REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

June 23, 2003

REVENUE MEMORANDUM CIRCULAR NO. <u>71-2003</u>

SUBJECT : Clarification of Issues Affecting the Revised Procedures in the Processing and Approval of Applications for Permit to Adopt Computerized Accounting System (CAS) or Components Thereof per RMO No. 29-2002.

TO : All Internal Revenue Officials and Employees and Others Concerned

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This Circular aims to supply basic information and provide uniform answers to issues affecting policies on revised procedures in the processing and approval of application for permit to adopt Computerized Accounting System (CAS) or Components thereof.

Q-1 **What is a CAS?**

A-1 It is the integration of different component systems to produce computerized Books of Accounts and computer generated accounting records and documents. **(RMO 29-2002)**

Q-2 **What are the components of CAS?**

A-2 The components of CAS are:
1. General Journal and other subsidiary records
   (Note: For General Ledger, though it is a component of CAS, taxpayer must apply for Permit to Adopt a **complete** CAS)
2. Sales Book, Purchases Book, Accounts Receivable Book, Accounts Payable Book, Inventory Book, Payroll Ledgers, Subsidiary Ledgers and other accounting records
3. Any application system which generates subsidiary ledger and is part of official accounting documents such as official receipts (OR), sales and cash invoices, cash vouchers, journal vouchers, billing statements, sales tickets, etc.
4. Any application system which generates reports required by the BIR (e.g. a separate report for void and suspended transactions to explain the deduction from sale, compilation of their integrated/consolidated sales report produced every end of the day); and
5. Point of Sale (POS) Machine/Cash Register Machine (CRM) connected to a network or linked to CAS. **(RMO 29-2002)**

Q-3   **Who are required to apply for a Permit to Adopt CAS or Components Thereof?**

A-3   1. Taxpayers who will use/adopt:
- A complete CAS
- Any or some of the components of CAS
- e-Invoicing System

2. Taxpayers with valid permits to adopt CAS or component/s thereof but made systems enhancement/modification that result to change in system release and/or upgrade in version number. **(RMO 29-2002)**

Q-4   **Who shall apply for permit to use CAS or components thereof if taxpayers' consultants provided the system?**

A-4   Taxpayers whose CAS are provided by their consultants (e.g. accounting firms) shall apply for a separate permit for the use thereof. **(RMO 29-2002)**

Q-5   **In cases of affiliated companies, sister companies, franchisees and closely held corporations, who shall apply for Permit to Use CAS or Components thereof?**

A-5   Affiliated companies, sister companies, franchisees and closely held corporations shall secure separate permits for the use of CAS at LTAD I or II, LTDO or RDO. This requirement is without regard whether they are sharing a server and using exactly the same system previously approved for use by its mother company or other sister companies. **(RMO 29-2002)**

Q-6   **Where should taxpayers apply for permit to adopt CAS or components thereof?**

A-6   All applications for CAS or components thereof whether by Head Office or Branches shall be filed by the Head Office at the Large Taxpayer Assistance Division (LTAD) I or II, Large Taxpayer District Office (LTDO) and Revenue District Office (RDO) having jurisdiction over the taxpayer's Head Office except in the following cases:
- In case the branch adopts CAS ahead of the Head Office, the application shall be filed by the Branch with the RDO having jurisdiction over the branch with a certification that the Head Office does not use a CAS. In the event that the Head Office later adopts the same CAS and the branch with a previously issued permit shall be linked to it, the permit to be issued to the Head Office shall include a new permit for the said branch, which shall supersede the previously issued permit.
- In case the branch adopts a different CAS from that of its Head Office, it shall apply for permit to adopt CAS at the BIR office having jurisdiction over the branch **(RMO 29-2002)**

Q-7   **When should the application be filed?**

A-7   The application for permit to use CAS should be applied before the system is used or the enhanced system is adopted.

Q-8   **What are the documents required to be submitted in applying for Permit to Use CAS?**

A-8
1. Accomplished BIR Form 1900 and/or BIR Form 1907
2. Photocopy of BIR Certificate of Registration
3. Photocopy of Previously Issued Permit, if applicable
4. Photocopy of Current Registration Fee Payment
5. Location map of the place of business
6. Inventory of previously approved unused invoices and receipts, if applicable
7. List of branches that will use CAS, if any
8. Application Name and Software used (Development and Database)
9. Functions and Features of the Application
10. System Flow/s
11. Process Flow
12. Sworn Statement & Proof of System Ownership
13. Back-up Procedure, Disaster and Recovery Plan
14. List of Reports and Correspondences that can be generated from the system with their description, purpose and sample lay out
15. Facsimile of System Generated Loose-leaf Books of Accounts and List thereof, Receipts/Invoices
16. Photocopy of previously issued permit of mother/sister company, another branch using the same system, if applicable
17. Certification from Computerized System Evaluation Team (CSET) which previously evaluated the approved system, if applicable **(RMO 29-2002)**

Q-9   **Is the CSET limited to the requirements indicated in the checklist stated in RMO 29-2002?**

A-9   As a general rule, yes, provided that CSET shall be allowed to ask for additional requirements if the need arises during a system demo or upon evaluation of the application. Provided further, that the taxpayer shall submit the additional requirements within the required period to process the application otherwise, the same shall be denied.

Q-10   **Will the BIR issue a temporary permit for the use of CAS?**

A-10   As a general rule, no temporary permit to adopt CAS shall be issued **except** upon approval of the Deputy Commissioner for Operations Group. Temporary permit shall be issued only based on valid and meritorious cases

(e.g., systems enhancement that need to be done abroad)

The validity of temporary permit approved by the Deputy Commissioner of Operations may either be shortened or renewed depending on the compliance on the reason(s) for issuance of the temporary permit by the taxpayer. **(RMO 29-2002)**

Q-11 **After filing the application, when will the Permit to Adopt CAS and/or Components Thereof be issued?**

A-11

Application not requiring systems demo and no cross RDO evaluation	10 days
Application not requiring systems demo with cross RDO evaluation	20 days
Application requiring systems demo with no cross RDO evaluation	30 days
Application requiring systems demo with cross RDO evaluation **(RMO 29-2002)**	40 days

Q-12 **In applying for permit to use CRM/POS machines linked to CAS, is it part of the procedure that it should pass the Case Monitoring System (CMS) of the Bureau?**

A-12 For monitoring purposes, LTAD I and II, LTDOs and computerized RDOs shall create a case for the CRM/POS Machines in the CMS and assign the same to a case officer prior to the preparation and issuance of the corresponding stickers. The corresponding template for CRM/POS shall likewise be filled out by the case officer assigned. **(RMO 29-2002)**

Q-13 **In case there is an open case, would the issuance of permit be allowed?**

A-13 Existence of open cases (stop-filer (RCS) cases, audit cases, accounts receivable (AR) cases, etc.) in the name of the applicant-taxpayer should not be a hindrance to the issuance of the permit to use CAS and/or Components thereof.

Q-14 **Will BIR hold the issuance of permit in case the taxpayer has a penalty payable, pending collection or audit case?**

A-14 No, the collection of the penalty or pending collection or audit case is not a condition precedent in the issuance of permit.

Q-15 **In case there is a transfer of application to adopt CAS of the taxpayer from one district to another, who shall issue the permit to adopt CAS?**

A-15 In   case the evaluation on the application for permit to adopt CAS or

components thereof requires a system demonstration, the RDO that performed the system demonstration shall issue the permit to adopt CAS or components thereof. Otherwise, if system demonstration was not yet conducted, the application including the corresponding documents submitted should be forwarded to the transferee RDO within five (5) days upon receipt of notice of transfer who shall then continue the processing of the application. The period to process shall start as day one (1).

In cases where system demonstration is not required, the originating office where the application for CAS was submitted shall issue the permit if at least 80% of the required period (10, 20 days whichever is applicable) to process/issue the permit has been consumed. Otherwise, the permit shall be issued by the transferee RDO.

Q-16 In cases of applications for permit requiring Cross-RDO evaluation, who shall co-ordinate?

A-16 The CSET of the BIR office where the application was filed shall co-ordinate with the CSET of the other concerned BIR Office in case of evaluation of application involving branch within the jurisdiction of other office.

Q-17 What is Point-Of-Sale (POS) Terminal?

A-17 A point-of-sale (POS) terminal is a computerized replacement for a cash register. Much more complex than the cash registers of even just a few years ago, the POS system can include the ability to record and track customer orders, process credit and debit cards, connect to other systems in a network, and manage inventory. Generally, a POS terminal has as its core a personal computer, which is provided with application-specific programs and I/O devices for the particular environment in which it will serve. A POS system for a restaurant, for example, is likely to have all menu items stored in a database that can be queried for information in a number of ways. POS terminals are used in most industries that have a point of sale such as a service desk, including restaurants, lodging, entertainment, and museums.

Increasingly, POS terminals are also Web-enabled, which makes remote training, and operation possible, as well as inventory tracking across geographically-dispersed locations.

Q-18 What is Cash Register Machine (CRM)?

A-18 Cash Register Machine uses a firmware, which is installed on a chip called electronic programmable Read only Memory (EPROM). In electronic engineering, the term firmware is interpreted as a program which is burned on a non-volatile memory, and which is used for the organization of an exactly defined field of application. A machine-near program code ensures

shortest execution times and highest operation/s and data security. Compared with traditional PC-systems, the hardware of firmware controlled machines is usually specially made, that enables to take also ergonomic requirements into consideration.

Q-19   **What is CRM/POS Machines Linked to CAS?**

A-19   Cash Register Machines/Point of Sale Machines that are electronically connected to a CAS or connected to a CAS through a central server via network. **(RMO 29-2002)**

Q-20   **What is e-Invoicing (Electronic Invoicing System)?**

A-20   The electronic invoicing system or e-Invoice System refers to the system developed and maintained by the e-Buyer or e-Seller or both in issuing invoice electronically through the Internet.

     E-Invoice shall include sales invoice, official receipt, billing invoice, debit/credit notes or such other similar accounting documents issued electronically through the internet.

Q-21   **Is Authority To Print (ATP) Receipts/Invoices still required if the taxpayer adopts CAS?**

A-21   Yes. In case of systems downtime, taxpayer shall be required to use pre-printed receipts and invoices with ATP which shall not exceed one thousand (1,000) sets or issue its remaining receipts/invoices out of the inventory of previously approved unused manually printed receipts and invoices. Also, in cases wherein the taxpayer's system cannot generate official receipts and invoices and the like, ATP shall be applied following RMO No. 28-2002. **(RMO 29-2002)**

Q-22   **Is automatic resetting of the range of serial numbers on POS machines allowed?**

A-22   As a general rule, automatic resetting of serial numbers on POS machines is not allowed.

Q-23   **In cases where taxpayers do not qualify under the guidelines on RR No. 10-99 and RMO No. 29-2002, what guidelines shall be imposed?**

A-23   Applications for permit that do not qualify in either issuance shall be elevated to CSET for proper evaluation and necessary recommendation.

Q-24 **What BIR issuance/guidelines shall be applied in processing application for use of CRM/POS machines not linked to taxpayer's CAS? Is it RMO No. 29-2002 or RR No. 10-99?**

A-24 Application for use of stand-alone (not linked to CAS) POS Machine/CRM shall be processed under the provisions of RR No. 10-99 or any later regulations that may be issued amending RR No. 10-99. **(RMO 29-2002)**

Q-25 **Under what issuance applications for permit to use vending machines shall be processed?**

A-25 Applications for permit to use Vending Machines shall be processed following the provisions of RR No. 10-99.

Q-26 **What does a pool of CRM/POS machines mean?**

A-26 These are CRM/POS machines reserved for use during peak season by the taxpayer and which shall be registered under the Head Office. These machines shall only be allowed to be transported and be used in rove around the branches of the taxpayer upon written approval from BIR concerned office having jurisdiction over the Head Office on the corresponding CRM/POS machines stating therein the duration of use and the branch/place where said machines shall be used. **(RMO 29-2002)**

Q-27 **Will the taxpayers be allowed to have or maintain a pool of Cash Register Machines (CRM)/Point of Sale (POS) machines linked to CAS?**

A-27 Yes. Taxpayers that opt to maintain a pool of CRM/POS Machines in their business operations during peak season (stand-by/roving machines) shall identify such in their applications. These machines shall be treated as Head Office machines and shall be issued permits by LTAD I or II, LTDO or RDO having jurisdiction over the Head Office. Only CRM/POS machines belonging to the pool shall be allowed to be transported for use in the branches or to any place of business of the taxpayer.

Transfer to the taxpayer's branch/es of CRM/POS machines belonging to the pool shall be subject to the approval of LTAD I or II, LTDO or RDO having jurisdiction over the Head Office, which shall then inform the branch/es' RDOs where the machines shall be used. **(RMO 29-2002)**

Q-28 **Is the roving of stand -alone POS machines allowed?**

A-28   Roving of **stand-alone CRM/POS machines** is not allowed. Only CRM/POS machines belonging to the pool may be transferred to the taxpayer's branch/es or other place of business. **(RMO 29-2002)**

Q-29   **How do we monitor pool of CRM/POS machines?**

A-29   The taxpayer shall give prior notice to the BIR that the CRM/POS machines shall be transferred from Head Office to its branch. **(RMO 29-2002)**

Q-30   **How can we identify machines belonging to the pool of CRM/POS machines?**

A-30   The pool of CRM/POS machines is registered under the Head Office. To properly identify the CRM/POS machines belonging to the pool, the issuing BIR office shall indicate in the Permit to Use Cash Register Machine (CRM) or Point of Sale (POS) Machine (Annex "G" of RMO 29-2002) after the box for Head Office the word "Pool" in parenthesis. [e.g. ☒ Head Office (Pool)].

Q-31   **Who shall issue stickers for CRM/POS machines linked to CAS?**

A-31   Stickers for CRM/POS machines linked to CAS shall be issued by the following:
1. For machines to be used by the branch/es
   - By the BIR office having jurisdiction over the branch/es upon presentation by the taxpayer and submission of a copy of the Branch Permit issued by the BIR office having jurisdiction over the Head Office.
2. For machines to be used by the Head Office and those belonging to the pool
   - By the BIR office having jurisdiction over the Head Office. **(RMO 29-2002)**

Q-32   **How can the CRM/POS Machines stickers issued under RMO No. 29-2002 and RR No. 10-99 be distinguished?**

A-32   A template for the CRM/POS machines sticker was provided in RMO No. 29-2002. This shall serve as a format that shall distinguish the stickers issued under RMO No. 29-2002 from that issued under RR No. 10-99.

Q-33   **Is the manual cash register machine sales book still to be maintained in case the taxpayer adopts CAS?**

A-33   Taxpayer with approved CAS capable of generating reports such as but not limited to daily sales, accumulated sales, etc. need not be required to maintain manual Cash Register Machine Sales Book provided that all information required in the manual CRM Sales Book are reflected in the computerized reports.

However, these computerized reports shall be made available during post system evaluation of CAS, or duly authorized tax audit of taxpayer's records. **(RMO 29-2002)**

Q-34   **What are the procedures in the application/approval of the range of serial numbers to be used for computer-generated receipts and invoices?**

A-34   Taxpayers shall be required to fill up BIR Form No. 1907 in applying for the initial range of serial numbers of computer generated invoices/receipts which shall be issued.

For the 2nd and succeeding range of serial numbers to be issued in the generation of invoices/receipts using a Global/National System of Environment, the following procedures shall be followed:
1. Taxpayers with approved CAS adopting a Global/National System shall be required to fill up Annex "A" (Application for Authority to Use the Range of Serial Number in Generating Invoices/Receipts for a Global and National System of Environment) for the succeeding range of serial numbers to be issued in generating computerized invoices/receipts;
2. The properly accomplished Annex "A" shall be submitted to the TSS of the BIR office having jurisdiction over the taxpayer's principal place of business;
3. The TSS shall receive the properly accomplished Annex "A" and evaluate the succeeding range of serial numbers to be issued in generating invoices/receipts; and
4. After evaluation, the TSS shall prepare a Letter of Approval for the Range of Serial Numbers to be Used in Generating Invoices/Receipts in a Global/National System Environment (Annex "B") for signature of approving official and shall issue it to the taxpayer.

Q-35   **Are taxpayers with Global System and using invoices and receipts *printed abroad*, required to seek advance approval of the range of serial numbers for said invoices/receipts?**

A-35   No, taxpayers with Global System and using invoices and receipts printed abroad (BIR Ruling No. DA 295-98) shall not be required to seek advance approval of the next set of pre-approved range of serial number for use in the

Philippines but shall present the pre-numbered invoices and receipts to BIR concerned office for registration prior to their use. The invoices/receipts herein referred to shall be tracked using office automation tools of the BIR Office.

For global system under which invoices and receipts are system-generated, the serial number of invoices/receipts issued or used during the year shall be stated/presented in chronological sequence of issuance by date of issue in the CD-ROM that will be registered, together with other accounting records, with the BIR office having jurisdiction over the taxpayer within 30 days following the end of the accounting period.

The taxpayer shall also submit a report on the range of serial numbers of receipts and invoices which have been consumed and/or cancelled during the immediately preceding taxable year to the concerned office within 30 days from the close of the taxable year **(RMO 29-2002)**.

Q-36   **For Stand Alone POS Machine that can generate a detailed Cash Register/POS Machine Sales Report, would the taxpayer still be required to maintain a Cash Register Sales Book?**

A-36   Taxpayer with stand alone POS Machine **not** linked to CAS is still required to maintain a Cash Register Sales Book except when said taxpayer applies for a permit to use a Component of CAS on Sales, provisions under RMO 29-2002 shall be adhered to.

Q-37   **Is the taxpayer adopting a CAS required to maintain a hardbound computer generated books of accounts, receipts and invoices and other accounting records and have them stamped?**

A-37   The requirement of binding and stamping of a hardbound computerized books of accounts, receipts and invoices and other accounting records shall no longer be necessary provided that the taxpayer shall submit an Affidavit on the Post Reporting Requirements for CAS in Lieu of Hardbound Computer Generated Books of Accounts, Receipts and Invoices and other Accounting Records/Documents (Annex N of RMO 29-2002) and a soft copy in text file format of the books of accounts and other accounting records in CD-ROM properly labelled with the name of taxpayer, taxable year and serial no. and volume no. of the books of accounts and other accounting records, within 30 days from the close of the taxable year.

However, in case the taxpayer has no capability to submit in CD-ROM form, procedures under the manual system shall prevail.

Q-38   **Where does a taxpayer with a permit to use CAS, register his books of accounts and submit other accounting records?**

A-38   The taxpayer shall register with the LTAD I or II, LTDOs or RDOs having jurisdiction over the principal place of business of taxpayer.

Q-39   **Are taxpayers with web-enabled electronically generated receipts/invoices (e.g. payment through credit card, payment through ATM and other similar web-enabled electronically operated receipts/invoices) required to secure permit to adopt CAS?**

A-39   Yes, taxpayer with web-enabled electronically generated receipts and invoices are required to secure permit to adopt a complete CAS.

Q-40   **Who shall conduct the post system evaluation of the approved CAS of a branch?**

A-40   The CSET of LTAD I or II, LTDO or RDO having jurisdiction over the Head Office of the branch shall conduct the post system evaluation of the approved CAS, provided that there should be proper coordination with the concerned CSET having jurisdiction over the branch.

Q-41   **If during the Post System Evaluation, the CSET members discovered that the taxpayer is using a system other than that of the approved CAS or a modified version of the approved CAS, would the recommendation for revocation of permit be final?**

A-41   Yes, the revocation of the previously approved permit to use CAS shall be final and executory. Hence, it is mandatory for the taxpayer to apply for a new permit.

Q-42   **Shall the CSET members be allowed to conduct post system evaluation in case the taxpayers modify/enhance its CAS?**

A-42   The CSET shall have the authority to conduct post system evaluation through a Mission Order that shall be secured prior to its conduct.

Q-43   **What shall be the alternative course of action by CSET members in case the taxpayer prohibits them to check into its server during the post system evaluation?**

A-43   The CSET members shall report the taxpayer to the Legal and Enforcement Service, Attention: Tax Fraud Division.
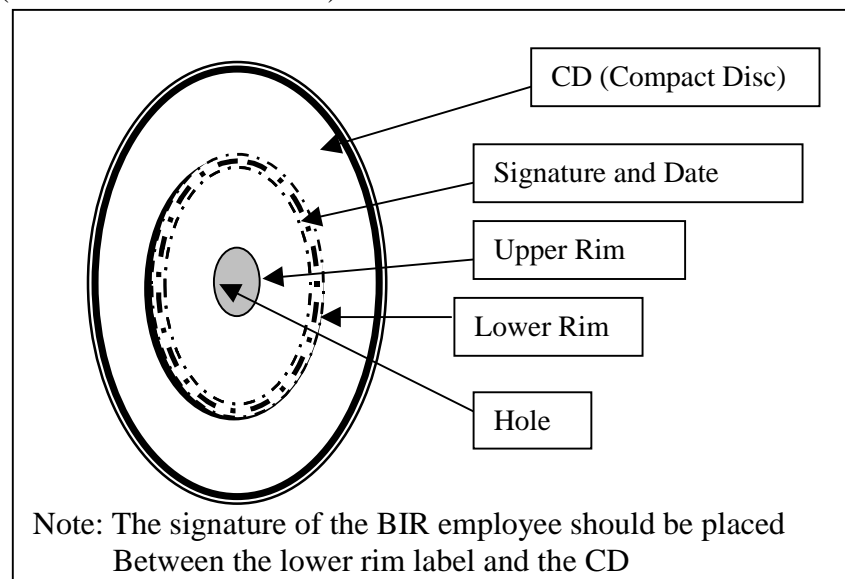
Q-44   **Is the six (6) – month period of interval from the date of approval of permit required before the CSET can conduct post system evaluation?**

A-44   There is no required period of interval to post evaluate the approved CAS of the taxpayer. The CSET can conduct post system evaluation of the approved CAS as the need arises.

Q-45   **What are the guidelines/procedures for stamping the CDs of books of accounts and other accounting records submitted by the taxpayer?**

A-45   **Taxpayer Service Section (TSS) shall:**
1. Check if the CD is properly labelled (using the Checklist for checking CD Annex "C") in permanent ink with name, TIN, taxable year and the serial number and volume number of the books of accounts and other accounting records/documents;
2. Scan the CD using the prescribed virus scan utilities (it should be virus free);
3. Get the file size (in case there are two (2) or more file for a month, it should be properly labelled as volumes 1, 2, etc. of that particular month etc);
4. Open the file using any text editor (example: WordPad, Notepad, etc.);
5. Check the validity of the content of the file (it should be on a monthly basis and in a text file format.)
6. If CD passes the check criteria, stamped the CD "Registered" with a permanent ink and affix the signature of the BIR employee and the date (see below for illustration)

CD (Compact Disc)

Signature and Date

Upper Rim

Lower Rim

Hole

Note: The signature of the BIR employee should be placed
      Between the lower rim label and the CD

7. Return duly stamped CD to the taxpayer.
•   However, if any of the above requirements is not satisfied, return the CD to the taxpayer with the CD Checklist indicating the reason for rejection.

Q-46   **What are the responsibilities of TSS in receiving the CD?**

A-46   The TSS shall be responsible in the following:
1. Ensure that they have the latest version of the virus signature;
2. Raise all technical issues relative to the submission of the CD which should be forwarded to RDC – Helpdesk;
3. Monitoring the issues raised;
4. Keep the CD checklist for future use.

Q-47   **What is the difference between cash receipts and invoices under CAS and loose-leaf receipts/invoices under the manual system?**

A-47   As long as the contents of the receipts/invoices, in accordance with Sections 237, 238 and 113 of the Tax Reform Act of 1997, are generated by the system, taxpayer's receipts/invoices shall be considered under CAS.
Loose-leaf receipts/invoices under the manual system shall refer to invoices/receipts that are not generated by CAS or components thereof. Hence, the CRM/POS machines not linked to CAS used to generate receipts/invoices shall adhere to the provisions of Revenue Regulations No. 10-99.

Q-48   **Is it necessary for the RDO having jurisdiction over the branch that adopts a CAS to issue a certification of the last serial number of Sales Invoice/Receipt consumed/cancelled?**

A-48   The RDO having jurisdiction over the branch is not required to issue a certification of the last serial number of Sales Invoice/Receipt consumed /cancelled. Instead, the Taxpayer shall inform the BIR Office having jurisdiction over the branch by accomplishing Annex "M" of RMO No. 29-2002 (Report of the Range of Serial Numbers of Receipts and Invoices Consumed/Cancelled). **(RMO 29-2002)**

Q-49   **Is modification of header of receipt allowed? Is modification of the header of accounting reports allowed?**

A-49   Modification of header of receipt shall be allowed provided that the taxpayer shall follow the provisions of Sections 237 and 238 of the NIRC of 1997.

Modification of report header is allowed which shall depend on the taxpayer's nature of business. Provided however, that it should comply with Sec 232 of the NIRC and its implementing Bookkeeping Regulations and other related issuances.

Q-50   **In cases of taxpayers adopting an Off The Shelf CAS, would there be a need to evaluate and conduct Demonstration of the system?**

A-50   In case there is prior evaluation and approval of an Off The Shelf CAS, hence a precedent application, the system shall not undergo systems demonstration in its evaluation. Provided that the Off the Shelf CAS has not been customized in any manner.

In this regard, a list of approved off-the-shelf CAS shall be monitored and provided by Information System Group (ISG) to all the CSET members through a technical bulletin for proper reference.

Q-51   **What is the jurisdictional limitation of the divisions under Large Taxpayer Service in the issuance of permit to use CAS or components thereof?**

A-51   LTAD I or II and LTDOs, are authorized to issue permit to use CAS or components thereof of branches of identified taxpayers of LTAD I or II and LTDOs nation-wide. Provided however, that the concerned RDO where the branch(es) is(are) located shall be properly notified and necessary coordination shall be made.

All internal revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue

Application for Authority to Use the Range of Serial Numbers in Generating Invoices/Receipts for a Global/National System Environment

Name of Taxpayer: _____

Address: _____

Taxpayer Identification No. _____

Taxpayer Application ☐ Global ☐ National

Computerized Accounting System (CAS) Permit No.:_____

Range of Serial Numbers Applied for

Type of Acctg. Doc. (e.g. OR/Invoices)	From	To
1.		
2.		
3.		

Range of Serial Numbers Previously Applied

Type of Acctg. Doc. (e.g. OR/Invoices)	From	To
1.		
2.		
3.		

Range of Serial Numbers Consumed/Cancelled

Type of Acctg. Doc. (e.g. OR/Invoices)	From	To
1.		
2.		
3.		

_____

(Date)

_____

(Signature of Taxpayer)

Received by:

_____

(LTAD I or II, LTDO, RDO)

Note: Please attach additional sheet if necessary.

Letter of Approval for the Range of Serial Numbers to be used in Generating Invoices/Receipts in a Global/National System Environment

Date: _____

Name of Taxpayer: _____

Address: _____

_____

TIN: _____

SIR/MA'AM:

This is to inform you that your application for the use of the range of serial numbers in generating invoices/receipts in a Global/National System environment of Computerized Accounting System has been approved. The following is the approved range of serial numbers to be used in the Philippines:

Type of Acctg. Doc. (e.g. OR/Invoices)	From	To
1.		
2.		
3.		

Any range of serial numbers used other than the above-stated approved range of serial numbers shall be deemed unauthorized, thereby, subject to penalties under Title X - Statutory Offences and Penalties of National Internal Revenue Code of 1997 and it's implementing regulations.

Very truly yours,

_____

Chief, LTAD I or II/RDO/LTDO

Bureau of Internal Revenue
RDO/Division:_____

Date Received: _____

Taxpayer Name: _____ TIN: _____
Taxable Year : _____ Serial No: _____ Volume No: _____
No. of CD: _____ CD No: _____ of _____

CD NUMBER

	1	2
Labeled:		
Readable:		
Text Format:		
Locked:		
Virus Free:		

Note: Please Check (/) if complied and cross-out (X) if not.

Type of Accounting Record: _____

File Name	File Size

Note: Please attach additional sheet if necessary.

Remarks:
_____
_____

Check By:

_____
(Print Name and Sign)

Released:
    Date: _____
    Office: _____
    Received by: _____