

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 70-2013, November 12, 2013 ]**

**CLARIFICATIONS ON THE LIST OF DOCUMENTARY REQUIREMENTS FOR THE REGISTRATION OF EACH TYPE OF APPLICATION UNDER "ANNEX A" OF REVENUE**

This Circular is being issued to correct and provide clarifications on the list of documentary requirements on application for registration published as "Annex A" of Revenue Regulations No. 7-2012 dated April 2, 2012, as follows:

**"1. SELF-EMPLOYED INDIVIDUALS, ESTATES AND TRUSTS AND THEIR BRANCHES. –**

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**C. Documentary Requirements**

1. Photocopy of Mayor's Business Permit (or duly received Application for Mayor's Business Permit, if the former is still in process with the LGU) and/or PTR issued by the LGU;  
**and NSO Certified Birth Certificate of the applicant;**

Other documents for submission (only if applicable):

- a. Contract of Lease;
  - b. DTI Certificate of Registration of Business Name, if a business trade name shall be used;
  - c. Certificate of Authority if Barangay Micro Business Enterprises (BMBE) registered entity;
  - d. Proof of Registration/Permit to Operate with Board of Investment (BOI)/Board of Investment for Autonomous Region for Muslim Mindanao (BOI-ARMM), Philippine Export Zone Authority (PEZA), Bases Conversion Development Authority (BCDA) and Subic Bay Metropolitan Authority (SBMA);
  - e. Sworn Statement of Capital;
  - f. Waiver of husband to claim additional exemption;
  - g. Marriage Contract; and
  - h. NSO Certified Birth Certificate of declared dependents.
2. For Non-Residents - In addition to the above applicable requirements, a Working Permit;

3. For Franchise Holders/Franchisees - In addition to the above applicable requirements, a photocopy of the Franchise Agreement;
4. For Trusts - In addition to the requirements enumerated under "a" to "**h**" above, a photocopy of the trust agreement;
5. For Estates (under judicial settlement) - In addition to the requirements enumerated under "a" to "h" above, a photocopy of the Death Certificate of the deceased and **judicial settlement**;
6. In the case of registration of branches/facility types:
  - a) Copy of the Certificate of Registration (COR) of the Head Office for facility types to be used by the Head Office and COR of the branch for facility types to be used by a particular branch;
  - b) Mayor's Business Permit or duly received Application for Mayor's Business Permit, if the former is still in process with the LGU;
  - c) DTI Certificate of Registration of Business Name, if a business trade name shall be used, if applicable; and
  - d) Contract of Lease, if applicable.

## II. FOR LOCAL EMPLOYEES

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### C. Documentary Requirements

1. NSO Certified Birth Certificate of declared dependents, if any;
2. Waiver of husband on his right to claim additional exemptions, if wife will claim;
3. Marriage Contract, if applicable.

If the husband wants to reacquire from his wife the privilege of claiming the additional exemption for the dependent children, he shall execute a cancellation of the previously-executed waiver of the privilege to claim additional exemptions in favor of the wife, which Notice of Cancellation of Waiver of the Privilege of Claiming the Additional Exemptions shall be filed separately, together with the registration update form, with the RDOs having jurisdiction over the registration of the husband and of the wife.

4. **NSO Certified Birth Certificate of the applicant or**
5. **Passport (in case of non-resident alien not engaged in trade or business).**