(To be filled up by BIR) **DLN:**_____

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Certificate of Update of Exemption and of Employer and Employee's Information

BIR Form No.

2305

April 2017 (ENCS)

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

Part I — Taxpayer/Employee Information

1 Type of Filer
☐ Employee
☐ Self-employed

2 Purpose
☐ Update of Exemption   ☐ Change of Civil Status
☐ Update of Employer's Information

3 Date of Filing *(MM/DD/YYYY)*

4 Taxpayer Identification Number (TIN)   _ - _ - _ - 0 0 0 0 0   **5 RDO Code**

6 Taxpayer's Name
(Last Name)   *(First Name)*

(Middle Name)   *(Suffix)*   **7 Date of Birth** *(MM/DD/YYYY)*

8 Sex   ☐ Male   ☐ Female   **9 Place of Birth**

10 Preferred Contact Type   ☐ Landline No.   ☐ Mobile Number

☐ Email Address *(required)*

11 Local Residence Address
Unit/Room/Floor/Building No.   *Building Name*

Lot/Block/Phase/House No.   *Street Name*

Subdivision/Village/Zone   *Barangay*

District   *Municipality/City*

Province   *ZIP Code*

12 Foreign Address

Part II — Personal Exemptions/Spouse Information

13 Civil Status
☐ Single   ☐ Married   ☐ Widow/er   ☐ Legally Separated

14 With Qualified Dependent   ☐ Yes   ☐ No

15 Employment Status of Spouse
☐ Unemployed   ☐ Employed Locally   ☐ Employed Abroad   ☐ Engaged in Business/Practice of Profession

16 Who Claims for Additional Exemption & Premium Deduction *(only for those with aggregate family income not exceeding P250,000/year)*?
☐ Husband claims additional exemption and premium deduction   ☐ Wife claims additional exemption and premium deduction
(attach Waiver of Husband, if husband is employed locally or engaged in business/ practice of profession)

17 Spouse Name   *(Last Name)*   *(First Name)*

(Middle Name)   *(Suffix)*   **18 Spouse TIN**   _ - _ - _ - 0 0 0 0 0

19 Spouse Employer's Name *(Last Name, First Name, Middle Name, If Individual) (Registered Name, If Non Individual)*

20 Spouse Employer's TIN   _ - _ - _

Part III — Additional Exemption

21 Name of Qualified Dependent *(Last Name, First Name, Middle Name, Suffix)*   Effective Taxable Year

	Name of Qualified Dependent
21A	
21B	
21C	
21D	

cont.	Date of Birth *(MM/DD/YYYY)*	Relationship	Mark if PWD**	PWD Identification Number
21A			☐	
21B			☐	
21C			☐	
21D			☐	

*/** please refer at the back for explanation*

Part IV   **Change of Civil Status** *(for Female Taxpayer only)*

22   ☐ From Single to Married   ☐ From Married to Single

22A Old Name/Maiden Name *(First Name, Middle Name, Last Name)*

22B New Name/Married Name *(First Name, Middle Name, Last Name)*

Part V   **For Employee with Two or More Employers (Multiple Employments) Within the Calendar Year**

23 Type of Multiple Employment

☐ Successive employments *(With previous employer/s within the calendar year)*

☐ Concurrent Employments *(With two or more employers at the same time within the calendar year)*

(If successive, enter previous employer/s; if concurrent, enter secondary employer/s)

Previous and Concurrent Employment During the Calendar Year

23A Name of Employer

23B TIN of Employer

23C Name of Employer

23D TIN of Employer

24 Declaration

     I declare under the penalties of perjury that this application, and all its attachments, have 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 of 1997, as amended, and the regulations issued under authority thereof.

_____

Taxpayer(Employee)/Authorized Representative

(Signature over Printed Name)

Part VI   **Primary Employer Information**

25 Type of Registering Office   **26** TIN   **27** RDO Code

☐ Head Office   ☐ Branch Office

28 Employer's Name *(Last Name, First Name, Middle Name, If Individual) (Registered Name, If Non Individual)*

29 Employer's Address

Unit/Room/Floor/Building No.   *Building Name*

Lot/Block/Phase/House No.   *Street Name*

Subdivision/Village/Zone   *Barangay*

District   *Municipality/City*

Province   *ZIP Code*

30 Contact Details

Landline Number   Fax Number   Mobile Number

☐ Email Address *(required)*

31 Relationship Start Date/Date Employee Was Employed *(MM/DD/YYYY)*   **32** Municipality Code *(To be filled-up by BIR)*

33 Declaration   Stamp of BIR Receiving Office and Date of Receipt

     I declare, under the penalties of perjury, that this application 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 of 1997, as amended, and the regulations issued under authority thereof.

_____   _____

EMPLOYER/AUTHORIZED REPRESENTATIVE   Title/Position of Signatory

(Signature over Printed Name)

*A dependent means a legitimate, illegitimate, legally adopted or foster child chiefly dependent upon and living with the taxpayer if such dependent is not more than twenty-one (21) years of age, unmarried and not gainfully employed or if such dependent, regardless of age, is incapable of self-support because of mental or physical defect or a **Person With Disabilities (PWD)** regardless of age, related to the benefactor within the fourth (4th) civil degree of consanguinity or affinity, not gainfully employed and is chiefly dependent upon and living with such benefactor for his/her support.

CHECKLIST OF DOCUMENTARY REQUIREMENTS:

I. *Change of Civil Status*

☐ 1. Marriage Contract
☐ 2. Court Order (for declaration of nullity of marriage)

II. *Qualified Dependent Child/ren*

☐ 1. Photocopy of Birth Certificate of Dependent Child/ren
☐ 2. Waiver of husband on his right to claim additional exemption, if wife claims
     Court Order (for declaration of nullity of marriage)

III. *Qualified Dependent PWD*

☐ 1. Photocopy of PWD ID Card issued by the Person's With Disability Affairs Office (PDAO) or the City/Municipal Social Welfare and Development Office (C/MSWDO) of the place where the PWD resides or the National Council on Disability Affairs (NCDA)
☐ 2. Sworn Declaration/Identification of Qualified PWD-Dependent, Support and Relationship
☐ 3. Birth Certificate of the PWD
☐ 4. Medical Certificate attesting to disability issued by un accordance with the implementing Rules and Regulations of Republic Act No. 10754
☐ 5. Barangay Certification certifying that the PWD is living with the benefactor

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.