

Documentary Requirements:

For Manual Bound Invoices:

- 1. Final clear sample of OWN Invoices/Supplementary Invoices; (1 original) and
- 2. For subsequent application
Last issued ATP (1 photocopy) or Printer Certificate of Delivery (PCD) (1 photocopy); or Any booklet from the last issued ATP. (Booklet to be presented)

For Manual Loose Invoices:

- 1. Permit to Use Loose Leaf Invoices; (1 photocopy)
- 2. Final clear sample of OWN Invoices/Supplementary Invoices; (1 original) and
- 3. Last issued ATP for subsequent application. (1 photocopy)

Additional Documents , if applicable:

- 1. If transacting through a Representative:

For Individual:

- 1.1 Special Power of Attorney (SPA) executed by the taxpayer-applicant indicating specific transaction; [1 original for first time submission, if authorized to more than one transaction, submit certified true copy (together with the original copy for presentation and validation only]
- 1.2 Any government-issued ID of the taxpayer and authorized representative; (1 photocopy, both with one specimen signature)

For Corporation/Non-Individual:

- 1.1 Board Resolution/Written Resolution (in case of OPC) or Secretary's Certificate, indicating the purpose and the name of the authorized representative; [1 original for first submission, if authorized to more than one transaction, submit certified true copy (together with the original copy for presentation and validation only)]
- 1.2 Any government-issued ID of one of the signatories and authorized representative. (1 photocopy, both with one specimen signature)

Only the head office shall file the "Application for Authority to Print (ATP) Invoices". One (1) application should be filed and one (1) permit should be issued for every establishment (head office or each branch). The data that should appear in the ATP are the data pertaining to the establishment that will use the invoices.