

## Requirements for Accreditation of CPA Tax Practitioner under RR No. 4-2010 (Individual, New Applicants and Renewal)

- Applicant Form (BIR Form 1916) 2 copies
- Processing Fee of Accreditation – P 1000.00\*
- BIR Certificate of Registration of Accounting Office/Service/Agency
- Annual Registration Fee of Accounting Office/Service – P 500.00\*
  - *First annual registration if first-time applicant*
  - *Latest 3 years of annual registration if renewal*
- Latest 2 years of Individual Income Tax Returns or Certificate of Compensation Payment/Tax Withheld (BIR Form 2316) if employed
- Certificate of Good Moral Character\*\* issued by two (2) disinterested persons (either Lawyers or CPA's)**
- Certificate of Accreditation issued by Board of Accountancy
- Current PRC License/ID
- Certificate of Membership in Good Standing\*\* issued by PICPA Chapter or ACCPA
- PTR for the current year
- Notarized Affidavit of No Pending Case and Undertaking\*\* to preserve working papers and availability thereof to BIR Authorized Representative when required** (use template)
- Proof of special competence in tax matters or tax practice (seminars and trainings), total of 18 hours/units which are still valid:
  - *Written Certification\*\* of Continuing Professional Education (CPE) units with complete details on the course, date and number of CPE hours taken by the Taxpayer's Agent/Practitioners.*
  - *Certifications\*\* from BIR are valid for 3 years, while certifications from BIR-accredited CPE provider (private institution) are valid for 1 year.*

### Additional Requirements for renewal

- Previously issued/expired Certificate of Accreditation as Taxpayer's Agent/Practitioner**
- List of Audited Taxpayer's/Engagements** dealing with any of the BIR Offices for the past three years showing the registered Name, Tin, Engagement Period, and Letter of Authority or Tax Verification Notice, if any.
  - Submission of Annual Information: All accredited Taxpayer's Agents/Practitioners shall submit to the RRAB/RNAB on or before the last day of payment of annual registration fee.

*\*use BIR Form 0605; to be paid at accredited banks of your domicile BIR\_RDO*

*\*\*paste Php 30.00 documentary stamp on the photocopy if no doc. stamp on the original*

***Bold text means original is required.***