



To: COL Account Applicant

Re: Requirement for Taxpayer Identification Number

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Dear COL Account Applicant,

We would like to inform you that you are required to provide your Philippine Taxpayer Identification Number (TIN) as a pre-requisite to opening an online stockbrokerage account with COL Financial. Such requirement is imposed in compliance with the following regulations:

1. Article VII of the Capital Markets Integrity Corporation (CMIC) Rules

Article VII of the CMIC Rules require all broker dealers to obtain the customer's TIN for each account other than an institutional account. Furthermore, in case of a joint account, said TIN must be obtained from each party on the account.

2. Bureau of Internal Revenue (BIR) Revenue Regulations No. 1, series of 2014

RR 1-2014 requires the submission of an alphabetical list of all payees of dividends. Among the information required in the alphabetical list is the TIN of the dividend recipient, regardless if such recipient is an individual or a corporation.

Further, according to the BIR's Taxpayer Service Programs & Monitoring Division (TSPMD), those who are unemployed (i.e. student, housewife, retired, etc.) or non-resident foreigners should apply for their TIN by filing BIR Form 1904 and not BIR Form 1901. **BIR Form 1904 is the correct form given that all payments (dividends or sales proceeds) are subject to final withholding tax.**

Lastly, please note that the TIN requirement is in addition to all other requirements for account opening including, among others, the submission of a duly completed CAIF form, a signed OSTA and specimen signature cards, and all other supporting documents.

Thank you for your understanding.

**COL FINANCIAL GROUP, INC.**

**Client's Guide to Tax Identification Number (TIN) Application**

	<b>TAX PAYER TYPE</b>	<b>WHERE TO APPLY*</b>	<b>BIR FORM</b>	<b>DOCUMENTARY ATTACHMENTS</b>
A.	Overseas Filipino Workers (OFWs) / Overseas Contract Workers (OCWs)	RDO having jurisdiction over the place of residence of the applicant.	BIR Form 1904	<ul style="list-style-type: none"> <li>• Photocopy of Birth Certificate and original Barangay Certification</li> <li>• Authorization Letter, valid ID of applicant and authorized representative (if filed through a representative)</li> </ul>
	<b>TAX PAYER TYPE</b>	<b>WHERE TO APPLY*</b>	<b>BIR FORM</b>	<b>DOCUMENTARY ATTACHMENTS</b>
B.	Non-Resident Alien not Engaged in Trade or Business (NRANETB)	RDO 039	BIR Form 1904 (2 copies)	<ul style="list-style-type: none"> <li>• Photocopy of Passport</li> <li>• Marriage Contract, if the applicant is a married man or woman</li> </ul>
	<b>TAX PAYER TYPE</b>	<b>WHERE TO APPLY*</b>	<b>BIR FORM</b>	<b>DOCUMENTARY ATTACHMENTS</b>
C.	Non-Resident Foreign Corporation (NRFC)	RDO 039	BIR Form 1904	<ul style="list-style-type: none"> <li>• SEC Articles of Incorporation</li> </ul>
	<b>TAX PAYER TYPE</b>	<b>WHERE TO APPLY*</b>	<b>BIR FORM</b>	<b>DOCUMENTARY ATTACHMENTS</b>
D.	Resident Foreigner	RDO 039	BIR Form 1904	<ul style="list-style-type: none"> <li>• Photocopy of Passport</li> <li>• Photocopy of Passport and original Barangay Certification</li> </ul>
	<b>TAX PAYER TYPE</b>	<b>WHERE TO APPLY*</b>	<b>BIR FORM</b>	<b>DOCUMENTARY ATTACHMENTS</b>
E.	Housewife	RDO having jurisdiction over the place of residence of the applicant.	BIR Form 1904	<ul style="list-style-type: none"> <li>• Photocopy Birth Certificate and original Barangay Certification</li> </ul>
	<b>TAX PAYER TYPE</b>	<b>WHERE TO APPLY*</b>	<b>BIR FORM</b>	<b>DOCUMENTARY ATTACHMENTS</b>
F.	Student	RDO having jurisdiction over the place of residence of the applicant.	BIR Form 1904	<ul style="list-style-type: none"> <li>• Photocopy of Birth Certificate and original Barangay Certification</li> </ul>
	<b>TAX PAYER TYPE</b>	<b>WHERE TO APPLY*</b>	<b>BIR FORM</b>	<b>DOCUMENTARY ATTACHMENTS</b>
G.	Retired Individual with Tax Account Number (TAN)	RDO having jurisdiction over the place of residence of the applicant.	BIR Form 1904	<ul style="list-style-type: none"> <li>• Photocopy of Birth Certificate and original Barangay Certification</li> </ul>

\* RDO - Revenue District Offices



# Application for Registration

For One-time Taxpayer and Person Registering under E.O. 98 (Securing a TIN to be able to transact with any government office)

New TIN to be issued, if applicable (To be filled up by BIR)											

Fill in all appropriate white spaces. Mark all appropriate boxes with an "X".

<b>1 Taxpayer Type</b> <input type="checkbox"/> One-Time Taxpayer <input checked="" type="checkbox"/> E.O. 98	<b>2 Classification</b> <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Non-individual	<b>3 Date of Registration</b> (To be filled up by BIR) (MM / DD / YYYY)
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### Part I Taxpayer Information

<b>4 TIN</b> (For Taxpayer w/ existing TIN)	<b>5 RDO Code</b> (To be filled up by BIR)	<b>6 Sex</b> <input type="checkbox"/> Male <input type="checkbox"/> Female
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**7 Taxpayer's Name** ( Last Name, First Name, Middle Name, if individual/Registered Name, if non-individual )

▶

<b>8 Civil Status</b> <input type="checkbox"/> Single/Widow/Widower/Legally Separated (No dependents) <input type="checkbox"/> Head of the Family <input type="checkbox"/> Single with qualified dependent <input type="checkbox"/> Widow/Widower with qualified dependent <input type="checkbox"/> Legally separated with qualified dependent <input type="checkbox"/> Benefactor of a qualified senior citizen (RA No. 7432) <input type="checkbox"/> Married	<b>9 Spouse Information</b> <b>9A Spouse Taxpayer Identification Number</b> ▶ <b>9B Spouse Name</b> ▶ Last Name                      First Name                      Middle Name
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<b>10 Date of Birth / Date of Organization</b> (MM / DD / YYYY)	<b>11 Telephone Number</b> ▶	<b>12 Municipality Code</b> (To be filled up by BIR) ▶
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<b>13 Local Address</b> (Please indicate complete address) ▶	<b>14 Zip Code</b> ▶
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<b>15 Foreign Address</b> (Please indicate complete address) ▶	<b>16 Zip Code</b> ▶
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<b>17 Contact Person/Accredited Tax Agent</b> (if different from taxpayer) ▶	<b>18 Telephone Number</b> ▶
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**19 One -Time Transactions** (To be filled up by one-time taxpayer only)

<input type="checkbox"/> <b>A</b> Sale, Assignment and / or Disposal of Shares of Stocks	<input type="checkbox"/> <b>B</b> Sale, Assignment and / or Disposal of Real Property(ies) classified as Capital Asset	<input type="checkbox"/> <b>C</b> Sale, Assignment and / or Disposal of Real Property(ies) classified as Ordinary Asset
<input type="checkbox"/> <b>D</b> Donation of Properties	<input type="checkbox"/> <b>E</b> Transfer of Properties by Succession (Death)	<input type="checkbox"/> <b>F</b> Others (Specify) _____

<p><b>20 Tax Types</b> (Choose only the tax types that are applicable to you)</p> <table border="0"> <tr><td><input type="checkbox"/></td><td>Withholding Tax</td></tr> <tr><td><input type="checkbox"/></td><td>Capital Gains Tax - Real Property</td></tr> <tr><td><input type="checkbox"/></td><td>Capital Gains Tax - Stocks</td></tr> <tr><td><input type="checkbox"/></td><td>Documentary Stamp Tax</td></tr> <tr><td><input type="checkbox"/></td><td>Donor's Tax</td></tr> <tr><td><input type="checkbox"/></td><td>Estate Tax</td></tr> <tr><td><input type="checkbox"/></td><td>Miscellaneous Tax (Specify) _____</td></tr> <tr><td><input type="checkbox"/></td><td>Non-Taxable (under EO 98)</td></tr> <tr><td><input type="checkbox"/></td><td>Others (Specify) _____</td></tr> </table>	<input type="checkbox"/>	Withholding Tax	<input type="checkbox"/>	Capital Gains Tax - Real Property	<input type="checkbox"/>	Capital Gains Tax - Stocks	<input type="checkbox"/>	Documentary Stamp Tax	<input type="checkbox"/>	Donor's Tax	<input type="checkbox"/>	Estate Tax	<input type="checkbox"/>	Miscellaneous Tax (Specify) _____	<input type="checkbox"/>	Non-Taxable (under EO 98)	<input type="checkbox"/>	Others (Specify) _____	<p><b>FORM TYPE</b> (To be filled up by the BIR)</p> <table border="1" style="width: 100%; height: 100%;"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table>								<p><b>ATC</b> (To be filled up by the BIR)</p> <table border="1" style="width: 100%; height: 100%;"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table>							
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**21 Declaration**

I declare, under the penalties of perjury, that this form has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

\_\_\_\_\_  
TAXPAYER/AUTHORIZED AGENT  
(Signature over printed name)

\_\_\_\_\_  
TITLE/POSITION OF SIGNATORY

Stamp of Receiving Office  
and Date of Receipt

Attachments complete?  
(To be filled up by BIR)

▶  Yes     No

**ATTACHMENTS:** (Photocopy only)

- |   |   |
|---|---|
| For Payor of Capital Gains Tax (Stock, Real Estate)<br>-Birth Certificate or any document showing name, address and birth date of taxpayer applicant<br>-Deed of Sale<br>For Payor of Transfer Tax<br>Donor's Tax<br>-Birth Certificate or any document showing name, address and birth date of the taxpayer (donor)<br>-Deed of Donation<br>Estate Tax<br>-Death Certificate | For Payor of Final Tax on Winnings<br>-Certification from awarding company/person<br>For Vehicle Registrants<br>-Birth Certificate or any document showing name, address and birth date of the applicant<br>-Cash Invoice or Official Receipt or Deed of Sale<br>For Other Applicants<br>-Birth Certificate or any document showing name, address and birth date of the applicant |
|---|---|

**POSSESSION OF MORE THAN ONE TAXPAYER IDENTIFICATION NUMBER (TIN) IS CRIMINALLY PUNISHABLE PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED.**