

BUREAU OF INTERNAL REVENUE  
REVENUE REGION NO. 7-B  
EAST NCR

**LIST OF REQUIREMENTS FOR CPA ACCREDITATION**

1. Duly Accomplished BIR Form No. 1916 (for Individual) or 1917 (for Partnership/Corporation)
2. Certified True Copy of PRC ID for CPAs / IBP for Lawyers
3. Certified True Copy of Certificate of Registration with Accreditation No. with the BOARD OF ACCOUNTANCY (BOA) if CPA or Attorney's Roll Number and Mandatory Continuing Legal Education (MCLE) Compliance Number, if a Lawyer
4. Original and Notarized Copy of Certificate of Good Moral Character issued by two (2) Disinterested Persons, who are either member of the Bar or CPA in Good Standing
5. Original Copy of Certificate of Membership in Good Standing with PICPA CHAPTER or ACCPA (for CPAs) or Integrated Bar of the Philippines (for Lawyers)
6. Original and Notarized copy of Affidavit that he/she must not have been charged with and convicted by Final Judgement of a crime involving moral turpitude or found guilty penalized under Tax Code
7. Original and Notarized copy of a Written Undertaking to preserve the working papers within the period prescribed under Section 235 of the NIRC of 1997
8. Original and Notarized copy of Sworn Statement that the individual/partnership/firm has observed the conditions and provisions prescribed on accreditation with affixed Documentary Stamps (2 pcs)
9. Certified True Copies of Certificate of Training at least six (6) hours per year or a total of eighteen (18) hours for three (3) years of Continuing Professional Education (CPE)
10. List of CPE hours earned conducted by BIR or from private institutions
11. List of clients or alpha list of taxpayers audited for the past three (3) years showing the Registered Name, TIN, Engagement Period, Letter of Authority (LOA/TVN), if any or Prospective clients for new practitioners
12. Processing Fee of One Thousand Pesos (P1,000.00) using Payment Form 0605 together with proof of payment and Five Hundred Pesos (P500.00) for Annual Registration Fee (to be paid at the respective RDOs)
13. Income Tax Return (ITR) for the past three (3) years or Certificate of Compensation Payment/Tax Withheld (Form 2316)
14. BIR Certificate of Registration (COR)
15. Photocopy of expired Certificate of Accreditation issued by the BIR (if Renewal)
16. Articles of Incorporation (for Partnership/Corporation)

- *Submit one (1) set of requirements (with folder and fastener)*