

Be a BIR Registered Freelancer!

**The Ultimate DIY
BIR Tax Compliance Guide
for Freelancers**

2026 EDITION

George Mikhail R. Aurelio, CPA

Freelancers Tax Advisor

The Proven DIY Guide That Helped Thousands
of Freelancers Get BIR-Registered

thegaconsulting.com



Feedback from Online Freelancers:

I was soooo worried back then when i was still in the process of registering in BIR as a professional. There's too many information, process and documents to do!

Having *The Ultimate DIY BIR Tax Compliance Guide* in my journey as a freelancer helped me a lot and lessen the time i would have spent in registration and doing my taxes.

It's detailed, easy to understand and always updated .

- ***Angel Gronstad, Online Freelancer | CEO of Coffee Darling Inc***

Good eve po. Thank you po sa "*The Ultimate DIY BIR Tax Compliance Guide for Freelancers*" malaking tulong po sa registration.

Sobrang dami ng tao sa RDO at maingay din, ang hirap if mag-reregister ng walang idea sa mga forms and process.

From 7 AM to 5:20 PM sa BIR RDO 54B last Monday. Ang tagal pero nakatapos naman po same day.

- ***Jennilyn Felipe, Online Freelancer | Virtual Assistant***

Hello! I just registered with BIR two weeks ago, and I just want to give a huuuuuge thank you to whoever wrote the ultimate guide. It's been a tremendous help.

- ***Manoling Seveses Martinez, Online Freelancer***

I want to say thank you sa group na ito. I already registered my virtual assistance business to BIR kahapon. Salamat sa guide. Although medyo iba ang process dito sa Valenzuela City still complete ang forms ko bago ako pumunta. Thank you talaga!

- ***Rani Gil, Online Freelancer | Virtual Assistant***

Thank you soooo much for the *Ultimate Guide*! Been reading it a couple of times already, trying to grasp everything. Sobrang helpful po maraming salamat.

- ***Abbie Razel, Online Freelancer | Instagram Strategist***

Tax Filing - I followed a guide from *George Mikhail Aurelio*. Sobrang helpful and ang daling sundan kaya nakapag file na din ako on my own for the second quarter without stress! Sobrang thank you kahit di nya ko client.

- **Annabel De Lara**, *Online Freelancer | Virtual Assistant*

I'm officially a Registered Freelancer with the BIR! Super happy and kilig huhu..
Pwede na ako mag-loan sa bank.

I registered all by myself (DIY) with the BIG BIG HELP of sir *George Mikhail Aurelio*. He's an Accountant and he helps Freelancers register their businesses.

He has a super detailed GUIDE that he gives away for FREE. Just send him a message. Thank you sir!

- **Yen Habijan**, *Online Freelancer | Direct Response Copywriter*

Akala ko napaka hirap mag register ng business kaya medyo nag procrastinate ako. At dahil sa Free guide ni sir *George Mikhail Aurelio* of *GA Consulting* madali ko lang na process lahat. At first medyo naka ka intimidate yung guide pero kung susundin lang one step at a time, kaya naman talaga.

Smooth pa yung transaction ko pag dating sa RDO kase nakapag online appointment ako at nakapag fill up ng mga required docs bago pumunta ng RDO. Kaya kahit kulang sa tulog, push pa rin sa pag bangon ng maaga para maka pag register.

- **Royce Ortega** | *Online Freelancer*

First of all, thank you sir *George Mikhail Aurelio* para sa DIY guide, sobrang helpful non. Navery good po ako kanina dahil complete reqs and halos iba ay familiar na ko (dahil na din yun sa panunuod ko ng mga videos ni Sir *George*!)

- **Clione Angeles** | *Online Freelancer*

Hello, everyone. George here.

I'm the founder of GA Consulting, and together with my team, **we're empowering online freelancers through simple and stress-free tax compliance.**

As promised, we update this DIY guide every year. You are now reading the **2026 edition.**

The first version of this guide was released in **2021.** Since then, it has helped **thousands of online freelancers** understand the BIR registration process, complete their requirements properly, and stay compliant with their tax obligations.

Updating this guide annually is important. BIR registration rules, systems, and procedures continue to change, and freelancers are directly affected. This 2026 version reflects the **latest BIR registration requirements, processes, and updates** relevant to online freelancers.

All the information in this guide is based on our **actual experience** working with:

- Online freelance clients
- The Bureau of Internal Revenue (BIR)
- Our community, [Freelancers BIR Tax Compliance Support Group](#)
- Feedback from freelancers who successfully registered using this DIY guide

These insights are drawn from actual cases and real BIR registration processes.

I hope this guide helps you not only with your **BIR registration**, but also with your **long-term tax compliance** as a freelancer.

And congratulations on being part of the **1%.**

Yes, you read that right. BIR-registered online freelancers are still the minority in our industry. If you're reading this, it means you're interested, preparing, or already committed to doing things the right way.

That mindset alone already puts you ahead.

Cheers,
George

Done-For-You Services

No time to follow the guide? Let our done-for-you services handle everything for you.

Freelancer BIR Registration for Your Home, Travel, and Car Goals! 📌

We can do it for you! Stress-free! 🙏

- ✅ No need to research.
- ✅ No need to fill out application forms.
- ✅ No need to leave home or line up at the BIR.
- ✓ Trusted by 500+ freelancers since 2018
- ✓ Nationwide service

We have 2 Flagship services:

- I. [Stress-Free Freelancers BIR Registration](#)
- II. [Worry-Free and Time-Saver Freelancers BIR Tax Compliance](#)

If you'd like to explore these options, you may schedule a tax consultation call using the link below:

[Consultation Call Link](#)

Whether you prefer to do it yourself or have everything handled for you, **we've got you covered!**

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Part I

BIR Registration as a Freelancer Complete Guide

First, please note that each area is serviced by a different BIR Revenue District Office (RDO). Most freelancers use their residence address as their business address. This will be your basis for finding out which RDO you belong to, and it is where you will process your BIR registration.

Video Guide - [How To Know your BIR RDO | Revenue District Office](#)

What if my RDO is different from my current RDO for the registration?

No problem. Your new RDO will process the transfer during registration.

Once you know your RDO, let's proceed with the estimated costs and requirements.

Estimated Total Cost to Register:

1. Service Invoice: 10 Booklet	P2,000
2. 1 Cash Receipt Book	50
3. 1 Documentary Stamp Tax	<u>30</u>
Total	P2,080

Requirements to register your Freelance Business:

1. Taxpayer Identification Number
2. BIR Form 1901 - Application for Registration - 2 Copies
3. Valid ID - with birthdate and address
4. Occupational Tax Receipt. RDO 53B - Muntinlupa City only.

Detailed explanation per requirements:

1. Taxpayer Identification Number

If you don't have a TIN yet, the BIR will issue one to you during registration.

2. BIR Form 1901 - Application for Registration - 2 Copies

Duly filled-out BIR Form 1901. [Template Link](#).

Filling out Part VIII of BIR Form 1901 – Invoices

Ask for help from the BIR officer on this part.

You can ask the BIR officer who is processing your registration if you want them to handle the printing of the Service Invoice.

The minimum cost for 10 booklets, with 50 receipts per booklet, is around P1,500 to P2,000. All BIR RDOs have a recommended printer.

Please note that the BIR does not provide printing services. They only help facilitate the process with third-party BIR-accredited printers.

The officers will assist you with everything. Their help is already included in the P1,500 to P2,000 payment. Just discuss with them the size of the Service Invoice you prefer. The standard size is about one-third of a short bond paper, 7 inches long and 5 inches high. This is non-carbon and duplicate. You may request a carbon Service Invoice, but the price will be higher.

We recommend using duplicate Service Invoices only. Triplicate is not necessary and can be difficult to use.

3. Valid ID - with birthdate and address.

Make sure your address is current and matches the one you will use for registration. If you don't have an address yet, obtain a barangay certificate with your complete address, which you will use as your business address.

4. Occupational Tax Receipt (OTR) - Selected RDOs only

You will get this in your Municipal Hall, usually the same department where the Professional Tax Receipt (PTR) is being paid.

Based on our experience, the RDOs that are requesting the OTR as of **July 2025** are:
RDO 53B - Muntinlupa City only.

OTR Fees: P200 to P300.

Check here if your RDO is not requesting OTR based on our community feedback:

<https://www.facebook.com/groups/FreelancersBIRTaxCompliance/posts/690549798664537/>

[**All Templates Link**](#)

Once your requirements are complete, you may now book your eAppointment.

BIR Online Appointment - Recommended

Check if your RDO is now accepting online appointments. This is similar to the passport appointment system, which reduces hassle and saves a lot of time by avoiding queues.

Video Guide - [▶ BIR eAppointment System Guide | Hassle-Free BIR Processing](#)

Here's what you'll expect inside the BIR office.

1. Proceed to the window assigned for New Business Registration and submit all the documents. Pay the thirty pesos (P30) Documentary Stamp Tax, which will be attached to your BIR Certificate of Registration.
2. Advise the BIR officer that you need their help to process your BIR Service Invoice.

The BIR registration should be done within the day. In some instances, they will advise you to return on a specific day to claim your BIR Certificate of Registration.

Here are the BIR registration documents that you should have by now:

1. BIR Certificate of Registration.
2. BIR Form 1901 - Application for Registration (Receiving Copy).
3. BIR must issue invoice signage.

The Service Invoice printing usually takes 2 to 3 weeks, so you might not have it yet.

You are now a BIR-registered freelancer, but you still need to register a Cash Receipt Book. This is required for the Books of Accounts registration.

Buy 1 Cash Receipt Book from office supply stores like National Book Store, Expressions, or online platforms like Shopee. Make sure the book has at least 5 columns.

The Cash Receipt Book registration is an online process, so you can complete it from home.

Here are the guides for this:

- I. [ORUS Account Creation](#)
- II. [Cash Receipt Book Registration Guide](#)

After you've completed your Cash Receipt Book registration and received your BIR Service Invoice, you're now done with your freelancer BIR registration.

Here are the Complete BIR Registration Documents that you should have:

1. BIR Certificate of Registration
2. BIR Form 1901 - Application for Registration
3. BIR must issue invoice signage
4. BIR Registered Cash Receipt Book
5. BIR Service Invoice

Congratulations! You've successfully completed your BIR registration!

If you need any clarification or have any questions, feel free to ask for help in our community, the [Freelancers BIR Tax Compliance Support Group](#).

Part II

Freelancers BIR Tax Compliance

Just join our community, the [Freelancers BIR Tax Compliance Support Group](#). We are releasing a quarterly video guide with a final output for you to follow:

- I. Freelancer 1st Quarter ITR 2026 Filing Guide**
It will be released soon inside our community.
- II. Freelancer 2nd Quarter ITR 2026 Filing Guide**
It will be released soon inside our community.
- III. Freelancer 3rd Quarter ITR 2026 Filing Guide**
It will be released soon inside our community.
- IV. Annual ITR 2026 Filing Guide**
It will be released soon inside our community.

Part III

Manual Books of Account Guide

One of the features of the 8% Income Tax Rate option is that we are only required to monitor our income. There is no need to write your expenses in the Cash Disbursement Book.

You just have to manually copy (yes, handwritten) the data from your Income Summary into the Cash Receipt Book.

[Income Summary Link](#)

If you have registered other books such as the General Journal, General Ledger, or the Cash Disbursement Book, simply keep them.

Cash Receipt Book Sample

You just have to manually copy (handwritten) the data from your Income Summary into the Cash Receipt Book.

2026						
DATE	NAME	ADDRESS	SERVICE INVOICE #	TOTAL	DESCRIPTION	
1	01/21/26	CLIENT NAME 1	9 MADINI STREET, Q.C	0001	30,000	SERVICE FEE
2	02/15/26	CLIENT NAME 2	5 APPLE ST. MANDALAYON	0002	50,000	SERVICE FEE
3	02/28/26	CLIENT NAME 3	77 USA	0003	40,000	SERVICE FEE
4	03/17/26	CLIENT NAME 4	22 CANADA	0004	20,000	SERVICE FEE-VA
5	03/20/26	CLIENT NAME 5	123 AUSTRALIA	0005	50,000	SERVICE FEE-FB
6	03/30/26	CLIENT NAME 6	9 MADINI STREET, Q.C	0006	50,000	SERVICE FEE-SY
7				1ST QUARTER TOTAL	240,000	
8						
9	04/13/26	CLIENT NAME 7	5 APPLE ST. MANDALAYON	0007	30,000	SERVICE FEE
10	05/17/26	CLIENT NAME 8	77 USA	0008	50,000	SERVICE FEE
11	07/28/26	CLIENT NAME 9	22 CANADA	0009	40,000	SERVICE FEE
12	08/17/26	CLIENT NAME 10	123 AUSTRALIA	0010	20,000	SERVICE FEE-VA
13	06/20/26	CLIENT NAME 11	9 MADINI STREET, Q.C	0011	50,000	SERVICE FEE-FB
14	06/30/26	CLIENT NAME 12	5 APPLE ST. MANDALAYON	0012	50,000	SERVICE FEE-SY
15				2ND QUARTER TOTAL	240,000	
16						
17	07/17/26	CLIENT NAME 13	77 USA	0013	20,000	SERVICE FEE-V
18	08/20/26	CLIENT NAME 14	22 CANADA	0014	50,000	SERVICE FEE-FB
19	09/20/26	CLIENT NAME 15	123 AUSTRALIA	0015	50,000	SERVICE FEE-SY
20				3RD QUARTER TOTAL	120,000	
21						
22	10/13/26	CLIENT NAME 16	9 MADINI STREET, Q.C	0016	30,000	SERVICE FEE
23	11/17/26	CLIENT NAME 17	5 APPLE ST. MANDALAYON	0017	50,000	SERVICE FEE
24	11/28/26	CLIENT NAME 18	77 USA	0018	40,000	SERVICE FEE
25	12/17/26	CLIENT NAME 19	22 CANADA	0019	20,000	SERVICE FEE-VA
26	12/20/26	CLIENT NAME 20	123 AUSTRALIA	0020	50,000	SERVICE FEE-FB
27	12/30/26	CLIENT NAME 21	88 UNITED KINGDOM	0021	50,000	SERVICE FEE-SY
28				4TH QUARTER TOTAL	240,000	
29				TOTAL INCOME	\$ 840,000.00	



Here's the video guide:

[Cash Receipt Book Guide for BIR-Registered Freelancers](#)

Part IV

Filing & Payment Deadlines

Tax Form	Description	Year	Deadline
BIR Form 1701Q	1st Quarter Income Tax Return	2026	May 15, 2026
BIR Form 1701Q	2nd Quarter Income Tax Return	2026	August 15, 2026
BIR Form 1701Q	3rd Quarter Income Tax Return	2026	November 15, 2026
BIR Form 1701A	Annual Income Tax Return	2026	April 15, 2027

It is recommended to file and pay early after each taxable quarter, as system traffic tends to increase closer to the deadline.

Based on experience, filing on the exact deadline can significantly delay the receipt of your Tax Return Receipt Confirmation. Instead of the usual one hour or less, it may take several days or even weeks.

Part V

Closing

You now have a step-by-step guide to register and file your tax returns!

I'll update this guide every year. If there are new BIR rules that affect freelancers, we'll post and talk about them inside our community, the [Freelancers BIR Tax Compliance Support Group](#). So be sure to join the group and stay updated!

What more can you learn in our Support Group?

1. Video Guides! We're also releasing quarterly video guides to complement this eBook and guide you step by step.
2. Raise any concerns you have from the DIY guide. Most of your questions are already discussed inside the group.
3. Tax Deadline Reminders to help you stay on track.
4. Tax Planning tips and advice.
5. A support group of fellow freelancers focused on tax compliance.
6. Inside the group, I, along with the GA Consulting team and fellow freelancers, will do our best to answer all your questions about BIR tax compliance.
7. Success stories from our members' freelancing journeys.
8. Members share the goals they've achieved as BIR-registered freelancers.
9. **YES, it is FREE!**

Facebook Group link:

[Freelancers BIR Tax Compliance Support Group](#)

Maraming salamat! I hope you and your freelance business thrive and succeed.

[George Mikhail R. Aurelio](#)

Founder & Freelancers Tax Advisor at [GA Consulting](#)



Part VI

More DIY Guide Feedback

Home Goals - Achieved!

 **Freelancers BIR Tax Compliance Support Group**

 **Liz Zy**
October 25 at 8:57 PM · 🌐

I just want to say thank you to this group! Last year, I joined this group and started working on my BIR Docs na kasi I was planning to get a housing loan thru Pagibig! And now, I got my housing loan approved na! Thank you po sa lahat ng help! 🙏🥹❤️

 **Freelancers BIR Tax Compliance Support Group** · ·
Liz Zy · Feb 28 · 🌐

Question. Sa mga freelancer na may Pagibig account. Ano ang category niyo? Voluntary or self-employed?

As per Pagibig kasi, under SELF-EMPLOYED daw tayo lalo na kung may plano kang mag-housing loan. 🙏

👍 2 5 comments

Like Comment Send

atching comment

 **Liz Zy**
Nana Swann sa form po nila meron category na voluntary



[View insights](#) 6.5K post reach >

 You, Mai Bantog-Cruz, Levi Shiela Lastimosa Tingco and 206 others 57 Comments

 Love  Comment  Send

[All comments](#) ▾

 **George Mikhail Aurelio** Admin
Yayy!!! **Congratulations** Liz!! Ang ganda ng house mo! 🥳👏🥰

Like Reply 1w

 **Liz Zy** Author
George Mikhail Aurelio Thank you so much po sa group na binuo niyo! 🙏❤️

Love Reply 1w



Aya Leosala Dioses

1h · 🧑

Good evening po! Nakuha ko na yung COR ko. Thank you po kay sir George sa mga guides and kay Ms. Aya sa pagsagot sa mga pm/questions ko.

BIR FORM 2303
REVISED: APRIL 2019

REPUBLICA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
REVENUE REGION NO. 07B - EAST NCR
REVENUE DISTRICT OFFICE NO. 045 - MARIKINA

Date UCN Generated: April 12, 2022

CERTIFICATE OF REGISTRATION

TIN & BRANCH CODE	NAME OF TAXPAYER	TIN ISSUANCE DATE
REGISTERING OFFICE	X Head Office	July 30, 2015
REGISTERED ADDRESS	Branch	

TAX TYPES	FORM TYPES	FILING START DATE	FILING FREQUENCY	FILING DUE DATE
INDIVIDUAL INCOME TAX	1701/1701A	January 1, 2023	ANNUALLY	On or before April 15 of each year covering income for the preceding taxable year.
INDIVIDUAL INCOME TAX	1701Q	April 12, 2022	QUARTERLY	1st Quarter-on or before MAY 15 2nd Quarter-on or before AUGUST 15 3rd Quarter-on or before November 15
REGISTRATION FEE	0605	December 31, 2019	ANNUALLY	On or before the last day of January.

TAXPAYER TYPE/S PROFESSIONAL - IN GENERAL



Issay Lopez

April 25 at 5:36 PM · 🧑🏻



BIR 056 New Registration

P.S. Thank you so much sa group na to! And God bless to all hard working freelancers! Mabuhay tayong lahat 🎉





Jhen Morillos Datangel

April 29 at 5:33 PM · 🗨️



Hello po! Gusto ko lang po mag thank you kay Sir George sa mga tips nyo po para sa step by step Bir registration dahil today po ay nakuha na po namin ng hubby ko yung aming COR. God bless po sainyo Sir!



TAX TYPES	FORM TYPES	FILING START DATE	FILING FREQUENCY	FILING DUE DATE
INDIVIDUAL INCOME TAX	1701/17 01A	January 1, 2023	ANNUALLY	On or before April 15 of each year covering income for the preceding taxable year.
INDIVIDUAL INCOME TAX	1701Q	July 1, 2022	QUARTERLY	1st Quarter-on or before MAY 15 2nd Quarter-on or before AUGUST 15 3rd Quarter-on or before November 15
REGISTRATION FEE	0605	January 1, 2023	ANNUALLY	On or before the last day of January.
XPAYER TYPE/S	PROFESSIONAL - IN GENERAL			
SINESS INFORMATION DETAILS				
TRADE NAME 1	JHENNY M. DATANGEL		CATEGORY	REGISTRATION DATE
				April 19, 2022





Levi Shiela Lastimosa Tingco

April 25 at 4:47 PM · 🌐



Hi po. Sobrang thankful sa group na toh kasi sobrang helpful lahat ng tips na reason why I'm able to do DIY.

REGISTERING OFFICE		<input checked="" type="checkbox"/>	Head Office	<input type="checkbox"/>	Branch
REGISTERED ADDRESS					
PHILIPPINES					
TAX TYPES	FORM TYPES	FILING START DATE	FILING FREQUENCY	FILING DUE DATE	
INDIVIDUAL INCOME TAX	1701/17 01A	January 1, 2023	ANNUALLY	On or before April 15 of each year covering income for the preceding taxable year.	
PERCENTAGE TAX - QUARTERLY	2551Q	February 4, 2022	QUARTERLY	Within twenty five (25) days after the end of each taxable quarter.	
REGISTRATION FEE	0605	January 1, 2023	ANNUALLY	On or before the last day of January.	
TAXPAYER TYPE/S	PROFESSIONAL - LICENSED (PRC, IBP)				
BUSINESS INFORMATION DETAILS					
			CATEGORY	REGISTRATION DATE	
TRADE NAME 1	LEVI SHIELA L. TINGCO				February 4, 2022

You're Next!! :)

Part VII

Freelance Business Tax 101 Video Guides

Here are my recommended videos if you want to learn more about taxes for your freelance services.

- a.   Freelancer BIR Registration Overview 2024 
- b.   Freelancer BIR Tax Compliance Overview 2024 
- c.  8% Income Tax Rate | Graduated Income Tax | OSD | Itemized ...
- d.  Tax Payment Guide via Maya | Hassle-Free Tax Payment
- e.  Freelancers BIR Tax Penalties | BIR Late Filing & Late Payment
- f.  Income-Based Tax Computation for Freelancers (e.g. ₱100k, ₱...

About the Author



George eats, sleeps, and breathes Freelancers' BIR Registration and Tax Compliance.

He is a Freelancers' Tax Advisor and the founder of GA Consulting. As a freelancer himself, he noticed the lack of information and support available for freelancers when it comes to BIR matters. That's why he decided to exclusively support and empower freelancers through simple and stress-free tax compliance.

Get in touch with George on Facebook, TikTok, and inside the [Freelancers BIR Tax Compliance Support Group](#).

[Community](#)

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[YouTube](#)

[LinkedIn](#)