



TAXPAYER REGISTRATION/TIN APPLICATION FORM
TYPE OR PRINT AND CHECK APPROPRIATE BOXES

1	Taxpayer Name	
2	<input type="checkbox"/> Sole Proprietor (<i>present valid ID</i>) SSN:	
	<input type="checkbox"/> Partnership (<i>attach ORIGINAL agreement</i>)	
	<input type="checkbox"/> Corporation (<i>attach ORIGINAL charter, by-laws, articles of incorporation</i>)	
	<input type="checkbox"/> Non-Profit Corporation (<i>attach ORIGINAL charter, by-laws, articles of incorporation</i>)	
	<input type="checkbox"/> Other: _____ (<i>attach valid document(s)</i>)	
3	E-mail Address	
<i>(This email will be used for official communication with the Bureau of Revenue and Taxation)</i>		
4	Authorized Representative(s) Name & Title	
	Name:	Title:
	Email:	Contact #:
	Name:	Title:
	Email:	Contact #:
5	Primary Contact Person Name & Title	
6	Bus. Tel:	Cell #:
	Fax #:	Other #:
7	Physical	Name of building / land village: Hamlet: State: Brief description:
		<input type="checkbox"/> Own <input type="checkbox"/> Rent/Lease (<i>attach rent/lease agreement/contract</i>) Agreement Expiration Date: _____
	Mailing	
8	Tax Registration Types	
	<input type="checkbox"/> Additional \$100 License Fee	Taxpayer reasonably expected to generate annual gross revenue \$50,000 or less
	<input type="checkbox"/> Gross Revenue Tax	Taxpayer reasonably expected to generate annual gross revenue over \$50,000 and not registering for PGST.
	<input type="checkbox"/> Compulsory PGST Registration	<input type="checkbox"/> Taxpayer reasonably expected to earn annual taxable supplies over \$300,000
		<input type="checkbox"/> Taxpayer is a State Owned Enterprise mandated to register for PGST
<input type="checkbox"/> Taxpayer is operating under a Foreign Investment Approval Certificate		
<input type="checkbox"/> Voluntary PGST Registration	<i>I voluntarily register for PGST and decree the following:</i> <input type="checkbox"/> It is reasonably expected that the value of my annual taxable supplies will equal or exceed \$50,000. <input type="checkbox"/> I will properly keep records of my operations dating back at least 3 calendar years upon my registration.	

	Voluntary PGST Registration (Continued)	<input type="checkbox"/> I will fully comply with my tax obligations imposed under Division 2 of Title 40 of the Palau National Code upon my registration. <input type="checkbox"/> I will be able to comply with my obligations under the Palau Goods and Services Tax Act and all its promulgated regulations, including keeping proper records and filing regular and reliable PGST returns.		
	Company Tax Year <i>(for PGST Registrants Only)</i>	<i>(determines BPT installments)</i>		
	<input type="checkbox"/> International Transportation Tax	Non-resident carriage companies providing transportation of passengers, livestock, mail, merchandise and any other goods loaded in Palau and destined to a place outside the Republic. <i>(Include schedule)</i>		
9	<input type="checkbox"/> I am operating in the Informal Makit Sector.			
10	<input type="checkbox"/> I have attached a Bureau of National Treasury - Bank Account Information Form <i>(required if PGST registered)</i> .			
DECLARATION: I HEREBY DECLARE THAT ALL OF THE INFORMATION PROVIDED IN THIS FORM INCLUDING ANY SUBMITTED ATTACHMENTS ARE TRUE AND CORRECT.				
PRINT NAME		SIGNATURE		DATE
STATUS <i>(CHECK APPROPRIATE BOX)</i> : <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partner <input type="checkbox"/> Director <input type="checkbox"/> Duly Authorized Person				
FOR OFFICIAL USE ONLY				
Date Received:	Received/Verified By:	Document Delivery Preference:	Tax Identification Number:	PGST Certificate Number:
		<input type="checkbox"/> Email <input type="checkbox"/> Post <input type="checkbox"/> Mail <input type="checkbox"/> Self Pickup		

Tax 001 – Instructions

This tax form, named as Tax Form One and written as Tax-001, is the Bureau of Revenue and Taxation (BRT) Unified Taxpayer Registration and Tax Identification Number Application Form. It will be used for all new taxpayers to provide basic information required by the Bureau, to apply for a Tax Identification Number and to register under a single tax category.

1. Taxpayer Name: *Provide the name of the Taxpayer using this form.*
2. Type of Ownership: *Select your type of ownership.*
 - a. *Mark Sole Proprietor, if applicant is the sole owner of the company, **indicate** Social Security Number(ROP).*
 - b. *Mark Partnership, if an existing partnership owns the company. If applicant is starting a partnership, visit the Office of the Attorney General (AG’s office) for registration information and to produce an official partnership agreement which must be attached with this form.*
 - c. *Mark Corporation, if an existing corporation owns the company. If applicant is starting a corporation, visit the AG’s Office for information and to produce official charter, by-laws, and articles of incorporation which must be attached with this form.*
 - d. *[Other] will be the default type if above ownership types do not apply to taxpayer. Indicate your type of ownership on the line and attach any validating documents. Inquire at tax office for more information.*
3. Email Address: *Indicate an email address to be used for official communication with BRT.*
4. Authorized Representative(s) Name & Title: *Please fill in the name(s) of individual(s) to be authorized to act on behalf of taxpayer in dealings with BRT including filing returns, processing forms and retrieving/editing taxpayer information held by the Bureau. Please also include the title and contact information for each individual and if necessary, a letter specifying the level of authority granted.*
5. Primary Contact Person Name & Title: *Provide the name and title of the primary person for BRT to contact when a need arises to communicate to the taxpayer. Note that a contact person is separate from an authorized person and would need to be also registered as an authorized person to act on behalf of the taxpayer.*
6. Primary Contact Information: *Provide the primary contact details of the business and the designated contact person.*
7. Primary Physical and Mailing Address:
 - a. *For “Physical” indicate the location where the business can be found, specifying the name of the building/land, village, hamlet, state and provide a brief description.*
 - b. *Check one of the appropriate boxes: ‘Own’ if applicant owns physical location, ‘Rent/Lease’ if applicant rents or leases the location and must attach rent or lease agreement or contract with this form. Also indicate the expiration date of the agreement.*
 - c. *For “Mailing” indicate the P.O. Box Number/Street Address, State, Country and Zip code.*
8. Tax Registration Types: *Indicate through a box selection which tax category classification the taxpayer falls under based on the expected annual gross revenue or taxable supplies. Inquire with the tax office if you require clarification(s).*
 - a. *Additional \$100 License Fee – Select if your expected annual gross revenue is \$50,000 or less*

- b. Gross Revenue Tax – *Select if your expected annual gross revenues will exceed \$50,000 and you will not voluntarily register for PGST*
- c. Compulsory PGST Registration – *Select if your mandated to register for PGST. Further select you classification as a PGST compulsory registrant.*
- d. Voluntary PGST registrant – *Select if the value of your annual taxable supplies is reasonably expected to exceed \$50,000 but below \$300,000 and you wish to register for PGST. As a voluntary registrant you must meet each of the requirements listed in the next column and must select each to ensure your ability to comply with PGST Registration requirements. Your application will then be pending approval of the BRT Director.*

Note. Your tax classification registration will be amended if the actual gross revenue/ taxable supplies your company realizes falls under a different category than initially expected.

- 9. Company Tax Year (For PGST Registrants Only): *Indicate the tax year of the company, inputting the actual starting and closing date of your company books. This annual indication will determine your BPT Installments and the filing of your BPT Return.*
- 10. International Transportation Tax: *Select if your a non-resident carriage company transporting persons and goods from Palau to other countries. Include a schedule of your operations detailing expected time of arrival and departures from Palau.*
- 11. Informal Makit Sector: *Select if your business is operating in the informal makit sector.*
- 12. Bank Account Information: *Select if you are registering a bank account with the Bureau of Treasury for tax purposes. After completion, seal the form in an envelope and submit with your application. This is mandatory for PGST registering taxpayers.*
- 13. DECLARATION: *After reading and acknowledging the declaration, print name, sign and date.*
- 14. Status: *Indicate the status of the person filing this application. If your a ‘Duly Authorized Person’ you must provide an official authorization document.*

