

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City

February 21, 2019

**REVENUE MEMORANDUM CIRCULAR NO. 27-2019**

**SUBJECT : Circularizing Enhanced BIR Registration Forms Due to the Implementation of Tax Reform for Acceleration and Inclusion (TRAIN) Law**

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

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This Circular is issued to inform taxpayers and others concerned on the availability of the enhanced version (January 2018 ENCS) of the registration forms, hereto attached as Annex “A-F” which was revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law, to wit:

| <b><u>Form No.</u></b>     | <b><u>Description</u></b>                                                                                                                                                                                   |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1901<br><b>(Annex “A”)</b> | Application for Registration for Self-Employed (Single Proprietor/Professional), Mixed Income Individuals, Non-Resident Alien Engaged in Trade/Business, Estate and Trust                                   |
| 1902<br><b>(Annex “B”)</b> | Application for Registration for Individuals Earning Purely Compensation Income (Local and Alien Employee)                                                                                                  |
| 1903<br><b>(Annex “C”)</b> | Application for Registration For Corporations, Partnerships (Taxable/Non-Taxable), Including Government Agencies and Instrumentalities (GAIs), Local Government Units (LGUs), Cooperatives and Associations |
| 1904<br><b>(Annex “D”)</b> | Application for Registration for One-Time Taxpayer and Person Registering under E.O. 98 (Securing a TIN to be able to transact with any government office)                                                  |
| 1905<br><b>(Annex “E”)</b> | Application for Registration Information Update/Correction/ Cancellation                                                                                                                                    |
| 1906<br><b>(Annex “F”)</b> | Application for Authority to Print Receipts and Invoices                                                                                                                                                    |

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

Original Signed  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue