



Bringing in Revenues
for Nation-building

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



JUL 18 2025

REVENUE MEMORANDUM CIRCULAR NO. 074-2025

**SUBJECT : Updated Checklist of Documentary Requirements for BIR
Registration-Related Frontline Services**

TO : All Internal Revenue Officers, Employees and Others Concerned

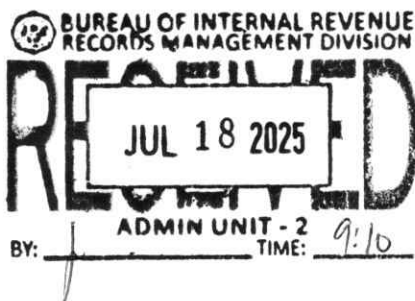
This Circular is hereby issued to prescribe the updated Checklist of Documentary Requirements (Annexes) for registration-related frontline services.

For clarification, a One Person Corporation (OPC) applying for registration through an authorized representative shall be required to present a Written Resolution indicating the name of authorized representative and the details or purpose of authorization being given to the representative. This requirement does not apply if the incorporator or sole stockholder of the OPC is personally transacting with the Bureau of Internal Revenue (BIR). A Special Power of Attorney cannot be submitted as a substitute to the Written Resolution since an OPC is a juridical entity and has a separate legal personality, distinct from its sole stockholder.

Similarly, a Secretary's Certificate signed by an Assistant Corporate Secretary cannot be submitted as a substitute to a Secretary's Certificate signed by the duly appointed Corporate Secretary.

The BIR shall only **process applications or requests with complete documentary requirements** and **shall not process deficient or incomplete applications or requests** pursuant to paragraph 2 of Rule VII, Section 2(b) of the Implementing Rules and Regulations of Republic Act No. 11032, otherwise known as the "*Ease of Doing Business and Efficient Government Delivery Act of 2018*".

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



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue