE REGULATIONS NO. ____; that, in accordance with the said Regulations and Revenue Regulations No. 2-98, as amended, gross receipts on account of my sale of goods/service shall be withheld at 3% Percentage Tax or 10% VAT, as the case may be, by the withholding agent-payor; that, such tax withheld shall be constituted as a final tax provided that my source of income comes only from one payor, otherwise, the same shall be considered creditable which shall be applied against the total percentage taxes/VAT due for the month when such tax was withheld; and that, I have executed this Declaration under penalty of perjury, pursuant to the provisions of Section 267, National Internal Revenue Code of 1997.

Taxpayer's Name and Signature