



Republic of the Philippines
Department of Health

NATIONAL CAPITAL REGIONAL OFFICE



April 20, 2017

MEMORANDUM

TO : All Division Heads

SUBJECT : Individual Tax Registration vis-à-vis Substituted Filing of Taxes Withheld from Personnel Hired under Contract of Service (including those under Deployment Program/Project)

As filing with the Bureau of Internal Revenue (BIR) for taxes withheld has inconvenienced those personnel hired under Contract of Service, please be informed that the National Capital Regional Office shall opt for Substituted Filing of Tax Returns for appropriate withholding taxes on income payments to them (all Job Order, including those under Deployment Program/Project). Under Substituted Filing, there will only be Annual Income Tax filing and no Authority to Print (ATP) - substituted official receipts and books required.

However, in order to facilitate the said Substituted Filing, those concerned must register first with the Revenue District Office-Mandaluyong City using the address of National Capital Regional Office (NCRO) as the common address thereof provided that the DOH-NCRO is their lone payor/lone source of income. Accordingly, the personnel hired under Contract of Service (including those under Deployment Program/Project) must submit the documentary requirements corresponding to their respective classifications as enumerated hereunder, to wit:

CLASSIFICATION 1: NO TAX IDENTIFICATION NUMBER (TIN) AND NOT YET REGISTERED

1. BIR Form No. 1901 (Application for Registration for Self-Employed and Mixed Income Individuals, Estates/Trusts)
2. Birth Certificate/ Valid Government Issued I.D.
3. Revenue Regulations No. 14-2003 "Annex A" (Notice of Availment of the Substituted Filing of Percentage Tax Return)
4. PTR (Professional Tax Receipt) – For Professionals (i.e. PRC –Licensed Individuals)
OTR (Occupational Tax Receipt) – For Non Professionals
5. Certified true copy of current notarized Contract of Service
6. BIR Form No. 1905 for **END DATING** of Quarterly Filing of Income Tax

ALL FOR HEALTH
TOWARDS
HEALTH FOR ALL

Block 6 Barangay Road, Welfareville Compound, Barangay Addition Hills, Mandaluyong City 1550 • Trunk Line: 531-0034/531-0037
Fax: 535-4595 • URL: <http://ncro.doh.gov.ph> Email: chd_mm@yahoo.com

Handwritten signature and initials.

CLASSIFICATION 2: WITH ISSUED TIN FROM RDO 41 (MANDALUYONG) BUT NOT YET REGISTERED

1. BIR Form No. 1901 (Application for Registration for Self-Employed and Mixed Income Individuals, Estates/Trusts)
2. Birth Certificate/ Valid Government Issued I.D.
3. Revenue Regulations No. 14-2003 "Annex A" (Notice of Availment of the Substituted Filing of Percentage Tax Return)
4. PTR (Professional Tax Receipt) – For Professionals (i.e. PRC –Licensed Individuals)
OTR (Occupational Tax Receipt) – For Non Professionals
5. Certified true copy of current notarized Contract of Service
6. BIR Form No. 1905 for **END DATING** of Quarterly Filing of Income Tax
7. BIR Form No. 1905 for change of **REGISTERED ADDRESS**

CLASSIFICATION 3: REGISTERED WITH RDO 41 (MANDALUYONG) WITH ISSUED BOOKS AND OFFICIAL RECEIPTS

1. Coordinate with RDO 41 (Mandaluyong) for the cancellation of Books and Official Receipts
2. BIR Form No. 1905 for change of **REGISTERED ADDRESS**
3. Revenue Regulations No. 14-2003 "Annex A" (Notice of Availment of the Substituted Filing of Percentage Tax Return)
4. Certified true copy of current notarized Contract of Service
5. BIR Form No. 2303 (Certificate of Registration)
6. BIR Form No. 1905 for **END DATING** of Quarterly Filing of Income Tax

CLASSIFICATION 4: REGISTERED WITH RDO 41 (MANDALUYONG) WITHOUT ISSUED BOOKS AND OFFICIAL RECEIPTS

1. BIR Form No. 1905 for change of **REGISTERED ADDRESS**
2. Revenue Regulations No. 14-2003 "Annex A" (Notice of Availment of the Substituted Filing of Percentage Tax Return)
3. Certified true copy of current notarized Contract of Service
4. BIR Form No. 1905 for **END DATING** of Quarterly Filing of Income Tax
5. BIR Form No. 2303 (Certificate of Registration)

CLASSIFICATION 5: WITH ISSUED TIN FROM DIFFERENT RDOs OTHER THAN RDO 41 (MANDALUYONG) BUT NOT YET REGISTERED

1. Coordinate with respective RDO to facilitate transfer to RDO 41 (Mandaluyong)
2. BIR Form No. 1901 (Application for Registration for Self-Employed and Mixed Income Individuals, Estates/Trusts)
3. BIR Form No. 1905 for change of **REGISTERED ADDRESS**
4. Birth Certificate/ Valid Government Issued I.D.
5. Revenue Regulations No. 14-2003 "Annex A" (Notice Of Availment of the Substituted Filing of Percentage Tax Return)
6. PTR (Professional Tax Receipt) – For Professionals (i.e. PRC –Licensed Individuals)

- OTR (Occupational Tax Receipt) – For Non Professionals
7. Certified true copy of current notarized Contract of Service
 8. BIR Form No. 1905 for **END DATING** of Quarterly Filing of Income Tax

CLASSIFICATION 6: REGISTERED WITH DIFFERENT RDOs OTHER THAN RDO 41 (MANDALUYONG)

1. Coordinate with respective RDO to facilitate transfer to RDO 41 and cancellation of Books and Official Receipts, if applicable.
2. BIR Form No. 1905 for change of **REGISTERED ADDRESS**
3. Revenue Regulations No. 14-2003 “Annex A” (Notice Of Availment of the Substituted Filing of Percentage Tax Return)
4. BIR Form No. 2303 (Certificate of Registration)
5. Certified true copy of current notarized Contract of Service
6. BIR Form No. 1905 for **END DATING** of Quarterly Filing of Income Tax

Furthermore, those who will opt for Substituted Filing will have to execute a Special Power of Attorney to authorize the Office through the designated personnel holding plantilla position to facilitate the filing thereof.

Accordingly, all the corresponding documentary requirements and duly executed Special Power of Attorney must be submitted on or before May 19, 2017, as follows:

	To be submitted to:
Those hired under Deployment Program/Project	NCRO- HRDU
Those hired under Contract of Service whose salaries are charged to the regular funds	NCRO-Personnel Section

Those who will not able to submit will be construed as not choosing Substituted Filing but pursuing individual filing instead.

Sample filled-out appropriate BIR forms are hereto attached for reference and guidance.

Immediate dissemination of and compliance with this Memorandum through the Division Heads is hereby directed.

For strict compliance.

ARIEL I. VALENCIA, MD, MPH, CESO III
Director IV

MSSD	ARD
Philip F. Du, CPA, MBM Chief Administrative Officer	Corazon I. Flores, MD, MPH, CESO IV Director III

ANNEX "A"

BIR FORM NO. _____

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Revenue Region No. _____
Revenue District Office No. 41
Mandaluyong

**NOTICE OF AVAILMENT OF THE SUBSTITUTED FILING OF
PERCENTAGE TAX RETURN**

Date May 15, 2017

Name of Taxpayer Juan A. Dela Cruz
Address Welfareville Compound, Barangay Addition Hills, Mandaluyong City
Taxpayer Identification Number 123-456-789-000
Class of Profession or Calling/Business Nurse/Dentist/Midwife/Public Health
Associate/Medtech/Administrative Assistant etc.

CERTIFICATION

This is to certify that I am a NON-VAT registered person pursuant to the provisions of REVENUE REGULATIONS NO. 14-2003; that, in accordance with the said Regulations, I have availed of the "Optional Registration under the 3% Final Percentage Tax Withholding, in lieu of the 3% Creditable Percentage Tax Withholding" System, in order to be entitled to the privileges accorded by the "Substituted Percentage Tax Return System" prescribed thereunder; that, this Declaration is sufficient authority of the Withholding Agent to withhold 3% Percentage Tax from payments to me on my sale of goods and/or services, in lieu of the said 3% Creditable Percentage Tax Withholding; and that, I have executed this Declaration under penalty of perjury pursuant to the provisions of Section 267, National Internal Revenue Code of 1997.


Juan A. Dela Cruz

Taxpayer's Name and Signature