



# CHECKLIST OF DOCUMENTARY REQUIREMENTS

# CDR F1105B

REVISED JAN 2024

QF11-09.2024.00

► DLN:

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## APPLICATION FOR REGISTRATION OF BOOKS OF ACCOUNTS

**IMPORTANT:** [To be accomplished by taxpayer]

1. Processing of transactions commences only upon submission of complete documents. **INCOMPLETE REQUIREMENTS WILL BE RETURNED TO APPLICANT/WILL NOT BE PROCESSED.**
2. Mark "✓" for submitted documents and "X" for lacking documents.

### ONLINE APPLICATION VIA ONLINE REGISTRATION AND UPDATE SYSTEM (ORUS)

- |    |   |
|----|---|
| 1. | Visit and create an ORUS account at <a href="https://orus.bir.gov.ph">https://orus.bir.gov.ph</a> .<br><br><i>Note: Upon successful registration, the system shall generate the "QR Stamp", which the taxpayers shall paste on the first page of Books of Accounts.</i> |
|----|---|

### MANUAL APPLICATION - REGISTRATION OF MANUAL BOOKS OF ACCOUNTS (NEW OR SUBSEQUENT)

- |                          |  |
|--------------------------|--|
| <input type="checkbox"/> | 1. BIR Form No. 1905; (2 originals)                |
| <input type="checkbox"/> | 2. New set of permanently bound books of accounts. |

### MANUAL APPLICATION - REGISTRATION OF MANUAL LOOSE LEAF BOOKS OF ACCOUNTS

- |                          |  |
|--------------------------|--|
| <input type="checkbox"/> | 1. BIR Form No. 1905; (2 originals)  |
| <input type="checkbox"/> | 2. Permit to Use Loose Leaf Books of Accounts; (1 photocopy)   |
| <input type="checkbox"/> | 3. Permanently bound Loose Leaf Books of Accounts;   |
| <input type="checkbox"/> | 4. Affidavit attesting the completeness, accuracy and correctness of entries in Books of Accounts and the number of Loose Leaf used for the period covered. (1 original) |

### MANUAL APPLICATION - REGISTRATION OF COMPUTERIZED BOOKS OF ACCOUNTS

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | 1. BIR Form No. 1905; (2 originals)   |
| <input type="checkbox"/> | 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)  |
| <input type="checkbox"/> | 3. <b>Transmittal letter showing the detailed content of the USB Drive label, i.e. File Name, Type and Size.</b> - 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) |
| <input type="checkbox"/> | 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)   |

### FEES TO BE PAID

- |    |      |
|----|------|
| 1. | None |
|----|------|

### ADDITIONAL DOCUMENTS, IF APPLICABLE:

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | 1. If transacting through a Representative:<br><b>For Individual:</b><br>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)]<br>1.2 Any government-issued ID of the taxpayer and authorized representative. (1 photocopy, both with one specimen signature) |
|--------------------------|---|

Continuation...

		<p><b>For Corporation/Non-individual</b></p> <p>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)]</p> <p>1.2 Any government-issued ID of one of the signatory and authorized representative. (1 photocopy, both with one specimen signature)</p>
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SUBMITTED BY:		
Sign here		Date:
►	Full Name of Taxpayer/Representative (Signature over printed name)	

[FOR BIR USE ONLY] RECEIVED BY:		
Sign here		Date:
►	Officer: (Signature over printed name)	

### RETURN OF DOCUMENT/S

Upon preliminary evaluation of the completeness of the application and its supporting documents, the applicant has been informed of the identified lacking documentary requirement/s (marked "X") above for completion or resubmission of application.

Sign here		Date:
►	Evaluator/Officer (Signature over printed name)	

### ACKNOWLEDGMENT BY THE APPLICANT:

I \_\_\_\_\_, of legal age, hereby acknowledge the identified lacking documentary requirement/s (marked "X") and understand that pursuant to the IRR of RA 11032 otherwise known as "Ease of Doing Business and Efficient Government Service Delivery Act of 2018", the government office or agency shall not process deficient or incomplete applications or requests.

Sign here		Date:
►	Full Name of Taxpayer/Representative (Signature over printed name)	

### DATA PRIVACY NOTICE

The Bureau is committed to protect the information herein provided. Information provided are for documentation purposes not to be shared with other parties. This CDR shall be kept in a secured place in the office that received the application for the period prescribed under existing BIR policy. Thereafter, it shall be disposed of through shredding.

**WE WANT TO SERVE YOU BETTER AND IMPROVE OUR CLIENT SERVICE STANDARDS.**

**TO FULFILL THIS, LET US KNOW WHAT YOU THINK AND HOW WELL DID WE SERVE YOU BY ANSWERING OUR CUSTOMER SATISFACTION SURVEY FORM.**

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[This CDR shall be attached as cover sheet of the application.] ✂

[PRINT THIS CDR ON BOTH SIDES]