



## APPLICATION OF BUSINESS RETIREMENT CERTIFICATE

Business Retirement Certification is issue to business operators that voluntarily or involuntarily discontinue or close its business operation

<b>Office or Division:</b>	Business Retirement Unit-Examination Division			
<b>Classification:</b>	Highly Technical			
<b>Type of Transaction:</b>	G2C- Government to Citizen			
<b>Who may avail:</b>	All Quezon City Business owners/operators closing their business			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1.Business Retirement Application form with location map originally signed by the owner		Business Retirement Unit		
2.Original(latest) tax bill, official receipts (3 yrs) and Original Business Permit (latest)		Business Permit and Licensing Department (Business Permit)		
3. <b>Single Proprietorship:</b> Original Affidavit of closure with exact effectivity date of closure <b>Partnership:</b> Original Partnership Dissolution with exact effectivity date of closure (original signed by all partners) <b>Corporation:</b> Original Secretary's Certificate or Board Resolution on closure or transfer of business with exact effectivity date of closure		Business Owner/operator		
4.Government issued ID Single Proprietorship: Original to be presented and photocopy to be submitted) Partnership: all ID of partners are required Corporation: ID of the president and signatories to the Board of Resolution (original to be presented and photocopy to be submitted) *Authorization letter from the owner and valid ID of the authorized representative		Business Owner/operator		
5.Original Barangay Certificate with exact effectivity date of closure and Official receipt paid from Barangay		Barangay Hall		
6.BIR Certificate of Registration (original to be presented and photocopy to be submitted)		BIR		
7.Original Certified Breakdown of Sales, if there are two or more line of business, branches & if AFS is consolidated				
8.Proof of business tax payment, tax bill, permit issued by other LGUs where other operations are situated (original to be presented and photocopy to be submitted)		Other LGU's		
9.Latest ITR with AFS on or before closure from the last payment of business operation (original to be presented and photocopy to be submitted)		BIR		
10.Latest VAT or Percentage Tax Returns (original to be presented and photocopy to be submitted)		BIR		
11.Books of Accounts (present upon evaluation/actual inspection and examination)		BIR		
12. Special Power of Attorney (SPA)		Owner or client being represented		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
<b>SUBMISSION OF APPLICATION</b>				



<p>1. Submit accomplished business retirement form with location map with complete documentary requirements *To avoid penalty, application shall be made within 20 days upon closure of business 1.1 Receive the releasing form and wait for the set appointment with the Revenue Examiner</p>	<p>1. Receive the submitted accomplished form with complete documentary requirements 1.1 Issue releasing form with tentative date</p>		10 minutes	Receiving Clerk, Business Examination and Retirement Division
Total			10 minutes	
<p><b>EVALUATION/CONSULTATION</b> 2. Return to the office on scheduled appointment with Revenue Examiner, if applicable 2.1 Request for the issuance of the Tax Bill</p>	<p>2. Discuss with Business Retirement Applicant issues or concerns, if any 2.1 Receive the docket for issuance of the Tax Bill 2.2 Inform the applicant to return within 3 days for the Tax Bill</p>		20 minutes	Examiner, Examination and Retirement Division  Assessment Clerk, Examination and Retirement Division
Total			20 minutes	
<p><b>ISSUANCE OF TAX BILL FOR PAYMENT</b> 3. Return to the office to receive the approved tax bill and order of certification fee 3.1 Pay the amount due and certification fee 3.2 Submit the original and photocopy of the tax bill, official receipt for taxes paid, and official receipt for certification fee to Clerk</p>	<p>3. Issue printed tax bill with approval from City Treasurer  3.1 Accept payment and issue the official receipt 3.2 Receive the documents and prepare the business retirement certificate 3.3 Inform the applicant to return within 3 days for the issuance of the signed certification</p>	<p>Depends on the ff: -Line of business -Gross sales -Area of business delinquency and/or deficiency taxes -date of closure  Certification Fee: P200.00</p>	<p>5 minutes  5 minutes  5 minutes</p>	<p>Assessment Clerk Examination and Retirement Division Cashier, Payment Lounge  Examination and Retirement Division</p>
Total			15 minutes	
<p><b>RELEASE OF CERTIFICATION</b> 4. Receive the Business Retirement Certificate</p>	<p>4. Release the Business Retirement</p>		5 minutes	Releasing Clerk, Examination and Retirement