



Bangsamoro Autonomous Region in Muslim Mindanao  
 OFFICE OF THE CHIEF MINISTER  
 Records Division, AMS  
**RELEASED**  
 BY : far  
 DATE : MAY 27 2020  
 TIME : 10:44 am

Republic of the Philippines  
**Bangsamoro Autonomous Region in Muslim Mindanao**  
**OFFICE OF THE CHIEF MINISTER**  
 Bangsamoro Government Center, Governor Gutierrez Avenue, Rosary Heights VII, Cotabato City 9600

**MEMORANDUM**

Order No. 368 *far*  
 Series of 2020

**TO :** ALL DIVISIONS, BUREAUS, AND ATTACHED OFFICES  
*Office of the Chief Minister*  
 Bangsamoro Autonomous Region in Muslim Mindanao

**ATTENTION :** EMPLOYEES UNDER CONTRACT OF SERVICE  
 Office of the Chief Minister

**SUBJECT :** AS STATED

**DATE :** 26 MAY 2020

1. To ensure the accurate tax to be deducted from your monthly salary, you are hereby directed to file and submit the following forms to the nearest Bureau of Internal Revenue (BIR) in your vicinity, viz:
  - a. Annex "A1" Income Payee's Sworn Declaration of Gross Receipts/Sales (For Self-Employed and/or Engaged in Practice of Profession with Lone Income Payor). *Kindly choose 8% Income Tax Rate in order to be exempted from monthly payment of 3% percentage tax.*
  - b. BIR Form No. 1901 Application for Registration for Self-Employed (Single Proprietor/ Professional, Mixed Income Individuals, Non-Resident Alien Engaged in Trade/Business, Estate and Trust)
2. To complete the submission to BIR, the said forms must be signed first by **MS. HAINA R. BAJUNAID**, Administrative Management Services Director, at the bottom-right portion of Annex "A1" and item 51 of BIR Form No. 1901.
3. A copy of the duly received forms by the BIR must be submitted to the Finance and Management Services (FMS) of this office.
4. Failure to comply **on or before June 5, 2020** will result to the automatic deduction of 2% tax (for Non-Licensed Professionals) and 10% tax (for Licensed Professionals) on your monthly salary.
5. Attached are the required forms for your reference.
6. For immediate compliance.

By Authority of the Chief Minister  
**AHOD BALAWAG EBRAHIM**

OCM-BARMM RD-AMS  
 AAA014064



**ABDULRAOFA MACACUA**  
 Executive Secretary - Designate

BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO  
 OFFICE OF THE CHIEF MINISTER  
 OFFICE OF THE EXECUTIVE SECRETARY  
**RELEASED**  
 Name: Daisy  
 Date: 5/27/20 Time: 10:15 AM  
 Ctrl No: \_\_\_\_\_

RECEIVED FOR ROUTING  
 BY grindam DATE & TIME  
no-ams as/papaw  
 11:30 AM

**INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES**  
**(For Self-Employed and/or Engaged in the Practice of Profession with Lone Income Payor)**

I, \_\_\_\_\_, of legal age, single/ married to \_\_\_\_\_, permanently residing at \_\_\_\_\_ with Taxpayer Identification Number (TIN) \_\_\_\_\_, after having been duly sworn in accordance with law hereby depose and state:

1. That I derived my \_\_\_\_\_ income only from \_\_\_\_\_ with Taxpayer Identification Number \_\_\_\_\_ and business address at \_\_\_\_\_
2. That for the current year \_\_\_\_\_, my gross receipts will not exceed Two Hundred Fifty Thousand Pesos (P250,000.00) and that I am registered as a non-VAT taxpayer; that whatever is the amount of income received, I will comply with the requirement to file my Income Tax Return on the prescribed due date. For this purpose, I opt to avail of either one of the following:
  - Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the taxable income. With this selection, I acknowledge that I am subject to 0% income tax, thus, not subject to creditable withholding tax; subject to percentage tax, if applicable, and will file the required percentage tax returns or subject to withholding percentage tax, in case of government money payments.
  - Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross receipts/sales and other non-operating income - with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended; thus, no withholding tax shall be made;
3. That based on my selection above, if my gross sales/receipts and other non-operating income exceeds P250,000.00 but not over P3,000,000.00, my afore-stated lone income payor shall automatically withhold the prescribed rate of withholding tax:
  - a. In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (Percentage Tax, if applicable) and creditable withholding of income in excess of P250,000.00, and business tax withholding, if any, are applicable on the entire income payment; OR
  - b. In case of Eight Percent (8%) income tax rate, I acknowledge that I am only subject to income tax and thus, to the creditable withholding income tax in excess of P250,000.00;
4. That I duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section \_\_\_\_ of Revenue Regulations No. \_\_\_\_\_;
5. That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, Philippines

\_\_\_\_\_  
*Signature over Printed Name of Individual Taxpayer*

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ in \_\_\_\_\_ Applicant exhibited to me his/her \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_

*(Government Issued ID and No.)*

NOTARY PUBLIC

Doc. No.: \_\_\_\_\_  
 Page No.: \_\_\_\_\_  
 Book No.: \_\_\_\_\_  
 Series of: \_\_\_\_\_

Affix P30.00  
 Documentary  
 Stamp Tax

*(To be filled-out by the withholding agent/lone payor)*

Date Received: \_\_\_\_\_  
*(MM-DD-YYYY-00001)*

Received by:

\_\_\_\_\_  
*Signature over Printed Name of the Withholding Agent Payor or Authorized Officer*

\_\_\_\_\_  
*Designation Position of Authorized Officer*

\_\_\_\_\_  
*Name of Withholding Agent Lone Payor*



<b>30 Relationship Start Date</b> (MM/DD/YYYY) <input type="text"/>	<b>31 Address Types</b> <input type="checkbox"/> Residence <input type="checkbox"/> Place of Business <input type="checkbox"/> Employer Address			
<b>32 Local Residence Address</b>				
<i>Unit/Room/Floor/Building#</i> <input type="text"/>	<i>Building Name/Tower</i> <input type="text"/>	<i>Lot/Block/Phase/House No.</i> <input type="text"/>	<i>Street Name</i> <input type="text"/>	<i>Subdivision/Village/Zone</i> <input type="text"/>
<i>Barangay</i> <input type="text"/>	<i>Town/District</i> <input type="text"/>	<i>Municipality/City</i> <input type="text"/>	<i>Province</i> <input type="text"/>	<i>ZIP Code</i> <input type="text"/>
<b>33 Preferred Contact Type</b>				
<input type="checkbox"/> Landline Number	<input type="checkbox"/> Fax Number	<input type="checkbox"/> Mobile Number	Email Address (required) <input type="text"/>	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

**Part IV – Business Information**

<b>34 Single Business Number</b> <input type="text"/>				
<b>35 Primary/Secondary Industries</b> (Attach additional sheet/s, if necessary)				
<b>Industry</b>	<b>Trade/Business Name</b>	<b>Regulatory Body</b>		
Primary	<input type="text"/>	<input type="text"/>		
Secondary	<input type="text"/>	<input type="text"/>		
<b>Industry</b>	<b>Business Registration Number</b>	<b>Business Registration Date</b> (MM/DD/YYYY)	<b>PSIC Code</b> (To be filled up by BIR)	<b>Line of Business</b>
Primary	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Secondary	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>36 Incentives Details</b>				
<b>36A Investment Promotion</b> (e.g. PEZA, BOI) <input type="text"/>	<b>36B Legal Basis</b> (e.g. RA, EO) <input type="text"/>	<b>36C Incentive Granted</b> (e.g. Exempt from IT, VAT, etc.) <input type="text"/>		
<b>36D No. of Years</b> <input type="text"/>	<b>36E Incentive Start Date</b> (MM/DD/YYYY) <input type="text"/>	<b>36F Incentive End Date</b> (MM/DD/YYYY) <input type="text"/>		
<b>37 Details of Registration / Accreditation</b>				
		<b>FROM</b>		<b>TO</b>
<b>37A Registration / Accreditation Number</b>	<b>37B Effectivity Date</b> (MM/DD/YYYY)	<input type="text"/>	<input type="text"/>	<b>37C Date Issued</b> (MM/DD/YYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>37D Registered Activity</b>	<b>37E Tax Regime</b> (Regular, Special, Exempt)	<b>37F Activity Start Date</b> (MM/DD/YYYY)	<b>37G Activity End Date</b> (MM/DD/YYYY)	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<b>38 Facility Details</b> (PP-Place of Production/Plant; SP-Storage Place; WH-Warehouse; SR-Showroom; GG-Garage; BT-Bus Terminal; RP-Real Property for Lease with No Sales Activity)				
<b>38A Facility Code</b> (To be filled up by BIR) <input type="text" value="F"/>	<b>38B Facility Type</b> <input type="checkbox"/> PP <input type="checkbox"/> SP <input type="checkbox"/> WH <input type="checkbox"/> SR <input type="checkbox"/> GG <input type="checkbox"/> BT <input type="checkbox"/> RP <input type="checkbox"/> Other (specify) <input type="text"/>			
<b>38C Facility Address</b>				
<i>Unit/Room/Floor/Building#</i> <input type="text"/>	<i>Building Name/Tower</i> <input type="text"/>	<i>Lot/Block/Phase/House No.</i> <input type="text"/>	<i>Street Name</i> <input type="text"/>	<i>Subdivision/Village/Zone</i> <input type="text"/>
<i>Barangay</i> <input type="text"/>	<i>Town/District</i> <input type="text"/>	<i>Municipality/City</i> <input type="text"/>	<i>Province</i> <input type="text"/>	<i>ZIP Code</i> <input type="text"/>

**Part V – Tax Type**

<b>39 Tax Types</b> (this portion determines your tax liability/ies) (To be filled up by BIR)					
	<b>Form Type</b>	<b>ATC</b>		<b>Form Type</b>	<b>ATC</b>
<input type="checkbox"/> Withholding Tax			<input type="checkbox"/> Registration Fee	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Compensation	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Percentage Tax		
<input type="checkbox"/> Expanded	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Stocks	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Final	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Overseas Dispatch And Amusement Taxes	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Fringe Benefits	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Under Special Laws	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> VAT & Other Percentage Percentage Tax	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Other Percentage Tax under NIRC (specify)	<input type="text"/>	
<input type="checkbox"/> ONETT not subject to CGT	<input type="text"/>	<input type="text"/>		<input type="text"/>	
<input type="checkbox"/> Percentage Tax on Winnings & Prizes	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Documentary Stamp Tax		
<input type="checkbox"/> On Interest Paid On Deposits And Yield on Deposits/Substitutes	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Regular	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Income Tax	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> One-Time Transactions (ONETT)	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Excise Tax			<input type="checkbox"/> Capital Gains – Real Property	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Alcohol Products	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Capital Gains – Stocks	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Automobile & Non-Essential Goods	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Donor's Tax	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Cosmetics Procedures	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Estate Tax	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Mineral Products	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Miscellaneous Tax (specify)	<input type="text"/>	
<input type="checkbox"/> Petroleum Products	<input type="text"/>	<input type="text"/>		<input type="text"/>	
<input type="checkbox"/> Sweetened Beverages	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Others (specify)	<input type="text"/>	
<input type="checkbox"/> Tobacco Products	<input type="text"/>	<input type="text"/>		<input type="text"/>	
<input type="checkbox"/> Tobacco Inspection Fees	<input type="text"/>	<input type="text"/>		<input type="text"/>	

**Part VI – Authority to Print**

**40 Authority to Print Receipts and Invoices**

**40A** Printer's Name  **40B** Printer's TIN

**40C** Printers Accreditation Number  **40D** Date of Accreditation (MM/DD/YYYY)

**40E** Registered Address

Unit/Room/Floor/Building#	Building Name/Tower	Lot/Block/Phase/House No.	Street Name	Subdivision/Village/Zone
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Barangay	Town/District	Municipality/City	Province	ZIP Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**40F** Contact Number  **40G** E-mail Address

**40H** Manner of Receipt/Invoices  Bound  Loose Leaf  Others

**40I** Descriptions of Receipts and Invoices *(Additional Sheet/s if Necessary)*

Description	TYPE		NO. OF BOXES/BOOKLETS		NO. OF SETS PER BOX / BOOKLET	NO. OF COPIES PER SET	SERIAL NO.	
	VAT	NON-VAT	LOOSE	BOUND			START	END
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Part VII - For Employee with Two or More Employees (Multiple Employments) Within the Calendar Year**

**41** Type of Multiple Employments  Successive employments *(With previous employer/s within the calendar year)*  Concurrent employments *(With two or more employers at the same time with the calendar year)*

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

Previous and Concurrent Employments During the Calendar Year

**41A** Name of Employer  **41B** TIN of Employer

**41C** Name of Employer  **41D** TIN of Employer

**42** Declaration  
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 the 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.

\_\_\_\_\_  
Taxpayer/Authorized Representative  
*(Signature over Printed Name)*

**Part VIII – Primary/Current Employer Information**

**43** Type of Registered Office  Head Office  Branch Office **44** TIN  **45** RDO Code

**46** Employer Name If Individual (Last Name)  (First Name)  (Middle Name)  (Suffix)

If Non-Individual (Registered Name)

**47** Employer Address

Unit/Room/Floor/Building#	Building Name/Tower	Lot/Block/Phase/House No.	Street Name	Subdivision/Village/Zone
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Barangay	Town/District	Municipality/City	Province	ZIP Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**48** Contact Details  
Landline Number  Fax Number  Mobile Number  Email Address (required)

**49** Relationship Start Date (MM/DD/YYYY)  **50** Municipality Code (To be filled up by BIR)

**51** Declaration  
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.

EMPLOYER/AUTHORIZED REPRESENTATIVE  Title/Position of Signatory   
*(Signature over Printed Name)*

*Stamp of BIR Receiving Office and Date of Receipt*

**Part IX – Payment Details**

**52** For the Year  **53** Date of Payment (MM/DD/YYYY)  **54** ATC  **MC180**

**55** Tax Type **RF** **56** Manner of Payment **REGISTRATION FEE** **57** Type of Payment **FULL PAYMENT**

**58** Registration Fee **58A**

**59** BIR Printed Receipts / Invoices **59A**

**60** Add: Penalties Surcharge  Interest  Compromise

**60A**  **60B**  **60C**  **60D**

**61** Total Amount Payable (Sum of Items 58A, 59A and 60D)

\*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

**Documentary Requirements:**

- 1. Any identification issued by an authorized government body (e.g. Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address and birthdate of the applicant;
- 2. 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 Professional Tax Receipt/Occupational Tax Receipt issued by the LGU;
- 3. Proof of Payment of Registration Fee (RF) (if with existing TIN or applicable after TIN issuance);
- 4. BIR Form No. 1906; (Select an Accredited Printer)
- 5. Final & clear sample of Principal Receipts/ Invoices;  
Additional documents, if applicable:
  - a. Special Power of Attorney (SPA) and ID of authorized person, in case of authorized representative who will transact with the Bureau;
  - b. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier);
  - c. Photocopy of the Trust Agreement (for Trusts);
  - d. Photocopy of the Death Certificate of the deceased (for Estate under judicial settlement);
  - e. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity;
  - f. Proof of Registration/Permit to Operate BOI/BOIARMM, PEZA, BCDA and SBMA
- 6. In case of registration of branches/facility types:
  - a. 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 Professional Tax Receipt/Occupational Tax Receipt issued by the LGU; or DTI Certificate;
  - b. Special Power of Attorney (SPA) and ID of authorized person, in case of authorized representative who will transact with the Bureau; if applicable
  - c. Proof of Payment of Registration Fee (RF)
  - d. BIR Form No. 1906; (Select an Accredited Printer)
  - e. Final & clear sample of Principal Receipts/ Invoices;

**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**