

  
**REPUBLIKA NG PILIPINAS**  
**KAGAWARAN NG PANANALAPI**  
**KAWANIHAN NG RENTAS INTERNAS**  
**REVENUE REGION NO. 014 - EASTERN VISAYAS**  
**REVENUE DISTRICT OFFICE NO. 085 - CATARMAN, NORTHERN SAMAR**

**OCN: 085RC20210000000121**  
**Date OCN Generated: August 25, 2021**

**CERTIFICATE OF REGISTRATION**

<b>TIN &amp; BRANCH CODE</b> 010-583-631-00000	<b>NAME OF TAXPAYER</b> FRD CONSTRUCTION CORPORATION	<b>TIN ISSUANCE DATE</b> February 18, 2021
<b>REGISTERING OFFICE</b>	<input checked="" type="checkbox"/> Head Office	<input type="checkbox"/> Branch
<b>REGISTERED ADDRESS</b> 196 JACINTO NARRA (POB.) CATARMAN (CAPITAL) 6400 CATARMAN (CAPITAL) NORTHERN SAMAR PHILIPPINES		

- of January, using BIR Form No. 0605.
- 2. Filing of required tax return/s to conform with the above tax types, whether with or without business operation, to avoid penalties.
- 3. For new business registrants, application for registration of manual Books of Accounts (B/As) shall be before the deadline for filing of the initial quarterly income tax return or annual income tax return whichever comes earlier, from the date of registration. Registration of new set of manual B/As shall be before its use.
- 4. Immediately inform the district office in case of transfer/cessation of business and other changes in registration information by filing BIR Form No. 1905.
- 5. For Self-Employed Individuals (SEI) whose gross sales and/or receipts and other non-operating income does not exceed P3,000,000 and who opted to avail of the 8% Income tax rate, the tax type Percentage Tax (PT) shall not be reflected in the Certificate of Registration (COR). However, at the start of each taxable year, such SEI shall be automatically subjected to graduated income tax rates and required to file quarterly percentage tax return (BIR Form No. 2551Q) and option to replace the COR to reflect "PT", unless qualified and opted to avail of the 8% Income tax rate annually.

<p>RDO DI <b>05818278</b></p> 	<p>I hereby certify that the above named person is registered as indicated above, under the provision of the National Internal Revenue Code, as amended.</p> <p style="text-align: center;">   <b>SUSANA D. GOLO</b>                  _____                  OIC-REVENUE DISTRICT OFFICER                  (Signature over Printed Name)             </p>
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**THIS CERTIFICATE MUST BE EXHIBITED CONSPICUOUSLY IN THE PLACE OF BUSINESS.**