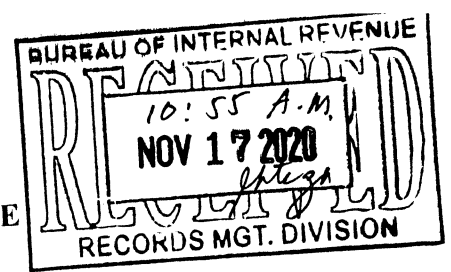




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



October 26, 2020

REVENUE MEMORANDUM CIRCULAR NO. 121-2020

**SUBJECT :** Circularizing the Pilot Implementation of Online Application for Tax Clearance for Bidding Purposes and Tax Compliance Verification Certificate (eTCBP/TCVC) through the Bureau's Official Electronic-Mail Address

**TO :** All Internal Revenue Officers, Employees and Others Concerned

This Circular is hereby issued to disseminate the availability of the Online Application for Tax Clearance for Bidding Purposes and Tax Compliance Verification Certificate (eTCBP/TCVC) as additional option to taxpayers in the filing of the application for tax clearance verification certificate and tax clearance for bidding purposes address for taxpayer-applicant registered with RR4-Pampanga, 7A-Quezon City, 7B-East NCR, Large Taxpayers Service (LTS) except Large Taxpayers District Office (LTDO) Cebu and Davao; and for Non-Resident Foreign Corporation and Non-Resident Alien Not Engaged in Trade or Business.

**POLICIES:**

1. All prospective government bidders (individuals, partnerships, corporations, cooperatives, associations, whether taxable or non-taxable, etc.), **except** non-resident foreign corporation (NRFC), non-resident alien not engaged in trade or business (NRA-NETB) and large taxpayers, are required to secure a Tax Compliance Verification Certificate (TCVC) (*Annex "A"*), from the Collection Section of concerned Revenue District Office (RDO) where the individual or non-individual taxpayer is currently and duly registered as a pre-requisite requirement before an application for Tax Clearance for Bidding Purposes (TCBP) shall be filed. The taxpayers-applicants shall electronically file their applications for TCVC thru the BIR Centralized email address: [etcvc@bir.gov.ph](mailto:etcvc@bir.gov.ph) using the prescribed template as subject of the email (*Annex "A.1"*) and as a requirement in securing Tax Clearance for bidding purposes.
2. All applications for the issuance of prescribed TCBP are encouraged to electronically file and submit the necessary documentary requirements to the BIR Centralized email address: [etcbp@bir.gov.ph](mailto:etcbp@bir.gov.ph) using the prescribed template as subject of the email (*Annex "B"*), to be processed and issued by the following concerned BIR Offices:
  - a) Collection Division of the Revenue Regional Office for Non-Large Taxpayers;
  - b) Large Taxpayers Collection Enforcement Division (LTCED) for other Large Taxpayers not under the jurisdiction of LTD-Cebu and Davao; and
  - c) Accounts Receivable Monitoring Division (ARMD) for Non-Resident Foreign Corporation (NRFC)/Non-Resident Alien Not Engaged in Trade or Business (NRA-NETB), and other entities authorized by the Commissioner of Internal Revenue.
3. The prescribed criteria pursuant to Revenue Regulations No. 8-2016, as amended shall be observed by the taxpayer-applicant.

4. By submitting the documents online, the taxpayer warrants them to be faithful and true copies from the original and that the taxpayer is bound to present/submit the original copy/ies when required by the processing Office. The taxpayer's email address used in the filing of the application will be the same email address that will be used by the processing Office in communicating with the taxpayer.

5. **Documentary Requirements:**

**5.1. Tax Compliance Verification Certificate (for Non-Large Taxpayers only):**

1. Application Form for Tax Compliance Verification Certificate (*Annex "C" and "C.1"*);

For non-individual applicants, copy of the Special Power of Attorney (SPA) accomplished by any one of the partners, or by any responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate of the minutes/contents of said Board Resolution for corporations, cooperatives, associations and other non-individuals' taxpayer-applicant with one (1) photocopy of each valid Identification Cards (Company ID and any government issued ID) with three (3) specimen signatures of the applicant and the authorized representative;

2. Proof of payment of certification fee worth P100.00 with payment confirmation.

For eFPS registered taxpayers – pay thru eFPS using BIR Form 0605 (*Tax Type "MC" and ATC "MC 200"*). However, in case eFPS is not available as per Advisory issued by the Deputy Commissioner-ISG, payment thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) may be allowed.

For new applicant taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (*which may be downloaded from BIR Website*) using BIR Form 0605 (*Tax Type "MC" and ATC "MC 200"*);

3. Proof of payment of documentary stamp tax worth P30.00 with payment confirmation.

For eFPS registered taxpayers – pay thru eFPS using BIR Form 2000 or 0605 (*Tax Type "DS" and ATC "DS010"*).

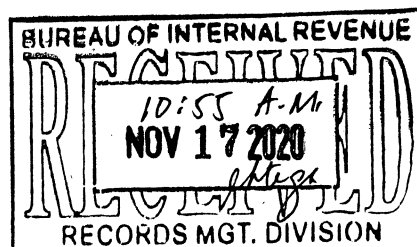
For new applicant taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (*which may be downloaded from BIR Website*) using BIR Form 2000 (*Tax Type "DS" and ATC "DS010"*) – to be attached in the TCVC.

Use of loose documentary stamp tax may also be allowed as proof of payment.

**5.2. Tax Clearance for Bidding Purposes (for Large and Non-Large Taxpayers):**

1. Duly accomplished and notarized Application Form for Tax Clearance (*Annexes "C.2" or "C.3"*) with proof of payment of documentary stamp tax worth P30.00;

The said form shall be accomplished and signed by the applicant himself/herself for individuals, or by any one of the partners, or by any responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a



Secretary's Certificate of the minutes/contents of said Board Resolution for corporations, cooperatives, associations and other non-individuals' taxpayer-applicants;

2. Proof of payment of certification fee worth P100.00 with payment confirmation.

For eFPS registered taxpayers – pay thru eFPS using BIR Form 0605 (Tax Type "MC" and ATC "MC 200"). However, in case eFPS is not available as per Advisory issued by the Deputy Commissioner-ISG, payment thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) may be allowed;

For new applicant taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (which may be downloaded from BIR Website) using BIR Form 0605 (Tax Type "MC" and ATC "MC 200");

3. Proof of payment of documentary stamp tax worth P30.00 with payment confirmation.

For eFPS registered taxpayers – pay thru eFPS using BIR Form 2000 or 0605 (Tax Type "DS" and ATC "DS010");

For new applicant taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (which may be downloaded from BIR Website) using BIR Form 2000 (Tax Type "DS" and ATC "DS010");

Use of loose documentary stamp tax may also be allowed as proof of payment;

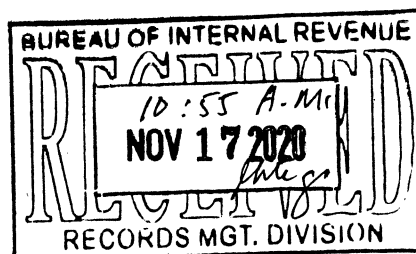
4. For non-large taxpayers, copy of the approved TCVC issued by the Collection Section of the concerned Revenue District Office;
5. Special Power of Attorney (SPA) or Authorization Letter signed by the applicant with one (1) photocopy of each valid Identification Cards (Company ID and any government issued ID) with three (3) specimen signatures of the applicant and the authorized representative, applicable only to applications through an authorized representative;

**5.3. Tax Clearance for Bidding Purposes (for Non-Resident Foreign Corporation (NRFC)/ Non-Resident Alien Not Engaged in Trade or Business (NRA-NETB):**

1. Duly accomplished and notarized Application Form for Tax Clearance (Annex "C.4") with attached proof of payment of documentary stamp tax worth P30.00;

The application shall be accomplished by any responsible and ranking officer whose authority is expressly provided in the Special Power of Attorney authenticated by the Philippine Consul in the country where the address of the NRFC is located.

2. Special Power of Attorney (SPA) of the Authorized Representative in the Philippines authenticated by the Philippine Consul in the country where the business of the foreign corporation/ individual is located as authorized by the Board of Directors or governing body of the Foreign Corporation or by the Foreign Individual;
3. Proof of payment of certification fee worth P100.00 paid thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (which may be downloaded from BIR Website) using BIR Form 0605 (Tax Type "MC" and ATC "MC 200");



4. Proof of payment of documentary stamp tax worth P30.00 paid thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (*which may be downloaded from BIR Website*) using BIR Form 2000 (Tax Type "DS" and ATC "DS010") – to be attached in the TCVC.

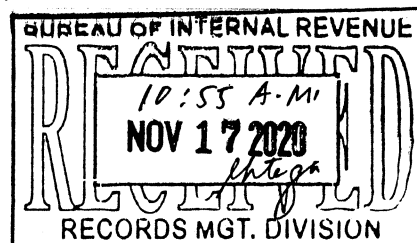
Use of loose documentary stamp tax may also be allowed as proof of payment;

5. Unexpired and original copy of Non-Registration Certificate issued by Securities and Exchange Commission for NRFC or Department of Trade and Industry for NRA-NETB;
6. Authorization letter originally signed by the Authorized Representative/applicant himself with one (1) photocopy of each valid Identification Cards (*Company ID and any government issued ID*) with three (3) specimen signatures of both the authorized representative and the signatory in the Application Form, applicable only to applications through an authorized representative;

"Certified True Copy" of the documents shall mean that the certification must be made by the proper custodian of the document. The original copies of the documents may be required for purposes of comparison; and

7. Copy of TIN Registration (BIR Form No. 1904) (*in case of new application*).
6. Applications for TCVC/TCBP received by the wrong revenue/issuing-office (*taxpayer-applicant is not registered within their jurisdiction*), the receiving office shall reply to the taxpayer via email and advise them to submit their application to the correct revenue/issuing-office.
7. The dedicated desktop computers to receive applications for TCBP is encouraged to be opened at all times with email notification when an application is received, and if not possible, the same shall be opened from 8:00 am to 5:00 pm on a working day to minimize undelivered mails. The email addresses configured in the dedicated desktop computers shall be used **exclusively** in receiving applications for TCBP and not for any other purposes.
8. Only the authorized personnel/official shall be given access to the dedicated BIR Official e-mail accounts to protect the confidentiality of the shared information and prevent unauthorized use or access. The authorized users of the BIR Official e-mail accounts shall implement and maintain the information security management policy of this Bureau and comply with provisions of Republic Act 10173 – Data Privacy Act of 2012 to protect the Taxpayers' information from unauthorized access, destruction, use, modification, or disclosure relative to the provisions of Sec. 270 of the National Internal Revenue Code (NIRC), as amended.
9. All applications for TCBP/TCVC shall be processed, issued and released within two (2) working days from the receipt of application if filed manually or upon acknowledgement of application via email if filed electronically. Provided, that the **complete** documentary requirements are submitted and the prescribed criteria set forth under RR No. 8-2016, as amended are fully satisfied as stated in the confirmation email that shall be sent to the taxpayer-applicant or issuance of a Claim Slip for those applicants who filed manually (*e.g. Application received on June 22, 2020 shall be released on June 24, 2020*).

*Note: Any application received after twelve noon (12:00 nn) shall be counted on the next working day. Furthermore, applications received during weekends and holidays shall be considered to have been received on the next working day.*



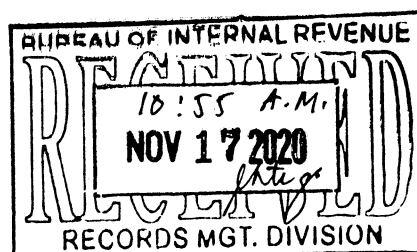
10. Taxpayer-applicant shall be required to re-apply for TCBP/TCVC and re-submit the application together with the complete the documentary requirements and comply with the prescribed criteria as indicated in the received email notification on validation results if the application was denied.
11. TCVC shall be routed to concerned authorized official of the concerned Section for checking of the prescribed criteria and for final approval of the Revenue District Officer. In the absence of the concerned official, the next in rank shall initial/sign/approve the TCVC (*Annex "A"*).
12. The TCBP shall be signed/approved by the following BIR officials:
  - a. Chief, Collection Division of the Revenue Regional Office – for taxpayers under the jurisdiction of regional offices;
  - b. Chief, LTD- Cebu/Chief, LTD- Davao/Chief, Chief-LTCED – for large taxpayers; and
  - c. Chief, ARMD – for NRA-NETB, NRFC and other entities authorized by the CIR.

In the absence of the aforesaid officials, the next in rank shall sign/approve the Tax Clearance.
13. The TCVC (*Annex "A"*) shall have a validity period of ninety (90 days) from the date of issuance, unless sooner revoked for valid reasons.
14. The TCBP (*Annex "D", Annex "D.1", and Annex "D.2"*) has a validity period of one (1) year from date of issuance, unless sooner revoked for valid reasons.
15. The TCBP/TCVC shall be prepared, approved by the authorized official and issued to the taxpayer-applicant by forwarding a scanned copy to the authorized email address of the taxpayer-applicant who filed electronically and the original copy shall be issued personally for those taxpayer-applicant who filed manually.
16. Tax Clearance Certificate for Bidding Purposes shall only be valid after the same have been posted in the BIR Website. The information that shall be posted in the BIR website shall include the taxpayer's name, TIN, the RDO where the taxpayer is registered, the Tax Clearance's control number and the date of issuance.
17. The TCVC shall be verified for authenticity from the concerned RDO and TCBP shall be verified for authenticity from the List of Tax Clearances Issued through the Bureau's website [www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html](http://www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html). Tax Clearance Certificate not listed/posted in the BIR website will be deemed to have originated from an illegal source.
18. The policies, guidelines and procedures in the conduct of post-evaluation and revocation of issued TCBP, including the processing of request for validation of its authenticity and filing of criminal charges against taxpayers presenting spurious Tax Clearances and documentary requirements shall be observed pursuant to Revenue Memorandum Order No. 46-2018.

**I. PROCEDURES FOR TAXPAYERS-APPLICANTS:**

**A. Tax Compliance Verification Certificate (TCVC) (*for Non-Large Taxpayers only*)**

1. Access eTCBP/TCVC via BIR website and click eServices. Proceed with the eTCBP icon and prepare the documentary requirements set forth under Item 5.1 of this Circular.



2. Prepare the Application Form for Tax Compliance Verification Certificate (*Annex "C" and "C.1"*) together with the complete documentary requirements set forth under Item 5.1 of this Circular;
3. Pay the P100.00 Certification Fee.

*For eFPS registered taxpayers* – pay thru eFPS using BIR Form 0605 (Tax Type "MC" and ATC "MC 200").

*For new applicant taxpayers* – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (*which may be downloaded from BIR Website*) using BIR Form 0605 (Tax Type "MC" and ATC "MC 200");

4. Pay the P30.00 Documentary Stamp Tax. Use of Loose documentary stamp tax may also be allowed as proof of payment (to be attached on the issued TCVC).

*For eFPS registered taxpayers* – pay thru eFPS using BIR Form 2000 or 0605 (Tax Type "DS" and ATC "DS010").

*For new applicant taxpayers* – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (*which may be downloaded from BIR Website*) using BIR Form 2000 (Tax Type "DS" and ATC "DS010").

5. Scan the complete documentary requirements set forth under Item 5.1 of this Circular. Collate the scanned documents into one (1) .zip or .rar file which shall not exceed 10 MB;
6. Log-in to email account. For non-large taxpayers, the email enrolled/ registered in eFPS shall be used by the taxpayer-applicant in the submission of the Application Form for TCVC and documentary requirements.

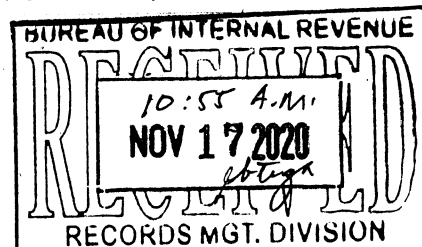
For new applicants, email account of the individual applicant or company email account or email account authorized by responsible officer of the company for non-individual shall suffice.

7. Submit the clear and readable scanned copies of the Application Form together with the complete documentary requirements to the BIR Centralized email address: [etcvc@bir.gov.ph](mailto:etcvc@bir.gov.ph) using the prescribed template for subject of the email (*Annex "A.1"*).

Documents will be reviewed, processed and acted upon by the concerned RDO. An email will be sent to taxpayer-applicant within the day acknowledging the receipt of the application.

8. Check the status of the application after two (2) working days if no email confirmation is received. The validation results will be sent through the email of the taxpayer-applicant with corresponding control/reference number from the processing office for monitoring and tracking purposes.

If the application was denied, re-apply for TCVC together with the complete the documentary requirements and comply with the prescribed criteria as indicated in



the received email notification on validation results. Taxpayer-applicant has to resubmit the application with the complete documentary requirements, criterion/criteria satisfied and include in the covering email that there was a previous application but there was/were lacking documentary requirement/s and/or criterion/criteria not satisfied before.

9. If the application was approved, taxpayer-applicant shall be notified that the application is successful and the scanned copy of the TCVC will be emailed the next working day; and
10. Print the scanned copy of TCVC then prepare all documentary requirements and fill-up Sworn Application Form for Tax Clearance for bidding purposes, have it notarized, then send application and supporting documents to the BIR Centralized email address: [etcbp@bir.gov.ph](mailto:etcbp@bir.gov.ph) pursuant to Section 5.1 of this Circular.

#### B. Tax Clearance for Bidding Purposes

1. Access eTCBP/TCVC via BIR website and click eServices. Proceed with the eTCBP icon and prepare the requirements stated in the landing page.
2. Prepare the Sworn Application Form (notarized) (*Annex "C.2", "C.3" and "C.4"*) (*with attached proof of payment of documentary stamp tax worth P30.00*) together with the complete documentary requirements set forth under Item 5 (5.2) and (5.3) of this Circular.
3. Pay the P100.00 Certification Fee.

*For eFPS registered taxpayers* – pay thru eFPS using BIR Form 0605 (*Tax Type "MC" and ATC "MC 200"*).

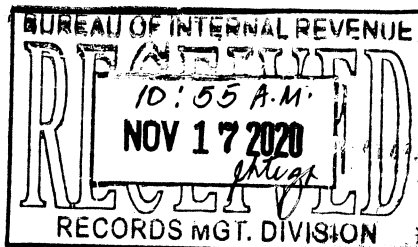
*For new applicant taxpayers* – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (*which may be downloaded from BIR Website*) using BIR Form 0605 (*Tax Type "MC" and ATC "MC 200"*);

4. Pay the P30.00 Documentary Stamp Tax (*to be attached in the issued TCBP*)

*For eFPS registered taxpayers* – pay thru eFPS using BIR Form 2000 or 0605 (*Tax Type "DS" and ATC "DS010"*).

*For new applicant taxpayers* – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (*which may be downloaded from BIR Website*) using BIR Form 2000 (*Tax Type "DS" and ATC "DS010"*).

5. Scan the Application Form, Tax Compliance Verification Certificate (*for Non-Large Taxpayers only*) together with the complete documentary requirements set forth under Item 5. (5.2) and (5.3) of this Circular, whichever is applicable. Collate the scanned documents into one (1) .zip or .rar file which shall not exceed 10 MB.
6. Log-in to email account. For large and non-large taxpayers, the email enrolled/registered in eFPS shall be used by the taxpayer-applicant in the submission of the Application Form (notarized), Tax Compliance Verification Certificate (applicable only for non-large taxpayers only) and documentary requirements.



For new applicants, email account of the individual applicant or company email account or email account authorized by responsible officer of the company for non-individual shall suffice.

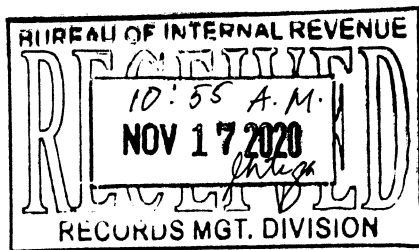
7. Submit the clear and readable scanned copies of the Sworn Application Form, Tax Compliance Verification Certificate (*for Non-Large Taxpayer only*) together with the complete documentary requirements to the BIR Centralized email address: [etcbp@bir.gov.ph](mailto:etcbp@bir.gov.ph) using the prescribed template for subject of the email (*Annex "B"*). Documents will be reviewed, processed and acted upon by the concerned Tax Clearance Issuing Office. An email will be sent to taxpayer-applicant within the day acknowledging the receipt of the application.
8. Check the status of the application after two (2) working days if no email confirmation is received. The validation results will be sent through the email of the taxpayer-applicant with corresponding control/reference number from the processing office.

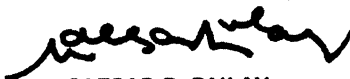
If the application was denied, re-apply for Tax Clearance together with the complete documentary requirements and comply with the prescribed criteria as indicated in the received email notification on validation results. Submission of lacking requirements should be made within thirty (30) days from notification. Should the taxpayer wish to continue to secure a TCVC/TCBP but was not able to complete the submission of requirements within thirty (30) days must have to apply anew.

If the application was approved, taxpayer-applicant shall be notified that the application is successful and the scanned copy of the Tax Clearance will be emailed the next working day;

9. Print the scanned copy of Tax Clearance.

All internal revenue officers, employees and others concerned are enjoined to give this Circular as wide a publicity as possible especially to those taxpayers under the jurisdiction of the abovementioned Pilot Sites.



  
CAESAR R. DULAY  
Commissioner of Internal Revenue  
037880

 4:17





**ANNEX "A"**

Republic of the Philippines  
Department of Finance  
**BUREAU OF INTERNAL REVENUE**  
Revenue District Office No. \_\_\_\_\_

TCVC No. \_\_\_\_\_

**TAX COMPLIANCE VERIFICATION CERTIFICATE**  
*(For Tax Clearance-Bidding Purposes)*

NAME OF TAXPAYER \_\_\_\_\_  
TRADE NAME \_\_\_\_\_  
REGISTERED ADDRESS \_\_\_\_\_  
TIN \_\_\_\_\_ BRANCH CODE \_\_\_\_\_ RDO \_\_\_\_\_ DATE OF REGISTRATION \_\_\_\_\_

| CLIENT SUPPORT SECTION/TAXPAYER COMPLIANCE SECTION   | Verified by: |               | REMARKS                              |
|--|--------------|---------------|--------------------------------------|
|  | COMPLIANT    | NOT-COMPLIANT |                                      |
| Annual Registration Fee                              |              |               | Signature over Printed Name<br>Date: |
| No open valid "Stop-Filer" cases                     |              |               | Signature over Printed Name<br>Date: |
| User of Electronic Filing and Payment System (EFPS)  |              |               | Signature over Printed Name<br>Date: |
| Not tagged as "Cannot Be Located" taxpayer           |              |               | Signature over Printed Name<br>Date: |
| <b>COLLECTION SECTION</b>                            |              |               |                                      |
| No record of Accounts Receivable/Delinquent Accounts |              |               | Signature over Printed Name<br>Date: |

Issued this \_\_\_\_\_ day of \_\_\_\_\_, 2020.



**NAME OF AUTHORIZED SIGNATORY**  
Revenue District Officer

Affix  
Documentary  
Stamp here

**NOTE:** This certification was issued as a requirement for the issuance of a Tax Clearance for Bidding Purposes.

ANNEX A.1

**TEMPLATE FOR SUBJECT OF EMAIL  
TAX COMPLIANCE VERIFICATION CERTIFICATE (TCVC)**

| Tax Compliance Verification Certificate (TCVC)<br>Issuing Offices | Template for Subject of Email |
|---|-------------------------------|
| <b>RR 4 – CITY OF SAN FERNANDO, PAMPANGA</b>                      |                               |
| RDO 17A TARLAC  | RDO17A_Application for TCVC   |
| RDO 17B PANIQUI, TARLAC   | RDO17B_Application for TCVC   |
| RDO 18 OLONGAPO   | RDO18_Application for TCVC    |
| RDO 19 SUBIC BAY FREEPORT ZONE                                    | RDO19_Application for TCVC    |
| RDO 20 BATAAN   | RDO20_Application for TCVC    |
| RDO 21A NORTH PAMPANGA  | RDO21A_Application for TCVC   |
| RDO 21B SOUTH PAMPANGA  | RDO21B_Application for TCVC   |
| RDO 21C CLARK FREEPORT ZONE                                       | RDO21C_Application for TCVC   |
| RDO 22 BALER, AURORA  | RDO22_Application for TCVC    |
| RDO 23A NORTH NUEVA ECIJA   | RDO23A_Application for TCVC   |
| RDO 23B SOUTH NUEVA ECIJA   | RDO23B_Application for TCVC   |
| <b>RR 7A – QUEZON CITY</b>  |                               |
| RDO 28 NOVALICHES   | RDO28_Application for TCVC    |
| RDO 38 NORTH QUEZON CITY  | RDO38_Application for TCVC    |
| RDO 39 SOUTH QUEZON CITY  | RDO39_Application for TCVC    |
| RDO 40 CUBAO  | RDO40_Application for TCVC    |
| <b>RR 7B – EAST NCR</b>   |                               |
| RDO 41 MANDALUYONG  | RDO41_Application for TCVC    |
| RDO 42 SAN JUAN   | RDO42_Application for TCVC    |
| RDO 43 PASIG  | RDO43_Application for TCVC    |
| RDO 45 MARIKINA   | RDO45_Application for TCVC    |
| RDO 46 CAINTA - TAYTAY  | RDO46_Application for TCVC    |

**TEMPLATE FOR SUBJECT OF EMAIL  
TAX CLEARANCE FOR BIDDING PURPOSES (TCBP)**

**FOR NON-LARGE TAXPAYERS**

| <b>Tax Clearance for Bidding Purpose Issuing Offices</b> | <b>Template for Subject of Email</b> |
|--|--------------------------------------|
| RR 7A – QUEZON CITY                                      | RR7A_Application for TCBP            |
| RR 7B – EAST NCR   | RR7B_Application for TCBP            |

**FOR LARGE TAXPAYERS**

| <b>Tax Clearance for Bidding Purpose Issuing Offices</b> | <b>Template for Subject of Email</b> |
|--|--------------------------------------|
| LT COLLECTION ENFORCEMENT DIVISION                       | LTCED_Application for TCBP           |

**FOR FOREIGN COMPANY/INDIVIDUAL**

| <b>Tax Clearance for Bidding Purpose Issuing Offices</b> | <b>Template for Subject of Email</b> |
|--|--------------------------------------|
| ACCOUNTS RECEIVABLE MONITORING DIVISION                  | ARMD_Application for TCBP            |



**APPLICATION FOR TAX COMPLIANCE VERIFICATION CERTIFICATE**  
**(To be accomplished by Individual Taxpayer Securing Tax Compliance Verification Certificate for Tax Clearance-Bidding Purposes)**

I, \_\_\_\_\_, Filipino/ \_\_\_\_\_ (*indicate nationality for non-Filipino citizenship*), of legal age, single/married to \_\_\_\_\_, permanently residing at \_\_\_\_\_ with Taxpayer Identification Number (TIN) \_\_\_\_\_, hereby depose and state:

1. That I am the Owner/Proprietor/Proprietress of \_\_\_\_\_ with **business address** at \_\_\_\_\_, with Telephone/Cellular Phone No. \_\_\_\_\_ and **email address** \_\_\_\_\_;
2. That my business trade name has been duly registered with the **Department of Trade and Industry** on \_\_\_\_\_ under DTI Registration Certificate No. \_\_\_\_\_;
3. That I registered my business with **BIR** under Certificate of Registration No. \_\_\_\_\_ issued at Revenue District Office No. \_\_\_\_\_ on \_\_\_\_\_;
4. That, I am securing/applying for **TAX COMPLIANCE VERIFICATION CERTIFICATE (for TAX CLEARANCE-Bidding Purposes)**, a pre-requisite for **entering** into any contract with the Government Agencies as required under **Executive Order No. 398**, and implemented by **RR No. 3-2005, as amended**;
5. That, the following documentary requirements in relation to the aforesaid application are all **authentic** and hereto attached in compliance with the existing policies.  
  
\_\_\_\_ a. Proof of payment for Documentary Stamp Tax worth P30.00 for Tax Compliance Verification Certificate;  
\_\_\_\_ b. Confirmation Receipt of Electronic payment of certification fee worth Php 100.00 or other proof of payment;
6. And that, to the best of my knowledge and belief, I have satisfied the prescribed criteria for the issuance of Tax Compliance Verification Certificate.

\_\_\_\_\_  
Signature over Printed Name of Applicant



**APPLICATION FOR TAX COMPLIANCE VERIFICATION CERTIFICATE**  
**(To be accomplished by the Authorized Officer of Non-Individual Taxpayer**  
**Securing Tax Compliance Verification Certificate for Tax Clearance-Bidding Purposes)**

I, \_\_\_\_\_ with Taxpayer Identification Number (T.I.N.) \_\_\_\_\_, Filipino, of legal age, married/single, permanently residing at \_\_\_\_\_ with **Contact No.** \_\_\_\_\_, and **Email Address** \_\_\_\_\_, hereby depose and state:

1. That, \_\_\_\_\_  
*(name of the non-individual taxpayer-applicant)*  
with Taxpayer Identification Number (TIN) \_\_\_\_\_ is a corporation/company duly recognized and existing under and by virtue of the Laws of the Philippines, with Office located at \_\_\_\_\_;
2. That, it is registered with **BIR** under Certificate of Registration No. \_\_\_\_\_ issued at Revenue District Office No. \_\_\_\_\_ on \_\_\_\_\_;
3. That, the undersigned is the Authorized Officer of the aforesaid corporation/company to accomplish this sworn application for the issuance of Tax Compliance Verification Certificate (*for Tax Clearance-Bidding Purposes*), a pre-requisite for entering into any contract with the Government Agency as prescribed under **EXECUTIVE ORDER NO. 398**, as implemented by **RR No. 3-2005, as amended**;
4. That, the following documents attached to this Sworn Application are all **authentic** and hereto attached in compliance with the existing policies:
  - \_\_\_\_\_ a. Proof of payment for Documentary Stamp Tax worth P30.00 for the Tax Compliance Verification Certificate;
  - \_\_\_\_\_ b. Confirmation Receipt of Electronic payment of certification fee worth Php 100.00 or other proof of payment;
  - \_\_\_\_\_ c. Special Power of Attorney (SPA) accomplished by any one of the partners, or by any responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate of the minutes/contents of said Board Resolution for corporations, cooperatives, Associations and other non-individuals' taxpayer-applicant with one (1) photocopy of each valid Identification Cards (Company ID and any government issued ID) with three (3) specimen signatures of the applicant and the authorized representative;
5. And that, to the best of my knowledge and belief, the aforesaid company has satisfied with the prescribed criteria for the issuance of Tax Clearance.

\_\_\_\_\_  
*Signature over Printed Name of Authorized Officer*



SWORN APPLICATION FOR TAX CLEARANCE

(To be accomplished by Individual Taxpayer Securing Tax Clearance for Bidding Purposes)

I, \_\_\_\_\_, Filipino/ \_\_\_\_\_ (indicate nationality for non-Filipino citizenship), 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 am the Owner/Proprietor/Proprietress of \_\_\_\_\_ with business address at \_\_\_\_\_ with Telephone/Cellular Phone No. \_\_\_\_\_ and email address \_\_\_\_\_;
2. That my business trade name has been duly registered with the Department of Trade and Industry on \_\_\_\_\_ under DTI Registration Certificate No. \_\_\_\_\_;
3. That I registered my business with BIR under Certificate of Registration No. \_\_\_\_\_ issued at Revenue District Office/LTDO No. \_\_\_\_\_ on \_\_\_\_\_;
4. That, I am securing/applying for TAX CLEARANCE (for Bidding Purposes), a pre-requisite for entering into any contract with the Government Agencies as required under Executive Order No. 398, and implemented by RR No. 3-2005, as amended;
5. That, the following documentary requirements in relation to the aforesaid application are all authentic and hereto attached in compliance with the existing policies.
a. Tax Compliance Verification Sheet issued by \_\_\_\_\_ on \_\_\_\_\_;
b. Two (2) pieces of loose documentary stamp tax worth P30.00 each;
c. Confirmation Receipt of Electronic payment of certification fee worth Php 100.00 or other proof of payment;
d. Valid and properly accomplished authorization letter with photocopies of any government issued I.D. showing the picture and signature of the applicant and the authorized representative; and
6. And that, to the best of my knowledge and belief, I have satisfied the prescribed criteria for the issuance of Tax Clearance.

Signature over Printed Name of Applicant

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_ in \_\_\_\_\_ Applicant exhibited to me his/her valid and current Government Issued Identification Card \_\_\_\_\_ with ID No. \_\_\_\_\_.

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

Notary Public

! Affix !
! P30.00 !
! Documentary Stamp Tax !
!-----!



SWORN APPLICATION FOR TAX CLEARANCE
(To be accomplished by the Authorized Officer of Non-Individual Taxpayer
Securing Tax Clearance for Bidding Purposes)

I, \_\_\_\_\_ with Taxpayer Identification Number (T.I.N.) \_\_\_\_\_,
Filipino, of legal age, married/single, permanently residing at \_\_\_\_\_ with
Contact No. \_\_\_\_\_, and Email Address \_\_\_\_\_, after having been duly sworn
to in accordance with law hereby depose and state:

- 1. That, \_\_\_\_\_
(name of the non-individual taxpayer-applicant )
with Taxpayer Identification Number (TIN) \_\_\_\_\_ is a corporation/company duly recognized
and existing under and by virtue of the Laws of the Philippines, with Office located at
\_\_\_\_\_ ;
2. That, it is registered with BIR under Certificate of Registration No. \_\_\_\_\_ issued
at Revenue District Office/LTDO No. \_\_\_\_\_ on \_\_\_\_\_ ;
3. That, the undersigned is the Authorized Officer of the aforesaid corporation/company to accomplish this
sworn application for the issuance of Tax Clearance (for Bidding Purposes), a pre-requisite for entering
into any contract with the Government Agency as prescribed under EXECUTIVE ORDER NO. 398, as
implemented by RR No. 3-2005, as amended;
4. That, the following documents attached to this Sworn Application are all authentic and hereto attached
in compliance with the existing policies:
a. Tax Compliance Verification Sheet issued by \_\_\_\_\_ on \_\_\_\_\_ ; (and for
Branch Office, if applicable)
b. Two (2) pieces of loose documentary stamp tax worth P30.00 each;
c. Confirmation Receipt of Electronic payment of certification fee worth Php 100.00 or other proof of
payment;
d. Valid and properly accomplished authorization letter with photocopies of any government issued I.D.
showing the picture and signature of the applicant and the authorized representative; and
5. And that, to the best of my knowledge and belief, the aforesaid company has satisfied with the prescribed
criteria for the issuance of Tax Clearance.

Signature over Printed Name of Authorized Officer

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_
in \_\_\_\_\_. Applicant exhibited to me his/her valid and current Government Issued
Identification Card \_\_\_\_\_ with ID No. \_\_\_\_\_.

Doc. No. \_\_\_\_\_
Page No. \_\_\_\_\_
BookNo. \_\_\_\_\_
Series of \_\_\_\_\_

Notary Public

! Affix !
! P30.00 !
! Documentary Stamp Tax !
!-----!



SWORN APPLICATION FOR TAX CLEARANCE

(To be accomplished by the Authorized Representative of the Foreign Corporation/Individual Securing Tax Clearance for Bidding Purposes)

I, \_\_\_\_\_ with Philippine Taxpayer Identification Number (T.I.N.) \_\_\_\_\_, (Nationality) \_\_\_\_\_ of legal age, married/single, permanently residing at \_\_\_\_\_ with Contact No. \_\_\_\_\_, and Email Address \_\_\_\_\_, after having been duly sworn to in accordance with the law hereby depose and state:

- 1. That, I \_\_\_\_\_ (Name of the Authorized Representative of the Authorized Principal Officer of the Foreign Corporation or of the Foreign Individual) \_\_\_\_\_ with business address at \_\_\_\_\_, with Telephone/Cellular Phone No. \_\_\_\_\_ and email address \_\_\_\_\_;
2. That, the company entering into public bidding is duly recognized and existing under and by virtue of the Laws of its country of origin, with Office located at \_\_\_\_\_;
3. That, the undersigned is the Authorized Representative of the Authorized Principal Officer of the Foreign Corporation or of the Foreign Individual permitted through a Special Power of Attorney to accomplish this sworn application for the issuance of Tax Clearance (for Bidding Purposes), a pre-requisite for entering into any contract with the Government Agency as prescribed under EXECUTIVE ORDER NO. 398, as implemented by RR No. 3-2005, as amended;
4. That, the following documents attached to this Sworn Application are all authentic and hereto attached in compliance with existing policies:
a. Confirmation Receipt of payment of Certification fee (P100.00) or other proof of payment;
b. Two (2) pieces loose documentary stamp tax worth P30.00 each;
c. Copy of TIN Registration (BIR Form No. 1904);
d. Unexpired and certified true copy of Non-Registration Certificate issued by Department of Trade and Industry (DTI) of the Philippines for Foreign Individual;
e. Unexpired and certified true copy of Non-Registration Certificate issued by Securities and Exchange Commission (SEC) for Non-Resident Foreign Corporation;
f. Special Power of Attorney (SPA) of the Authorized Representative in the Philippines authenticated by the Philippine Consul in the country where the business of the foreign corporation/individual is located as authorized by the Board of Directors or governing body of the Foreign Corporation or by the Foreign Individual;
g. Authorization letter originally signed by the Authorized Representative with photocopies of valid Identification Cards (Company ID and any government issued ID) both the Authorized Officer/Representative and his authorized personnel to specifically file the application and claim the issued Tax Clearance Certificate for Bidding Purposes; and
5. And that, to the best of my knowledge and belief, the aforesaid company has satisfied with the prescribed criteria for the issuance of Tax Clearance.

Signature over Printed Name of the Authorized Representative

SUBSCRIBED AND SWORN to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ in \_\_\_\_\_ . Applicant exhibited to me his/her valid and current Government Issued Identification Card \_\_\_\_\_ with ID No. \_\_\_\_\_.
Doc. No. \_\_\_\_\_
Page No. \_\_\_\_\_
Book No. \_\_\_\_\_
Series of \_\_\_\_\_

Notary Public

! Affix !
! P30.00 !
! Documentary Stamp Tax !
!-----!





REPUBLIC OF THE PHILIPPINES  
 DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
 REVENUE REGIONAL OFFICE/LTS, ADDRESS

**ANNEX D**

**TCC NO. RR-RDO-MM-DD-Series-Year**

**OR**

**TCC NO. LT-116-MM-DD-Series-Year (for Large TP)**

# TAX CLEARANCE CERTIFICATE

(Pursuant to Executive Order No. 398)

## REGISTERED TAXPAYER'S NAME (TRADENAME, IF ANY)

Name of Taxpayer

### REGISTERED ADDRESS

Address

**000-000-000-000**

Taxpayer Identification Number

This is to certify that the above mentioned taxpayer is eligible for issuance of this Tax Clearance Certificate having satisfied all the criteria set forth by the BIR as of the date of this certification pursuant to Revenue Regulations No. 8-2016, as amended.

Tax liabilities recorded after the aforesaid dates or outside the jurisdiction of this Office are not covered by this tax clearance.

Issued this Xth day of Month Year.

**NOTE: THIS CERTIFICATE SHALL BE VALID AND EFFECTIVE FROM DATE OF ISSUE UNTIL EXPIRATION DATE ONLY OR UNTIL REVOKED FOR VIOLATION OF THE CRITERIA SPECIFIED UNDER REVENUE REGULATIONS NO. 8-2016, AS AMENDED AND REVENUE MEMORANDUM ORDER NO. \_\_\_\_\_, WHICHEVER COMES EARLIER. THIS SHALL NOT BE USED ON SALES/TRANSFER OF REAL PROPERTIES. CERTIFICATION FEE OF P100 WAS PAID ON DATE OF PAYMENT UNDER EFPS PAYMENT TRANSACTION NO. \_\_\_\_\_. ANY ERASURE MADE ON THIS TCC SHALL RENDER IT NULL AND VOID.**



**NAME OF AUTHORIZED SIGNATORY**  
 Chief, Collection Division/Large Taxpayers  
 Division/Large Taxpayers Collection Enforcement  
 Division

**Documentary Stamp Tax**  
 Date of Payment: mm/dd/yyyy  
 Payment Confirmation: xxxxxx  
 Amount: P30.00

**WARNING: Counterfeiting is punishable by law. For authenticity, please visit BIR website [www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html](http://www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html). Tax Clearance Certificate (for bidding purposes) not listed/posted herein will be deemed to have originated from an illegal source.**



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
REVENUE REGION OFFICE/LTS, ADDRESS

ANNEX D.1

**TCC NO. RR-RDO-MM-DD-Series-Year**

# TAX CLEARANCE CERTIFICATE

(Pursuant to Executive Order No. 398)

## REGISTERED TAXPAYER'S NAME (TRADENAME, IF ANY)

Name of Taxpayer

### REGISTERED ADDRESS

Address

**000-000-000-000**

Taxpayer Identification Number

This is to certify that the above mentioned taxpayer has listed tax liability/ies based on the records of this Revenue Region as of *(Format: Month/Day/Year ex. June 27, 2018)* amounting to P. (total deficiency tax) for taxable year \_\_\_\_\_. However, this Tax Clearance is being issued pursuant to Revenue Regulations No. 8-2016, as amended, since the aforesaid tax liability/ies is/are subject of a pending application for compromise settlement/abatement of penalties.

Tax liabilities recorded after the aforesaid dates or outside the jurisdiction of this Office are not covered by this tax clearance.

Issued this Xth day of Month Year.

**NOTE: THIS CERTIFICATE SHALL BE VALID AND EFFECTIVE FROM DATE OF ISSUE UNTIL EXPIRATION DATE ONLY OR UNTIL REVOKED FOR VIOLATION OF THE CRITERIA SPECIFIED UNDER REVENUE REGULATIONS NO. 8-2016, AS AMENDED AND REVENUE MEMORANDUM ORDER NO. \_\_\_\_\_, WHICHEVER COMES EARLIER. THIS SHALL NOT BE USED ON SALES/TRANSFER OF REAL PROPERTIES. CERTIFICATION FEE OF P100 WAS PAID ON DATE OF PAYMENT UNDER EFPS PAYMENT TRANSACTION NO. \_\_\_\_\_. ANY ERASURE MADE ON THIS TCC SHALL RENDER IT NULL AND VOID.**



**NAME OF AUTHORIZED SIGNATORY**  
OFFICIAL DESIGNATION

Documentary Stamp Tax  
Date of Payment: mm/dd/yyyy  
Payment Confirmation: xxxxxxx  
Amount: P30.00

**WARNING: Counterfeiting is punishable by law. For authenticity, please visit BIR website [www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html](http://www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html). Tax Clearance Certificate (for bidding purposes) not listed/posted herein will be deemed to have originated from an illegal source.**



REPUBLIC OF THE PHILIPPINES  
 DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
 ACCOUNTS RECEIVABLE MONITORING DIVISION

ANNEX D.2

**TCC NO. RR-RDO-MM-DD-Series-Year**

# TAX CLEARANCE CERTIFICATE

(Pursuant to Executive Order No. 398)

## REGISTERED TAXPAYER'S NAME (TRADENAME, IF ANY)

Name of Taxpayer

### REGISTERED ADDRESS

Address

**000-000-000-000**

Taxpayer Identification Number

This is to certify that the above mentioned taxpayer has no listed tax liability since the same is registered as a non-resident foreign corporation (NRFC). As NRFC, taxes due on their taxable transactions are paid thru final withholding tax by the payor. This is to certify that the above mentioned taxpayer is eligible for issuance

Issued this Xth day of Month Year.

**NOTE: THIS CERTIFICATE SHALL BE VALID AND EFFECTIVE FROM DATE OF ISSUE UNTIL EXPIRATION DATE ONLY OR UNTIL REVOKED FOR VIOLATION OF THE CRITERIA SPECIFIED UNDER REVENUE REGULATIONS NO. 8-2016, AS AMENDED AND REVENUE MEMORANDUM ORDER NO. \_\_\_\_\_, WHICHEVER COMES EARLIER. THIS SHALL NOT BE USED ON SALES/TRANSFER OF REAL PROPERTIES. CERTIFICATION FEE OF P100 WAS PAID ON DATE OF PAYMENT UNDER EFPS PAYMENT TRANSACTION NO. \_\_\_\_\_. ANY ERASURE MADE ON THIS TCC SHALL RENDER IT NULL AND VOID.**



**NAME OF AUTHORIZED SIGNATORY**  
 Chief, Accounts Receivable Monitoring Division

**Documentary Stamp Tax**  
 Date of Payment: mm/dd/yyyy  
 Payment Confirmation: xxxxxxx  
 Amount: P30.00

**WARNING: Counterfeiting is punishable by law. For authenticity, please visit BIR website [www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html](http://www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html). Tax Clearance Certificate (for bidding purposes) not listed/posted herein will be deemed to have originated from an illegal source.**



**WARNING:** Counterfeiting is punishable by law. For authenticity, please visit BIR website [www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html](http://www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html). Tax Clearance Certificate (for bidding purposes) not listed/posted herein will be deemed to have originated from an illegal source.