



VIOLATION LISTS	Apprehension Slip		AMOUNT
	Date	Number	
<b>A. REGISTRATION REQUIREMENTS</b>			
A1. Failure to Register			
A2. Failure to Pay Annual Registration Fee			
A3. No Certificate of Registration displayed			
A4. Failure to display the poster "Notice to the Public" to demand receipts/invoices			
<b>B. INVOICING REQUIREMENTS</b>			
B1. Failure to issue receipts/invoices			
B2. Refusal to issue receipts/invoices			
B3. Duplicate Copy of the receipts/invoices is blank but the accomplished original is detached			
B4. Possession or use of unregistered receipts/invoices			
B5. Incomplete information in the receipts/invoices			
B6. Use of unregistered Cash Register Machine (CRM) and/or Point of Sales Machine (POS) or similar devices in lieu of invoices or receipts.			
B6.1 Use of Computerized Accounting System (CAS) and/or components thereof, without permit.			
B6.2 Failure to inform enhancement/modification/changes in previously issued permit to use CAS and/or components thereof.			
B6.3 Use of POS machine in training mode in their sales transactions.			
B7. Failure to register CRM as cash depository only			
B8. Cash depository CRM is used for issuing sales receipts/invoices			
B9. Failure to attach or paste original sticker in the machine authorizing the use of the CRM/POS or similar device			
B10. Failure to attach or paste original sticker in the machine authorizing the use of the CRM for cash depository only			
B11. Failure to display permit issued by the RDO (for CRM/POS or similar devices)			
B12. Failure to provide CRM with two (2) roller tapes			
B13. Failure to notify the Revenue District Office prior to the transfer of CRM/POS or similar device to other business location			
B13.1 Failure to notify the RDO in resetting the accumulated grand total sales of CRM/POS machines			
B13.2 Failure to notify RDO that the CRM/POS is defective and has been pulled out for repair.			
B14. Use of CRM/POS or similar device in a place other than specified in the permit			
<b>C. BOOKKEEPING REQUIREMENTS</b>			
C1. Failure to register Books of Accounts/Cash Register Machine's sales books			
C2. Failure to keep Books of Accounts at the place of business			
C3. Failure to make entries in the registered Books of Accounts			
<b>D. OTHERS (refer to Section 275 of NIRC)</b>			

**GUIDELINES AND INSTRUCTIONS**

**Who Shall File**

Every taxpayer shall use this form, in triplicate, to pay penalties for the violation listed above.

Authorized Representative and Accredited Tax Agent filing in behalf of the taxpayer shall also use this form to pay the penalties listed above in behalf of the taxpayer.

**How to Accomplish the Form**

Indicate the amount of penalty for each violation listed in the prescribed letter from the concerned BIR Office.

**When and Where to File and Pay**

This form shall be accomplished everytime a penalty is due.

This form shall be filed and the penalties shall be paid with any Authorized Agent Bank (AAB) under the jurisdiction of the Revenue District Office where the taxpayer is required to register. In places where there are no AABs, this form shall be filed and the penalties shall be paid directly with the Revenue Collection Officer or duly Authorized City or Municipal Treasurer of the Revenue District Office where the taxpayer is required to register, who shall issue Revenue Official Receipt (BIR Form No. 2524) therefor.

Where the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment was received by the AAB. The AAB receiving the tax return shall stamp mark the word "Received" on the return and also machine validate the return as proof of filing the return and payment of the tax by the taxpayer, respectively. The machine validation shall reflect the date of payment, amount paid and transactions code, the name of the bank, branch code, teller's code and teller's initial. Bank debit memo number and date should be indicated in the return for taxpayers paying under the bank debit system.

**Notes**

- The following violations are not qualified for compromise penalties:
  - a. If the amount of the transaction stated in the taxpayer's copy is understated versus the amount per copy of the invoice issued to the purchaser; and
  - b. Possession or use of double or multiple sets of receipts or invoices.
- For Annual Registration fee, use BIR Form 0605 as required by law.
- All background information must be properly filled-up.
- The last 3 digits of the 12-digit TIN refer to the branch code.

**Attachments**

- All returns filed by an authorized representative must attach authorization letter.
- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
  - A. For CPAs and others (individual practitioners and members of GPPs);
    - a.1 Taxpayer Identification Number (TIN); and
    - a.2 Certificate of Accreditation Number, Date of Issuance and Date of Expiry
  - B. For members of the Philippine Bar (individual practitioners, members of GPPs);
    - b.1 Taxpayer Identification Number (TIN); and
    - b.2 Attorney's Roll number or Accreditation Number, if any.

ENC5