



# Department of Education



Region V

## DIVISION OF CAMARINES SUR

Freedom Sports Complex, San Jose, Pili, Camarines Sur

Telc Fax 871-3340

DIVISION MEMORANDUM NO. 189 s.2019

TO : Assistant Schools Division Superintendents  
Public Schools District Supervisors  
All Elementary and Secondary School Heads  
All Elementary and Secondary Senior Bookkeepers of Non-Implementing Units  
All Other Concerned

FROM : *[Signature]*  
**CECILLE BERNADETTE P. RIVERA, CESO V**  
Schools Division Superintendent

SUBJECT : **REQUEST FOR ABATEMENT OF BIR PENALTIES AND CHARGES**

DATE : June 10, 2019

In response to our appeal for the abatement of taxes arising from the cancellation of individual school TIN, the BIR Central Office advised that **"all concerned schools should accomplish the enclosed BIR Form 2110 (Application for Abatement or Cancellation of Tax, Penalties and/or Interest) and submit the same to their respective RDO (Note: It is the RDO where the school is registered or where the school secured the TIN that is being requested for cancellation) to facilitate the request for the abatement of penalties."**

In accomplishing the said form, School Heads may choose one or both of the following boxes as the reason/s for cancelation of tax liability whatever is applicable:

- ☐ Non-compliance due to difficult interpretation of the law  
☐ Failure to file the return and pay the correct tax on time due to circumstances beyond taxpayer's control

*Note: Please leave blank the amount of tax liability (the BIR will provide the amount based on the assessment from their office)*

Please take note of the following attachments before submitting the said BIR form to respective RDO:

1. Routing slip;
2. Copy of letter reply from the BIR Central Office (Annex 1);
3. Original and xerox copy of the BIR Certificate of Registration;
4. Accomplished 1905 (Application for Registration Information Update) for the cancellation of TIN;
5. Letter request for end-dating of tax type (refer to Annex 2 for the template);
6. Certification that all the taxes withheld by the school have been remitted to the BIR from the date of BIR registration up to March 2017 signed by the School Head (refer to Annex 3 for the template);
7. Certification that all taxes withheld from April 2017 up to present which was reported by the School to the Accounting Office for remittance were remitted to the BIR signed by the Division Accountant (Annex 4).

The aforementioned documents shall be submitted directly to the concerned BIR Office (Collection Section then to Assessment Section) on or before **June 21, 2019** so as not to incur further open cases that would result to additional penalties.

For monitoring purposes, please furnish the Accounting section c/o Anelle Borja a copy of Form 2110 duly received by the BIR.

Immediate and widest dissemination of this memorandum is desired.

For strict compliance of all concerned.



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

"ANNEX 1"

March 28, 2019

**CECILLE BERNADETTE P. RIVERA, CESO V**

Schools' Division Superintendent  
DepEd, Division of Camarines Sur, Region V  
Freedom Sports Complex, San Jose  
Pili, Camarines Sur

Dear Ms. Rivera:

This has reference to your letter dated February 18, 2019 regarding the concerns of the various schools under your Division's office pertaining to penalties being imposed by our Revenue District Offices (RDOs) due to failure to file the requisite tax returns corresponding to the registered tax types when these schools secured their respective Taxpayer Identification Numbers in compliance with the requirement of the government bank for the opening of an account to facilitate the downloading of the schools' MOOE fund.

Based on your letter, these schools are "non-implementing units" which means that any disbursements made out of the MOOE fund shall still be recognized as transactions of the DepEd-Division of Camarines Sur as the recognized withholding agent for purposes of remitting the required withholding taxes on the schools' purchases of goods and services. But with the issuance of the individual TIN for each of these schools, taxes withheld are being remitted using the said issued individual TIN. Allegedly, such error of not using the TIN of the DepEd-Division of Camarines Sur was rectified by requesting these schools to have the TIN issued to them cancelled. However, in the process of having the TIN cancelled, they are being assessed penalties relative to their respective open cases resulting from their failure to file the requisite tax returns during the periods that there is no tax to be remitted. Because of this, you requested our concerned RDOs to abate said penalties, for which you were informed that only the Commissioner has the sole authority to abate or cancel tax, penalties and/or interest pursuant to Revenue Regulations (RR) No. 13-2001.

In view thereof, please advise all the concerned schools to accomplish the enclosed BIR Form 2110 and submit the same to their respective RDO (Note: It is the RDO where the school is registered or where the school secured the TIN that is being requested for cancellation) to facilitate the request for the abatement of penalties. Under existing policies, the BIR Regional Office concerned has to conduct the preliminary evaluation of the merits of the request. Whatever recommendation shall be forwarded to the Office of the Commissioner, through the Accounts Receivable Monitoring Division (ARMD), for further action.

Please be guided accordingly.

Very truly yours,

  
**ALFREDO V. MISAJON**  
Assistant Commissioner, Collection Service

cc: Revenue Region No. 10, Legazpi City  
RDO No. 65, Naga City  
RDO No. 66, Iriga City  
Accounts Receivable Monitoring Division



Republika ng Pilipinas  
Kagawaran ng Pantulungan  
Kasamanghan ng Rentas Internasyonal

Application for Abatement or Cancellation  
of Tax, Penalties and/or Interest  
Under Rev. Reg. No. \_\_\_\_\_

ANNEX A

BIR Form No.

2110

September 2001

(Date)

The Commissioner of Internal Revenue  
BIR National Office Building  
Diliman, Quezon City

Sub: I/We hereby apply for the abatement/cancellation of my/our \_\_\_\_\_ tax liability  
amounting to P \_\_\_\_\_, for the taxable year \_\_\_\_\_ (kind of tax/interest/surcharge/compromise penalties)  
arising from \_\_\_\_\_

Reasons: (Please check appropriate box)

- ☐ Filing of the return/payment of the tax is made at the wrong venue
- ☐ Mistake in payment of tax due to erroneous written official advice of a revenue officer
- ☐ Failure to file the return and pay the tax on time due to substantial losses from prolonged labor dispute, force majeure, and legitimate business reverses
- ☐ Non compliance due to difficult interpretation of the law
- ☐ Failure to file the return and pay the correct tax on time due to circumstances extremely beyond taxpayer's control
- ☐ Late payment of tax under meritorious circumstances
- ☐ Penalties imposed on assessment confirmed by lower court but appealed by the taxpayer to a higher court
- ☐ Penalties imposed on withholding tax assessment under meritorious circumstances
- ☐ Penalties imposed on delayed installment payment under meritorious circumstances
- ☐ Penalties imposed on assessment reduced after reinvestigation but taxpayer is still contesting reduced assessment
- ☐ Others (please specify) \_\_\_\_\_

I offer to pay the amount of P \_\_\_\_\_ as basic \_\_\_\_\_ tax due and P \_\_\_\_\_  
as interest for the taxable year \_\_\_\_\_ (kind of tax)

I/We declare under the penalties of perjury, that this statement has been made in good faith, verified by me/us and to the best of my/our knowledge and belief is a true, correct and complete declaration.

SIGNATURE OVER PRINTED NAME OF  
TIN/TP AUTHORIZED REPRESENTATIVE

TIN

TAX AGENT

ADDRESS

TAX AGENT ACCREDITATION NO.

To be filled-up by BIR

Received by: \_\_\_\_\_  
Processed by: \_\_\_\_\_  
Reviewed by: \_\_\_\_\_

Date Received: \_\_\_\_\_  
RDO No.: \_\_\_\_\_  
RR No.: \_\_\_\_\_

National Office

Head, Technical Working Committee: \_\_\_\_\_  
DCIR - Operations Group: \_\_\_\_\_  
DCIR - Legal & Inspection Group: \_\_\_\_\_

APPROVED/DISAPPROVED:

- ☐ Approved the amount of P \_\_\_\_\_ representing abatement/cancellation of
  - ☐ Basic Tax
  - ☐ Surcharge
  - ☐ Interest
  - ☐ Compromise Penalty

☐ Disapproved  
Reason for disapproval: \_\_\_\_\_

Commissioner of Internal Revenue  
Date: \_\_\_\_\_

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Republic of the Philippines  
Department of Finance  
Bureau of Internal Revenue

# Application for Registration Information Update/Correction/Cancellation

BIR Form No.

1905

January 2018 (ENCS)

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

**PART I - TAXPAYER INFORMATION****1 Taxpayer Identification Number (TIN)****2 RDO Code****3 Contact Number****4 Registered Name** (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)**PART II - REASON/DETAILS OF REGISTRATION INFORMATION UPDATE/CORRECTION****5 Replacement/Cancellation of FORM/S****REASON/DETAILS****6 Other Updates**

- ☐ A. Certificate of Registration (COR)
- ☐ B. Authority to Print (ATP) Receipts/Invoices
- ☐ C. Tax Clearance Certificate of Liabilities (TCL1)
- ☐ D. Taxpayer Identification Number (TIN) Card
- ☐ E. Tax Clearance Certificate for Transfer of Property/ies (TCL2)/  
Certificate Authorizing Registration (CAR)
- ☐ F. Others (specify) \_\_\_\_\_

- ☐ Lost/Damaged
- ☐ Change of Accredited Printer as Requested by the taxpayer
- ☐ Correction/Change/Update of Registration of Information
- ☐ Others (specify) \_\_\_\_\_

- ☐ Closure of Business  
(proceed to Number 8)
- ☐ Change of Civil Status  
(proceed to Number 9)
- ☐ Update of Books of Accounts  
(proceed to Number 10)
- ☐ Avail of 8% Income Tax Rate Option
- ☐ Others (specify) \_\_\_\_\_

**7 Correction/Change/Update of Registration Information**☐ A. CHANGE IN REGISTERED NAME/TRADE NAME☐ Registered Name☐ Trade/Business Name

New Registered Name/Trade/Business Name

Old

New

☐ B. CHANGE IN REGISTERED ADDRESS

(Old RDO)

(New RDO)

☐ Transfer within same RDO☐ Transfer to another RDO

From

To

Unit/Room/Floor/Building No.

Building Name/Tower

Lot/Block/Phase/House/Building No.

Street Name

Subdivision/Village/Zone

Barangay

Town/District

Municipality/City

Province

ZIP Code

☐ C. CHANGE IN ACCOUNTING PERIOD (Applicable to Non-Individual)

Accounting Start Month

Effectivity Date (MM/DD/YYYY)

☐ From Calendar Period to Fiscal☐ From One Fiscal Period to Another Fiscal Period☐ From Fiscal to Calendar Period☐ D. CHANGE/ADD REGISTERED ACTIVITY/LINE BUSINESS

New Registered Activity/Line of Business

Effective Date of Change  
(MM/DD/YYYY)☐ E. CHANGE/ADD FACILITY TYPE/DETAILS (attach additional sheet, if necessary)

Additional/New Facility

Facility Code	Facility Type (check applicable facility type)	Others (specify)
PP	SP	WH
SR	GG	BT
RP		
F		
F		

Facility Type\*

PP - Place of Production

BT - Bus Terminal

SP - Storage Place

RP - Real Property for

WH - Warehouse

Lease with No

SR - Showroom

Sales Activity

GG - Garage

Address of Facility

Unit/Room/Floor/Building No.

Building Name/Tower

Lot/Block/Phase/House/Building No.

Street Name

Subdivision/Village/Zone

Barangay

Town/District

Municipality/City

Province

ZIP Code

☐ F. CHANGE/ADD INCENTIVE DETAILS/REGISTRATION

Investment Promotion Agency

Number of Years

Legal Basis

Start Date (MM/DD/YYYY)

Incentives Granted

End Date (MM/DD/YYYY)

Registration/Accreditation No.

Registered Activity

From

To

Tax Regime

Effectivity Date  
(MM/DD/YYYY)Activity Start Date  
(MM/DD/YYYY)

Date Issued (MM/DD/YYYY)

Activity End Date  
(MM/DD/YYYY)☐ G. CHANGE/ADD TAX TYPE DETAILS/SUSPEND TAX TYPE/RE-REGISTER TAX TYPE

Suspend/Cancelled Tax Type/s

Form Type

ATC

Effectivity Date of Change  
(MM/DD/YYYY)

(to be filled-up by BIR)

Re-register/Added/New Tax Type/s

Form Type

ATC

Effectivity Date  
(MM/DD/YYYY)

(to be filled-up by BIR)

☐ H. CHANGE/UPDATE OF CONTACT TYPE☐ Phone Number☐ Mobile Number☐ Fax Number

Email Address (required)

☐ I. CHANGE/UPDATE OF CONTACT PERSON/AUTHORIZED REPRESENTATIVE

(Last Name, First Name, Middle Name, Suffix)

Position

TIN

☐ J. CHANGE/UPDATE OF NAME OF STOCKHOLDERS/MEMBERS/PARTNERS

(Last Name, First Name, Middle Name, Suffix, if Individual OR Registered Name, if Non Individual)

A

B

C

A

B

C

TIN

## 8 Closure of Business/Cancellation of Registration

☐ A. CANCELLATION OF TIN☐ Death☐ Multiple/Identical TIN☐ Failure to start/commence business (For Non-Individual)☐ Permanent closure of a branch☐ Dissolution of corporation/partnership☐ As a result of merger/consolidation☐ Others (specify)

Effective Date of Cancellation (MM/DD/YYYY)

☐ B. DE-REGISTER/CESSATION OF REGISTRATION☐ Permanent closure of business (head office) of an individual☐ Others (please specify)

Trade/Business Name

Effective Date of Cessation  
(MM/DD/YYYY)

## 9 Change of Civil Status

☐ From Single to Married☐ From Married to Single

A. Old Name/Maiden Name (First Name, Middle Name, Last Name, Suffix)

B. New Name/Married Name (First Name, Middle Name, Last Name, Suffix)

## C. Spouse Information

Employment Status  
of Spouse☐ Unemployed☐ Employed Locally☐ Employed Abroad☐ Engaged in Business/Practice of Profession

Spouse Name

(Last Name)

(First Name)

(Middle Name)

(Suffix)

Spouse TIN

0 0 0 0 0

Spouse Employer's Name (Last Name, First Name, Middle Name for individual OR Registered Name for Non-Individual)

Spouse Employer's TIN



### 10 Books of Accounts

[illegible]

<b>11 Other Update/Correction</b> <i>(please specify details)</i>	<input type="checkbox"/> For Taxpayer	<input type="checkbox"/> For BIR Use

<b>12 Declaration</b> I declare, under the penalties of perjury, that this application 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. Further, I give my consent to the processing of my information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.		Stamp of BIR Receiving Office and Date of Receipt
_____ TAXPAYER/AUTHORIZED REPRESENTATIVE/TAX AGENT (Signature over Printed Name)		_____ Title/Position of Signatory

\*Note: The BIR Data Privacy Policy is in the BIR website ([www.bir.gov.ph](http://www.bir.gov.ph))

### Documentary Requirements

### REPLACEMENT/CANCELLATION

### A. Certificate of Registration

1. Original Copy of Old Certificate of Registration, for replacement
2. Affidavit of Loss, if lost
3. Proof of payment of Certification Fee and Documentary Stamp Tax - to be submitted before the issuance of the new Certificate

#### B. Authority to Print (ATP) Receipts and Invoices

1. Original Authority to Print Primary and Secondary Receipts/Invoices
2. New Application Form (BIR Form No. 1906), if applicable
3. Affidavit of Loss, if lost

**C. Tax Clearance Certificate for Tax Liabilities (TCL 1)**

1. Affidavit of Loss, if lost
2. Proof of payment for Certification Fee and Documentary Stamp Tax-to be submitted before the issuance of the new Tax Clearance Certificate
3. TCT 1, if for replacement

D. TEN Card

- 1 Affidavit of Loss, if lost
- 2 Old TIN Card (if replacement is due to damaged card)
- 3 Marriage Certificate (for change of Family Name)
- 4 SEC Certificate (for Change of Corporate Name)

## CORRECTION/CHANGE/UPDATE OF REGISTRATION INFORMATION

#### A. Change in Registered Name/Trade Name

1. Amended SEC Registration/DTI Certificate, and
2. Letter Request for temporary use of old receipts/invoices (for business taxpayers) if applicable

### B. Change in Registered Address

## FROM OLD RBO

1. Inventory List of unused principal and supplementary receipts/invoices for destruction if not to be used in the new RDC or request letter for approval of use of the unused receipts/invoices in new RDC

FROM NEW RDO

1. Photocopy of Amended Articles of Incorporation/Partnership bearing the taxpayer's new principal business address and Certificate of Filing of Amended Articles of Incorporation (only for Non-Individual taxpayers).
2. Photocopy of Mayor's Business Permit, or Duty received Application for Mayor's Business Permit, if the former is still in the process with the LGU.

3 Unused principal and supplier

1. Photocopy of the Securities and Exchange Commission (SEC) Certificate of Filing of Amended By-Laws showing the change in accounting period.

**D) Change/Add Registered Activity/Line of Business**

1. Photocopy of Amended Mayor's Permit or SEC Certificate of Registration if applicable, and
2. Letter Request for temporary use of old receipts/invoices (for business taxpayers) if applicable

### E. Change/Add Facility Type/Details

- 1 Appropriate Application for Registration and requirements thereon

## F Change/Add Incentive Details/Registration

1. Certificate of Accreditation/Registration from Investment Promotion Agency

**I. Change/Update of Contact Person/Authorized Representative**

1. Authorization or Certification issued by Officer enumerated under Section 52 (A) of the Tax Code (President or representative and Treasurer or Assistant Treasurer of the Corporation)

#### 4. Change/Update of Stockholders/Members/Partners

- 1 Amended Articles of Incorporation/Cooperation/Partnership

**CLOSURE OF BUSINESS/CANCELLATION OF REGISTRATION**

1. Death Certificate, in case of death of an individual.
2. List of ending inventory of goods, supplies, including capital good.
3. Inventory of unused sales invoices/official receipts (SI/OR).
4. Unused sales invoices/official receipts and all other unutilized accounting forms (e.g., vouchers, debit/credit memos, delivery receipts, purchase orders, etc.) including business notices and permits as well as COR shall be subject for destruction to be witnessed by BIR personnel and officials.

### CHANGE OF CIVIL STATUS

1. Marriage Contract or Court Order (declaration of nullity of marriage), and
2. Letter Request for temporary use of old receipts/invoices (for business taxpayers) if applicable

### UPDATE OF BOOKS OF ACCOUNT

- 1 Photocopy of the first page of the previously approved books

## REGISTRATION OF BOOKS OF ACCOUNTS

### A. Manual Books Of Account

1. New sets of permanently bound books of accounts

### B. Manual Loose Leaf Books Of Accounts

1. Permit to Use Loose Leaf Books of Accounts;
2. Permanently bound Loose Leaf Books of Accounts; and
3. Affidavit attesting the completeness, accuracy and correctness of entries in Books of Accounts and the number of Loose Leaf used for period covered.

### C. Computerized Books Of Accounts

1. Permit to Use Computerized Accounting System (CAS)/Computerized Books of Accounts (CBA) and/or its Components;
2. DVDs containing Electronic Books of Accounts and Records. The DVDs should be properly authenticated and its labels duly signed by the responsible official(s) of the company who are required to sign the tax return under the Tax Code, using a permanent marker.
3. 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.

HEADING AND LOGO OF SCHOOL

(Date)

*(Name of RDO)*

Revenue District Officer

Bureau of Internal Revenue

Revenue District No. \_\_\_\_\_

*(Address)*

Sir/Madam:

We are classified as non-implementing units or non-fiscally autonomous school of DepEd Division of Camarines Sur thus taxes withheld by our school are required to be remitted using the TIN of the Division Office. In this regard, we have requested for the cancellation of the TIN previously issued to our school. Along the process, we were faced with the imposition of penalties and surcharges for any violation we have incurred until our school TIN has been officially cancelled.

In this respect, we are appealing to your good office to issue an advice for the end-dating of tax type of our school specifically for \_\_\_\_\_ *(Name of School)* with Tax Identification Number \_\_\_\_\_ *(School TIN)*. We hope that in doing so we will be able to prevent further incurrence of open cases that will result to additional penalties with your agency

Trusting that this request merit your kind approval and immediate response.

Respectfully yours,

\_\_\_\_\_  
Signature over Printed Name of School Head

Heading and Logo of School

## CERTIFICATION

This is to certify that     (Name of School)    ,     (district)     with Tax Identification Number     (School TIN)     has remitted all the taxes withheld from     (date of BIR registration)     up to March 2017 and has no more taxes for remittance to the BIR as of this date.

Issued this      day of                 , 2019 for reference purposes.

Signature over printed name of School Head





*Department of Education*

**Region V**

**DIVISION OF CAMARINES SUR**

*Freedom Sports Complex, San Jose, Pili, Camarines Sur*

*Tele/Fax 871-33-40*



ANNEX 4

## CERTIFICATION

This is to certify that all taxes withheld of       ( Name of School )      ,       (District),       with Tax Identification Number       (School TIN)       from April 2017 up to present, which were reported to the Division Office-Accounting Section for remittance to BIR, have been remitted thru Tax Remittance Advice (TRA) using the Division Office TIN pursuant to DOF-DBM-COA Joint Circular No. 1-2000 dated 1/3/2000 and **BIR OPM-CSS-TSPMD 2016-12-04** dated December 8, 2016.

Issued this \_\_\_\_\_ day of \_\_\_\_\_ 2019 for reference purposes.

**GERLIE V. CAÑAS**  
Division Accountant III