

ANNEX “ C “

SWORN STATEMENT

I, (_____ *Name of Affiant* _____), (*Nationality of Affiant*), of legal age, designated as (_____ *Position* _____), duly representing (*Name of Company/Corporation*), with business address located at _____ do hereby voluntarily depose and say:

THAT the company is engaged in (_____ *Line of Business* _____) and existing under (_____ *Business Name* _____) :

THAT the software to be adopted in computerized accounting system or components thereof is

Customized/In-house

Off the Shelf

THAT for customized accounting system or components thereof (_____ *The Company* _____) hereby contracted the services of (_____ *Name of Supplier of Program/System Developer* _____) with TIN Number (_____) and business address at _____, to develop the Computerized Accounting System.

THAT the above mentioned contract was entered into without intention of defrauding the government and in pursuance to existing rules and regulations of the National Internal Revenue Code of 1997;

THAT the system is secured, can provide information and generate a unique control number per transaction;

THAT the system is equipped with effective mechanism to keep tract of cancelled transactions and adjustments;

THAT the system can generate and print reports;

THAT access to operations manual Application System and Database for System Demo shall be allowed if necessary;

THAT no changes, upgrade and enhancements will be made on the original system covered by the approved permit

THAT, in the event that the foregoing be discovered to be in violation of existing rules and regulations, I hereby undertake to face any legal sanctions and pay corresponding penalties thereof as provided for under the National Internal Revenue Code of 1997;

I HEREBY DECLARE UNDER PENALTIES OF PERJURY THAT THE FOREGOING ATTESTATIONS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Notary Public:

Name & Signature of Affiant/Taxpayer
(President or Authorized Representative)

TIN: _____
Address : _____

ANNEX “ D ”

**FUNCTIONAL AND TECHNICAL EVALUATION/APPRaisal CHECKLIST
FOR PERMIT TO ADOPT COMPUTERIZED ACCOUNTING SYSTEM OR COMPONENTS THEREOF**

Taxpayer Identification Number: _____
Company Name : _____
Address : _____
Contact Person : _____ **Tel No.** _____

PART I FUNCTIONAL APPROVAL CRITERIA

REQUISITES	YES	NO	REMARKS
1. Can the system provide information on a per transaction basis? 1.1 Can it be viewed? 1.2 Can it be printed?			
2. Is the system equipped with effective mechanism to keep tract cancellation of transaction? 2.1 Can the system deny cancellation of Transaction? 2.2 Can the original entries be retrieved/ Viewed/printed? 2.3 Can the source document be cross-Referenced and retrieved? 2.4 Can a report be printed on all cancelled Transactions?			
3. Is the system equipped with effective mechanism to enable/tract adjustments?			
4. Can the system generate and print reports: 4.1 Regular (Requirements of BIR; i.e. summary of sales and purchases) 4.2 Adhoc 4.3 Exception			
5. Does the system generate unique control # per Transaction?			

PART II TECHNICAL (Refer to Executive Summary of ISG Memo 6-2001)

REQUISITES	YES	NO	REMARKS
1. Are all technical specifications adhered to?			

PART III – ISSUES AND CONCERNS

No.	Date Raised	Issue/Concern	Resolution/Action Points	Status

CSET MEMBERS

EVALUATOR

EVALUATOR

EVALUATOR

EVALUATOR

REPUBLIC OF THE PHILIPPINES
BUREAU OF INTERNAL REVENUE
Office: _____

Permit No. _____
(Mo & Yr/RDO#/Sequence #)

**Permit to Use Computerized Accounting System
or Components thereof**

(Date)

(Name of Company)

(Address)

TIN: _____

Gentlemen:

Permit is hereby granted on your Application dated _____ for:

- Complete Computerized Accounting System (CAS)
- e-Invoicing System
- General Journal
- Computerized Books of Accounts
Subsidiary Ledger(s): Specify _____
- Point of Sales Machines (POS) linked to CAS
Number of POS Units _____ (Refer to attached List of POS Machine)
- Cash Register Machine (CRM) linked to CAS
Number of CRM Units _____ (Refer to attached list of CRM Machine)
- Others _____

Pertaining to a system which is : (check only one box)

Integrated or Independent

Applied by:

Head Office or Branch (only for independent system)

This Permit shall take effect _____ subject to the provisions of Revenue Memorandum Order No. _____ dated _____ and shall be valid until revoked.

The approved software to be used is _____. It shall be understood that any upgrading, integration or modification made in the systems without prior approval shall mean automatic revocation of this permit and shall be subject to penalties and sanctions pursuant to the provisions of the Tax Reform Act of 1997.

Note: Schedules duly attached under Annex "E-1" (if applicable)

Dry Seal

Very truly yours,

COMMISSIONER OF INTERNAL REVENUE

By:

(ACIR-LTS/LTDO/RDO)

ANNEX " F "

REPUBLIC OF THE PHILIPPINES
BUREAU OF INTERNAL REVENUE
Office: _____

Branch Permit No. _____
(Mo & Yr/RDO#/Br Sequence # /Branch Code #)

**Branch Permit to Use Computerized Accounting System or
Components thereof**

(Date)

(Name of Company)

(Address)

TIN: _____

Branch Code _____

Gentlemen:

Permit is hereby granted on your Application dated _____ for:

- Complete Computerized Accounting System (CAS)
- e-Invoicing System
- General Journal
- Computerized Books of Accounts
Subsidiary Ledger(s): Specify _____
- Point of Sales Machines (POS) linked to CAS
Number of POS Units _____ (Refer to attached list of POS Machine)
- Cash Register Machine (CRM) linked to CAS
Number of CRM Units _____ (Refer to attached list of CRM)
- Others _____

This permit shall take effect _____ subject to the provisions of Revenue Memorandum Order No. _____ dated _____ and shall be valid until revoked.

The approved software that will be used is _____. It shall be understood that any upgrading, integration or modification made in the systems without prior approval shall mean automatic revocation of this permit and shall be subject to penalties and sanctions pursuant to the provisions of the Tax Reform Act of 1997.

Very truly yours,

Note: Schedules Duly Attached Under
Annex "F-I" (If Applicable)

Dry Seal

COMMISSIONER OF INTERNAL REVENUE
By:

(ACIR-LTS/LTDO/RDO)

(Note: This permit is to be issued only by the LTAD I or II/LTDO/RDO of the applicant taxpayer-Head Office for its application for branch permit.)

SCHEDULES OF ATTACHMENTS IN THE BRANCH PERMIT

Name of Taxpayer : _____
 Registered Address : _____
 Taxpayer Identification Number : _____
 Permit No./Date of Issue : _____

Schedule I. List of Documents/Reports Generated, if applicable

Documents/Reports Generated	System Application/ Modules Used

Schedule II. Number and Description of CRM/POS Machines to be used

RDO No.	Branch	No. of Machines	Brand	Serial Number	Type		Model	Maximum Accumulating Sales Capacity	Reset Counter Number	*Function (Code)	**Condition of the Machine (Code)
					Electronic	Mechanical					

*Function Code RA – Resetable Accumulating Grand Total NRA – Non-Resetable Accumulating Grand Total
 **Condition of the Machine Code N – New SH – Second Hand

Schedule III. Approved Range of Serial No.

Type of Document (eg. Sales Invoice, Official Receipt Cash Invoice etc.)	Range of Serial Nos.	
	From	To

Schedule V. Approved Method of Record Keeping

Book of Accounts and Other Accounting Records/Documents (Please Specify)	Method (Manual or Electronic) Note: If electronic, please specify form used e.g. CD-ROM, etc.

Notice:
 Void if this schedule is with erasures

ACIR/LTS/LTDO/RDO

**ANNEX "G"
(STICKER)**

**REPUBLIC OF THE PHILIPPINES
BUREAU OF INTERNAL REVENUE**

OFFICE **Head Office**

Branch

Permit Number : _____
(Yr./RDO #/Br. Code/Serial #)

**Permit to Use Cash Register Machine (CRM) or Point of Sale (POS)
Machine**

PERMIT IS HEREBY GRANTED TO _____ (Name of Company) _____, of _____
(Address) _____ with TIN _____ effective _____ (date) _____ to use
CRM/POS machine linked to an approved Computerized Accounting System under permit no. _____
_____, with brand _____, model _____ and serial no. _____,
pursuant to the provisions of the National Internal Revenue Code, as implemented by Revenue
Memorandum No. _____ dated _____.

This approved CRM/POS machine shall be used in _____ branch with address at
_____. It is understood that any reversion on the approved maximum range
of serial numbers and sales capacity shall mean an automatic revocation of this permit and shall
be subject to penalties and sanctions pursuant to the provisions of the Tax Reform Act of 1997.

COMMISSIONER OF INTERNAL REVENUE

By:

(ACIR-LTS/LTDO/RDO)

Instructions: Standard size of POS/CRM sticker should be 11 x 14 cm.; color white; letters in
blue ink with BIR Logo.

ANNEX "H"

LETTER OF DENIAL OF APPLICATION FOR PERMIT TO ADOPT COMPUTERIZED ACCOUNTING SYSTEM OR COMPONENTS THEREOF

(Date)

(Taxpayer)

(Address)

Sir/Madam:

We regret to inform you that your Application for Authority to Use Computerized Accounting System or Components thereof has been "denied" per recommendation of the Computerized System Evaluation Team due to the following reason(s)/deficiency(ies):

- 1.
- 2.
- 3.
- 4.
- 5.

Wherefore, you are hereby advised to comply based on the reasons herein-above stated and submit a new application together with the documentary requirements to be submitted to the Large Taxpayers Service/Large Taxpayer District Office/Revenue District Office having jurisdiction over your head office.

Very truly yours,

COMMISSIONER OF INTERNAL REVENUE

By:

(ACIR-LTS/LTDO/RDO)

REPUBLIC OF THE PHILIPPINES
BUREAU OF INTERNAL REVENUE
Office: _____

**Temporary Permit to Use Computerized Accounting System
or Components thereof**

(Date)

(Name of Company)

(Address)

TIN: _____

Gentlemen:

You are hereby granted a temporary permit relative to your application for (Type of Application) dated (Date of Application) due to the following reason(s):

- 1.
- 2.
- 3.
- 4.
- 5.

This temporary Permit shall take effect (Date) subject to the provisions of Revenue Memorandum Order No. _____ dated _____ and shall be valid for ____ days.

The validity of this temporary permit may either be shortened or renewed depending on your compliance on the reason(s) for issuance of the temporary permit unless application for Permit to Use Computerized Accounting System or components thereof is revoked thereby a new application is required.

The software to be used on the basis of this permit is (Name of System Software) It shall be understood that the system(s) used shall be subject to further evaluation of the Computerized System Evaluation Team.

Very truly yours,

ACIR/LTS/LTDO/RDO

Recommending Approval:

Approved by:

Deputy Commissioner
Information Systems Group

Deputy Commissioner
Operations Group

**LIST OF PERMITS ISSUED TO BRANCHES
OFFICE: _____**

Name of Taxpayer	Registered TIN of Taxpayer	Permit No.	Date of Issuance	Branch Address	Branch Code	Branch Permit	Date of Issuance

Prepared By:

ACIR/LTS/LTDO/RDO

ANNEX “ M ”

**REPORT OF THE RANGE OF SERIAL NUMBERS OF RECEIPTS
AND INVOICES CONSUMED/CANCELLED**

Name of Taxpayer : _____
 Registered Address : _____
 Taxpayer Identification Number : _____
 Permit No./Date of Issue : _____
 Taxable Year Covered : _____

RDO No.	Head Office/ Branch Name	Address/ Location	Type of Acctg Doc., e.g.OR/ Invoices	Serial Nos.		Status (State Whether Consumed or Cancelled)
				From	To	

Submitted by:

Taxpayer

Date

Annex "N"

Post Reporting Requirement for Computerized Accounting System in Lieu of Hardbound Computer Generated Books of Accounts, Receipts and Invoices and other Accounting Records/Documents

AFFIDAVIT

KNOW ALL MEN BY THESE PRESENTS:

I, (Name of Taxpayer's Representative), (Nationality of Representative), of legal age, designated as (Position) of (Name of Company/Corporation), with business address located at _____, do hereby certify the following:

- 1. That, (Name of Corporation) with business address at _____ is a duly registered corporation organized under the laws of the Philippines.
2. That the above-mentioned corporation maintains a Computerized Accounting System (CAS) under Head Office/Branch Permit No. _____ issued at LTAD/LTDO/RDO on _____.
3. That for purposes of compliance under RMO _____ dated _____ the above-mentioned corporation in lieu of hardbound computer generated books of accounts/other accounting records/documents for taxable year _____ hereby maintains in CD-ROM form duly labeled with the name of taxpayer, taxable year, Serial number and Volume number of Books of Accounts duly stamped "registered" and signed by the Authorized Revenue Official or maintain the above-mentioned Books of Accounts and other accounting records/documents in an Archive Information form.

4. That the aforementioned Books of Accounts/Accounting Records are herein listed as follows:

Book of Accounts/Accounting Records Volume No. Series No. (Please specify)

- 1.
2.

5. That the Receipts/Invoices or other related documents duly assigned with serial numbers stated as follows have been Consumed/Cancelled for the taxable period covering _____.

Type of Accounting Document Series No.

- 1.
2.

6. That the Books of Accounts, Invoices and Receipts and other accounting records/documents of the above-mentioned company is in the form of CD-ROM or in an Electronic Archive Information which have the capacity to retain the information (read only and in report format) installed and shall be kept for a period of not less than three (3) years and that the duly authorized Internal Revenue Officer of the BIR shall be allowed access the aforementioned information.

In WITNESS WHEREOF, I have hereunto set my hand this day of _____ in the Republic of the Philippines.

(Affiant/Authorized Representative)

SUBSCRIBED AND SWORN TO BEFORE ME, a Notary Public for and in (City/Municipality), (Province), this _____ day of (month and year) affiant exhibiting to me her Community Tax Certificate No. _____ issued on (date) at (place) _____ and Tax Identification Number _____

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal on the date and place above written.

Notary Public

Doc No. _____
Page No. _____
Book No. _____
Series of _____