



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Application for Authority to Use Computerized Accounting System or Components thereof/ Loose-Leaf Books of Accounts

BIR Form No.
1900
September 2002(ENCS)

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

| | |
|---|-------------------|
| 1 TAXPAYER IDENTIFICATION NUMBER (TIN) | 2 RDO CODE |
|---|-------------------|

3 TAXPAYER'S NAME

▶ _____

(Last Name, First Name, Middle Name, if individual/ Registered Name, if non-individual)

4 BUSINESS ADDRESS

▶ _____

5 TYPE/NATURE OF APPLICATION

| | |
|--|--|
| <input type="checkbox"/> A Loose-leaf Books of Accounts and Accounting Records (manual) | <input type="checkbox"/> Cash Disbursement Book |
| <input type="checkbox"/> B Complete Computerized Accounting System | <input type="checkbox"/> Accts. Payable Book |
| <input type="checkbox"/> With E-Invoicing <input type="checkbox"/> Without E-Invoicing | <input type="checkbox"/> Accts. Receivable Book |
| <input type="checkbox"/> C Computerized Books of Accounts | <input type="checkbox"/> Others (specify) _____ |
| <input type="checkbox"/> General Journal <input type="checkbox"/> Disbursement Book | <input type="checkbox"/> E Others (Specify) _____ |
| <input type="checkbox"/> Sales Book <input type="checkbox"/> Others (Specify) _____ | |
| <input type="checkbox"/> Purchase Book _____ | _____ |
| <input type="checkbox"/> D Computer-generated Subsidiary Accounting Records | |
| <input type="checkbox"/> Cash Receipt Book <input type="checkbox"/> Debit/Credit Memo Book | |

NOTE: Any change in system, contents and format for computerized accounting system or components thereof would require taxpayer's notification of change and submission of hard copy before phasing out old system, contents and format.

6 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.

TAXPAYER/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 : (Please check appropriate box)

I. General Requirements

- 1. Company Profile
 - 1.1 Photocopy of BIR Certificate of Registration
 - 1.2 Photocopy of Previously Issued Permit, if applicable
 - 1.3 Photocopy of Current Registration Fee Payment
- 2. Location map of place of Business
- 3. Inventory of Previously approved unused invoices and receipts, if applicable

II. For Computerized Accounting System or Components Thereof Application

- 1. List of branches that will use Computerized Accounting System, if any
- 2. Technical Requirements
 - 2.1 Application Name and Software used (Development & Database)
 - 2.2 Functions and Features of the Application
 - 2.3 System Flow/s
 - 2.4 Process Flow
 - 2.5 Sworn Statement & Proof of System Ownership
 - 2.6 Back-up Procedure, Disaster and Recovery Plan
 - 2.7 List of Reports and Correspondences that can be generated from the system with their description, purpose and sample lay out
 - 2.8 Facsimile of System Generated Loose-leaf Books of Accounts & List thereof/Receipts/Invoices
- 3. Additional Requirements for Affiliated/Sister Companies/Franchises and Branches
 - 3.1 Photocopy of previously issued permit of mother/sister company or another branch, if applicable
 - 3.2 Certification from CSET which previously evaluated the approved system

III. For Application for Authority to Use Loose-leaf Books of Accounts and/ or Accounting Records (manual application only)

- 1. Sample Formats of Journals and Ledgers for loose-leaf books of accounts;
- 2. The particular accounting record for loose-leaf accounting records

