



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"

<b>Part I</b>		<b>Taxpayer/Employee Information</b>	
<b>1 Type of Filer</b> <input type="checkbox"/> Employee <input type="checkbox"/> Self-employed		<b>2 Purpose</b> <input type="checkbox"/> Update of Exemption <input type="checkbox"/> Change of Civil Status <input type="checkbox"/> Update of Employer's Information	
<b>3 Date of Filing (MM/DD/YYYY)</b> 		<b>4 Taxpayer Identification Number (TIN)</b> - 0 0 0 0 0	
<b>5 RDO Code</b> 098		<b>6 Taxpayer's Name</b> (Last Name) (First Name) (Middle Name) (Suffix)	
<b>7 Date of Birth (MM/DD/YYYY)</b> 		<b>8 Sex</b> <input type="checkbox"/> Male <input type="checkbox"/> Female	
<b>9 Place of Birth</b> 		<b>10 Preferred Contact Type</b> <input type="checkbox"/> Landline No. <input type="checkbox"/> Mobile Number <input type="checkbox"/> Email Address (required)	
<b>11 Local Residence Address</b> Unit/Room/Floor/Building No. Building Name Lot/Block/Phase/House No. Street Name Subdivision/Village/Zone Barangay District Municipality/City Province ZIP Code		<b>12 Foreign Address</b> 	
<b>Part II</b>			
<b>Personal Exemptions/Spouse Information</b>			
<b>13 Civil Status</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Widow/er <input type="checkbox"/> Legally Separated		<b>14 With Qualified Dependent</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>15 Employment Status of Spouse</b> <input type="checkbox"/> Unemployed <input type="checkbox"/> Employed Locally <input type="checkbox"/> Employed Abroad <input type="checkbox"/> Engaged in Business/Practice of Profession			
<b>16 Who Claims for Additional Exemption &amp; Premium Deduction (only for those with aggregate family income not exceeding P250,000/year)?</b> <input type="checkbox"/> Husband claims additional exemption and premium deduction <input type="checkbox"/> Wife claims additional exemption and premium deduction (attach Waiver of Husband, if husband is employed locally or engaged in business/ practice of profession)			
<b>17 Spouse Name</b> (Last Name) (First Name) (Middle Name) (Suffix)			
<b>18 Spouse TIN</b> - 0 0 0 0 0			
<b>19 Spouse Employer's Name (Last Name, First Name, Middle Name, If Individual) (Registered Name, If Non Individual)</b> 			
<b>20 Spouse Employer's TIN</b> -   -   -			
<b>Part III</b>			
<b>Additional Exemption</b>			
<b>21 Name of Qualified Dependent* (Last Name, First Name, Middle Name, Suffix)</b>			<b>Effective Taxable Year</b>
<b>21A</b>			
<b>21B</b>			
<b>21C</b>			
<b>21D</b>			
<b>cont.</b>	<b>Date of Birth (MM/DD/YYYY)</b>	<b>Relationship</b>	<b>Mark if PWD**</b>
<b>21A</b>			<input type="checkbox"/>
<b>21B</b>			<input type="checkbox"/>
<b>21C</b>			<input type="checkbox"/>
<b>21D</b>			<input type="checkbox"/>

\*/\*\* 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			
<input type="checkbox"/> Successive employments (With previous employer/s within the calendar year)			
<input type="checkbox"/> 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
<input checked="" type="checkbox"/> Head Office <input type="checkbox"/> Branch Office		4 0 0 - 6 5 5 - 5 9 5 - 0 0 0	Q 9 8
28 Employer's Name (Last Name, First Name, Middle Name, If Individual) (Registered Name, If Non Individual)			
D E P A R T M E N T O F E D U C A T I O N D I V I S I O N			
O F M I S A M I S O R I E N T A L			
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		CAGAYAN DE ORO CITY	
M I S A M I S O R I E N T A L		ZIP Code	
		9000	
30 Contact Details			
Landline Number		Fax Number	Mobile Number
(088) 7 2 4 6 1 5		(088) 8 5 6 4 5 2 4	
<input type="checkbox"/> 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.			
MELANIE C. ESTENZO EMPLOYER/AUTHORIZED REPRESENTATIVE (Signature over Printed Name)			ADMINISTRATIVE OFFICER IV Title/Position of Signatory

\*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 (4<sup>th</sup>) 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 an accordance with the implementing Rules and Regulations of Republic Act No. 10754
  - ☐ 5. Barangay Certification certifying that the PWD is living with the benefactor