

CERTIFICATE OF REGISTRATION

(Sample document for demonstration. All names, numbers, and dates are fictional. Not an official BIR form.)

This certifies that the taxpayer named below is registered with the Revenue District Office indicated, and is required to file the returns and pay the taxes listed under Registered Tax Types.

Registered Name: MAKISIG, JUAN P.

Trade Name: MAKISIG GENERAL MERCHANDISE

Taxpayer Identification Number: 000-123-456-000 (sample)

Registered Address: 45 Kalayaan Avenue, Barangay Central, Quezon City

Taxpayer Type: Individual — Sole Proprietor

VAT Status: Non-VAT

Date of Registration: 5 January 2026

Line of Business: Retail sale of general merchandise

REGISTERED TAX TYPES

The taxpayer is registered for Percentage Tax, filed quarterly on BIR Form 2551Q, and Income Tax, filed quarterly on BIR Form 1701Q with an annual return on BIR Form 1701A.

- **Percentage Tax** — BIR Form 2551Q, quarterly.
- **Income Tax** — BIR Form 1701Q, quarterly; BIR Form 1701A, annually.

REGISTRATION OBLIGATIONS

- Registered books of accounts shall be kept at the registered address and preserved for five (5) years.
- A Notice to Issue Receipt or Invoice shall be posted conspicuously at the place of business.
- An invoice or receipt shall be issued for every sale of goods or services.

Reminders: update the registration for any change of address, trade name, or tax type. This sample omits fields of the official form on purpose; it demonstrates document Q&A, not form preparation.

SCHEDULE OF FILING OBLIGATIONS

Taxable Year 2026 — Makisig General Merchandise

Prepared by Santos Bookkeeping Services (sample). All dates follow the registered tax types on the Certificate of Registration.

The quarterly percentage tax return, BIR Form 2551Q, is due within twenty-five (25) days after the close of each taxable quarter: 25 April, 25 July, and 25 October 2026, and 25 January 2027 for the fourth quarter.

The quarterly income tax return, BIR Form 1701Q, is due on 15 May 2026 for the first quarter, 15 August 2026 for the second quarter, and 15 November 2026 for the third quarter. The annual income tax return, BIR Form 1701A, is due on or before 15 April 2027.

Return	Period covered	Due date
BIR Form 2551Q	Q1 (Jan–Mar 2026)	25 April 2026
BIR Form 1701Q	Q1 (Jan–Mar 2026)	15 May 2026
BIR Form 2551Q	Q2 (Apr–Jun 2026)	25 July 2026
BIR Form 1701Q	Q2 (Apr–Jun 2026)	15 August 2026
BIR Form 2551Q	Q3 (Jul–Sep 2026)	25 October 2026
BIR Form 1701Q	Q3 (Jul–Sep 2026)	15 November 2026
BIR Form 2551Q	Q4 (Oct–Dec 2026)	25 January 2027
BIR Form 1701A	Annual (2026)	15 April 2027

Notes

- When a statutory due date falls on a weekend or holiday, filing moves to the next business day.
- A return is due even for a quarter with no sales; a no-payment return is still a return.
- Late filing accrues a surcharge, interest, and a compromise penalty on top of the tax due.

FILED-RETURNS LOG

Taxable Year 2026 — Makisig General Merchandise

Maintained by the owner. Reference numbers are fictional samples.

Return	Period covered	Date filed	Reference no.
BIR Form 2551Q	Q1 (Jan–Mar 2026)	21 April 2026	RN-2026-0421-113
BIR Form 1701Q	Q1 (Jan–Mar 2026)	12 May 2026	RN-2026-0512-207
BIR Form 1701Q	Q2 (Apr–Jun 2026)	10 August 2026	RN-2026-0810-058

Log summary

As of 15 August 2026, the most recent percentage tax return on file is BIR Form 2551Q for the first quarter, filed on 21 April 2026; no percentage tax return for the second quarter appears in this log.

Keep the filing confirmation for every return with this log, and keep the log with the registration papers, so any question about what was filed can be answered from one folder.