



PANANAW 2020

2019 ITRILING





BIR FORMS

BIR Form No. **1700**

Version January 2018

Annual Income Tax Return For Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Related Income)

BIR Form No.

1701
Version January 2018

Annual Income Tax Return For Individuals (including MIXED Income Earner), Estates and Trusts

BIR Form No.

1701A

Version January 2018

Annual Income Tax Return For Individuals Earning Income PURELY from Business/Profession (Those under the graduated income tax rates with OSD as mode of deduction OR those who opted to avail of the 8% flat income tax rate)



BIR FORMS

BIR Form No.

1702-RT

Version January 2018

Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate

BIR Form No.

1702-EX
Version January 2018

Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers **EXEMPT Under the Tax Code**, as Amended, [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws, with NO Other Taxable Income

BIR Form No.

1702-MX

Version January 2018

Annual Income Tax Return for Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/PREFERENTIAL RATE

FREQUENCY	DUE DATE	ATTACHMENTS	
ANNUALLY	APRIL 15 of the following year **2 ND Installment OCTOBER 15	Audited FS, Statement of Mgt. Responsibility, SAWT + 2307, etc. (Applicable Attachments, if any)	
ANNUALLY	APRIL 15 of the following year **2 ND Installment OCTOBER 15	SAWT + 2307, etc. (Applicable Attachments, if any) Note: NO FS for OSD and 8% Option	
ANNUALLY	APRIL 15 of the following year	2316 (Applicable Attachments, if any)	
QUARTERLY	MAY 15		
QUARTERLY	AUGUST 15	SAWT + 2307	
QUARTERLY	NOVEMBER 15		
	ANNUALLY ANNUALLY QUARTERLY QUARTERLY	ANNUALLY APRIL 15 of the following year **2ND Installment OCTOBER 15 ANNUALLY APRIL 15 of the following year **2ND Installment OCTOBER 15 ANNUALLY APRIL 15 of the following year ANNUALLY APRIL 15 of the following year QUARTERLY MAY 15 QUARTERLY AUGUST 15	

Note: File a RETURN even if there is NO AMOUNT to be paid to avoid STOP FILER CASES (Please check your COR of registered tax type)

BIR FORM	FREQUENCY	DUE DATE FOR CALENDAR YEAR	DUE DATE FOR FISCAL YEAR	ATTACHMENTS
1702-RT 1202-EX 1702-MX	ANNUALLY	APRIL 15 of the following year	15th Day of the 4 th Month (FISCAL)	Audited FS, Statement of Mgt. Responsibility, SAWT + 2307, etc. (Applicable Attachments only, if any)
1702Q (1st QTR)	QUARTERLY	MAY 30	60 days following the close of each of the first 3 quarters	
1702Q (2 nd QTR)	QUARTERLY	AUGUST 30		SAWT+2307
1702Q (3 rd QTR)	QUARTERLY	NOVEMBER 30	of the taxable year whether calendar or fiscal year.	S/ (V Z SO

Note: File a RETURN even if there is NO AMOUNT to be paid to avoid STOP FILER CASES (Please check your COR of registered tax type)



For the purpose of determining the date when the returns are filed, it shall be the date the original eFiling was duly submitted.

The accompanying schedules and manual attachments (i.e.

Financial Statements, Statement of Management Responsibility, DVD-R with sworn declaration per RR No. 22-2015 [BIR Form No.s 2307/2316],etc.)

may still be MANUALLY FILED within fifteen (15) days after the electronic filing of the return, to the concerned LT OFFICE/RDO where they are registered.



Required attachments under eFPS submitted to BIR

ITR with Filing Reference Number (FRN)

Required Attachments

Manually filed within fifteen (15) days after the electronic filing of the return, to the concerned LT Office/RDO where they are registered.





Required attachments under eBIRForms submitted to BIR

ITR duly signed

- + eMail notification received from BIR
 - + Required Attachments

Manually filed within fifteen (15) days after the electronic filing of the return, to the concerned LT Office/RDO where they are registered.



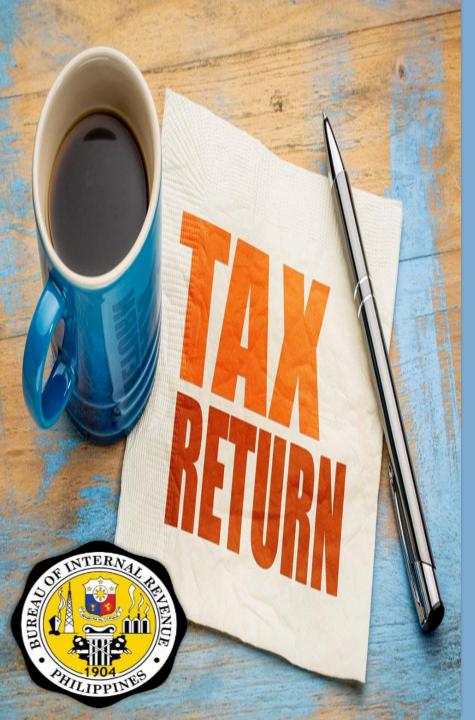




Pursuant to RMO 6-2010 dated January 19, 2010, as amended by RMO 13-2010 dated February 3, 2010 and RMO No. 13-2011 dated March 6, 2011, all AABs are reminded that:

3.1 All AABs shall receive the income tax returns by **stamping the official receiving seal On the space provided** for in the **three (3) copies of the return**, whether or not the taxpayer is under the jurisdiction of a regional office with Document Processing Division (DPD). Any copy of the return in excess of three (3) copies shall not be stamped "RECEIVED" by the AABs.

However, in the case of **CORPORATIONS AND OTHER JURIDICAL PERSONS** covered by BIR Form No. 1702, there shall be stamped "RECEIVED" in at least **two (2) extra copies of the audited financial statements for filing with the Securities and Exchange Commission (SEC).**



The attached **FINANCIAL STATEMENTS** to the ITR shall be **STAMPED RECEIVED ONLY ON THE PAGE** of

- The Independent Auditors Report
- The Balance Sheet, and
- The Income Statement

Pursuant to RMO No. 13-2010 and the Memorandum of Agreement executed between the SEC and the BIR on February 17, 2010.

The other pages of the financial statements and its attachments **NEED NOT ANYMORE** be stamped received.



Distribution of Certificates BIR Form 2307

For EWT

- On or before the 20th day of the month <u>following</u> the close of the taxable quarter.
- Upon request of the payee, however, the payor must furnish such statement to the payee simultaneously with income payment

For Percentage Tax on Government Money Payment

- ➤ On or before the 10th day of the month following the month in which withholding was made.
- Upon request of the payee, however, the payor must furnish such statement to the payee simultaneously with income payment

RR 2-2015

Amending RR 2-2006 and 11-2013 with respect to the submission of copies of **BIR**Form 2307 and 2316

SAWT shall be submitted under RR 1-2014 using Data Entry and Validation module of the BIR.









IN LIEU of the submission of HARD COPIES of BIR Form 2307 as an attachment to SAWT, the following procedures must be observed;





BIR Form 2307 & 2316

- 1. **SCAN** the original copies of BIR Form 2307 through a scanning machine or device.
- 2. Store the soft copies using pdf file format with filenames **ALPHABETICALLY ARRANGED** in **DVD-R**. The file name shall contain the following info separated by and underline:
 - a. BIR Registered name of the Taxpayer-Payor
 - b. TIN including branch code
 - c. Taxable period

Example: ABC Corp_001234567000_12312019

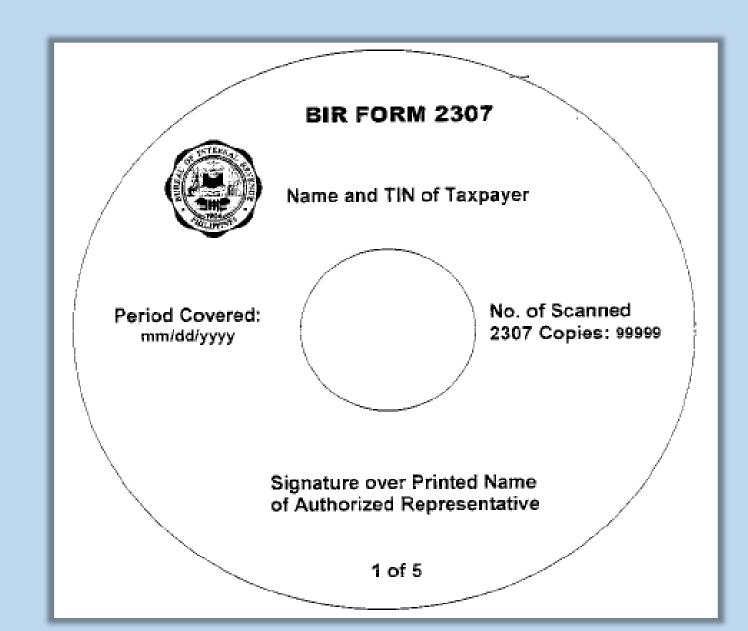
However, if several BIR Form 2307 same payor, same taxable period, indicate at the end of the series no.

ABC Corp_001234567000_12312019_**1**ABC Corp_001234567000_12312019_**2**ABC Corp_001234567000_12312019_**3**

Several BIR Form 2307 SAME PAYOR IN A MONTH

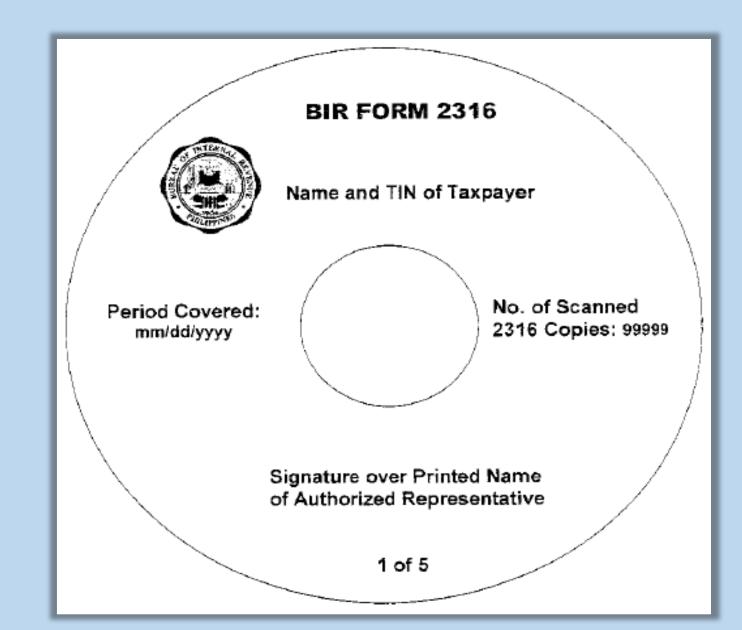


BIR Form 2307





BIR Form 2316







S w o r

SWORN DECLARATION

REPUBLIC OF THE PHILIPPINES	
PROVINCE OF	
(Registered Name of Compa	<u>active</u>], [<u>Nationality</u>], of legal age designated as (<u>Position</u>) of <u>any/Corporation</u>], with business address located at do hereby certify the following:
	requirements of Revenue Regulations No, submitted of DVD-R/s] containing (Number of Scanned BIR Form eriod mm/dd/yyy.
	the DVD-Rs being submitted herewith conform to the quirements set by the Bureau of Internal Revenue.
	BIR Form 2307/2316 contained in the DVD-R/s being submitted and exact copies of the original thereof.
I HEREBY DECLARE UND ATTESTATIONS ARE TRUE AND O	ER THE PENALTIES OF PERJURY THAT THE FOREGOING ORRECT.
	Name and Signature of Authorized Representative TIN:
of, 20 by	before me, in the City/Municipality of, this day with Residence Certificate No issued at
of 20)
Notary public Dec. No.	BUREAU OF INTERNAL REVENUE RECORDS MGT. DIVISION
Page No.	SAP 0 5 2015
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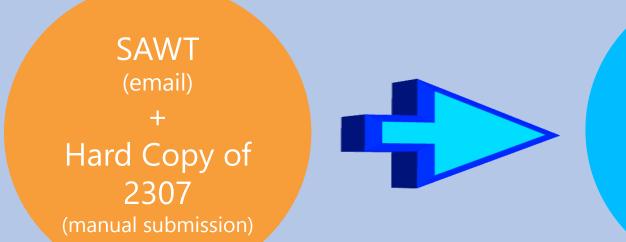
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BIR Form 2307 & 2316

3. Submit the DVD-R to the BIR where registered, together with a NOTARIZED SWORN CERTIFICATION (Annex C), duly signed by the authorized representative of the TP certifying that the soft copies of the said form are the complete and exact copies of the original thereof.



SAWT
(email)
+
DVD-R w/

Sworn (manual submission)

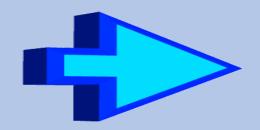




TAXPAYERS COVERED

- **➤ Mandatory for LTS**
- Any Non-LTS OPTION to comply Non-LTS shall NO LONGER BE ALLOWED TO SUBMIT IN HARD COPIES thereafter once the said TP opted to comply with the requirements prescribed by these regulations.

SAWT
(email)
+
Hard Copy of
2307
(manual submission)



(email)
+
DVD-R w/
Sworn
(manual submission)

SAWT





Not qualified under substituted filing (BIR Form 2316) and MUST FILE BIR FORM No. 1700

- 1. Employee with MULTIPLE EMPLOYERS for the year.
- 2. TAX DUE not equal to TAX WITHHELD.
- 3. Employee and spouse whose TAX DUE is not equal to TAX WITHHELD by their respective employers.





Not qualified under substituted filing (BIR Form 2316) and MUST FILE BIR FORM No. 1701

- 1. Employee with MIXED INCOME (Compensation + Business)
- 2. Employee whose spouse is engaged in business.
- 3. Employee whose spouse is in practice of profession.

Availing 8% Income Tax Rate Option



Criteria should ALL BE SATISFIED to be able to qualify and avail of the 8% income tax rate option:

- **a. INDIVIDUALS** (Single Proprietor or Professional or Mixed Income Earner)
- b. Gross sales/receipts and other non-operating income did **not exceed the P3M VAT threshold** during taxable year;
- c. Subject only to percentage tax under Section 116 of the NIRC, as amended; or taxpayers exempt from VAT or other Percentage Taxes; and
- **d.Must have signified their intention to elect the 8%** income tax rate thru any of the enumerations under Section II (7) of this Order.



8% option is NOT AVAILABLE to the following individual taxpayers

- a. Purely Compensation Income Earners;
- **b. VAT-registered taxpayers**, regardless of the amount of gross sales or receipts and other non-operating income;
- c. Taxpayers exempt from VAT or other percentage taxes whose gross sales/receipts and other non-operating income exceeded the P3M VAT threshold during the taxable year;
- d. Taxpayers who are subject to Other Percentage Taxes under Title V of the Tax Code, as amended, except those subject under Section 116 of the same Title;
- e. Partners of a General Professional Partnership (GPP);
- f. Individuals enjoying income tax exemption





8% income tax rate option is required to be SIGNIFIED and selected every taxable year

7.1 New Business Registrant

- a. Upon registration using BIR Form 1901 and/or 1701Q; or
- **b. On the initial quarter return** (BIR Form 2551Q and/or 1701Q) of the taxable year after the commencement of a new business/practice of profession.

7.2 Existing Individual Business Taxpayers

- a. Filing of BIR Form 1905 (Application for Registration Information Update) at the beginning of the taxable year, to enddate the form type of quarterly percentage tax. Provided that an option to avail the 8% income tax rate shall be selected in filing the initial quarterly income tax return for income tax purposes; OR
- b. 1st Quarterly Percentage Tax Return; and/or
- c. 1st Quarterly Income Tax Return.





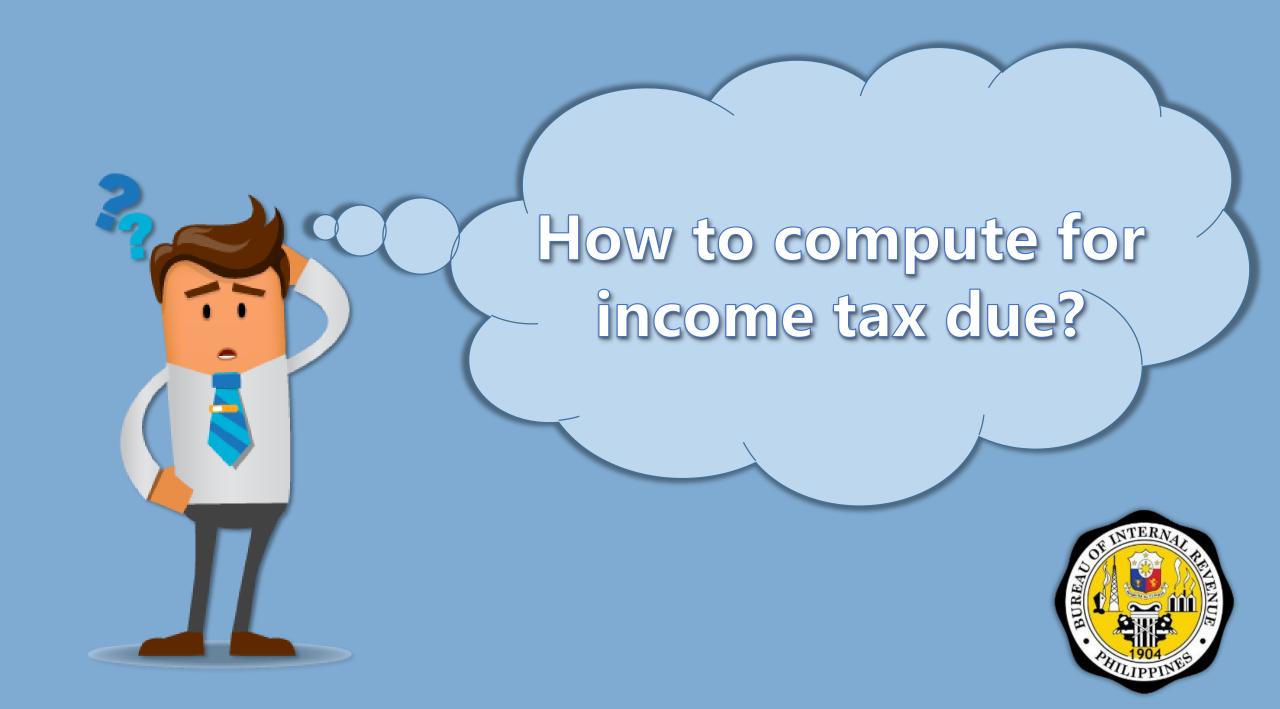
Qualified and availed of the 8% income tax rate option is:

- a. Required to file the **Quarterly Income Tax Return,** unless exempted by any revenue issuances
- b. Required to file the **Annual Income Tax Return** (FS is not required to be attached);
- c. Not required to file the 2551Q;
- d. Required to signify the intention to avail the 8% income tax rate every taxable year.
- e. Required to maintain books of account and issue receipts/invoices

However, in case of **MIXED INCOME EARNER**, the taxable income is based on the gross sales/receipts and other non-operating income **without the P250,000 reduction**, if the option availed is the 8% income tax rate.











INDIVIDUALS

For Individuals taxed using Graduated Income Tax Rate

GROSS SALES/RECEIPTS

LESS: COST OF SALE/SERVICE

GROSS INCOME

LESS: ALLOWABLE DEDUCTIONS (Itemized Deductions/ 40%OSD)

NET INCOME/TAXABLE INCOME

TAX DUE (Graduated Rates of 20% - 35%)

LESS: CWT (BIR FORM 2307)

TAX STILL DUE

NOTE: May pay income tax due on two (2) equal installments, provided amount is more than P2,000.00





INDIVIDUALS

For Individuals taxed at using 8% Income Tax Rate

GROSS SALES/RECEIPTS
LESS: P250,000 DEDUCTIONS
TAXABLE INCOME

TAX DUE (8% Rate x Taxable Income)

LESS: CWT (BIR FORM 2307)

TAX STILL DUE

NOTE: May pay income tax due on two (2) equal installments, provided amount is more than P2,000.00





TAX BASES AND RATES

Ordinary Corporations

GROSS SALES/RECEIPTS

LESS: COST OF SALES/SERVICES

GROSS INCOME x 2% MCIT

LESS: DEDUCTIONS

NET INCOME x 30% RCIT

TAX DUE (MCIT or RCIT, whichever is HIGHER)

LESS: CWT (BIR FORM 2307)

TAX STILL DUE





Correctness and validity of the following deductions/expenses subject to the ceiling/limitations prescribed under existing laws and regulations:

- \rightarrow Interest Expenses (IE) Sec 34(B)(1) of the NIRC
- → Charitable and other contributions (CC) Sec 34(H)(1) of the NIRC
- →Entertainment and Representation Expense (EAR) RR 10-2002
- → Depreciation Expense RR12-2012





Special Allowable Itemized Deductions

- There shall be allowable deductions from gross income in computing taxable income, in addition to the regular allowable deduction, as provided under the existing regular and special laws, rules and issuances such as, but not limited to:
 - Rooming-in and Breast-feeding Practices under RA 7600
 - Adopt-A-School Program under RA 8525
 - Expanded Senior Citizens Act under RA 9257
 - Free Legal Assistance under RA 9999
 - Employing Disabled Person under RA 7277



BIR FORM 1701A (RMC 17-2019)

Annual ITR for Individuals earning income PURELY from business/profession.

- a. OSD using graduated income tax rate.
- **b. 8% option** to avail income tax rate.
- The new return is readily available under the BIR Forms-Income Tax Return section of the BIR website. (www.bir.gov.ph)
- Manual filers shall download the PDF version of the new BIR Form No. 1701A, print it and then fill out the applicable item/fields.
- File using eBIRForms (download Offline eBIRForms Package v7.6)
- File using eFPS (if eFPS registrant)

Electronic Bureau of Internal Revenue Form (eBIRForms)

- 1. The **new return** is already available in the **Offline eBIRForms Package v7.6**
- 2. eBIRForms filers/individuals mentioned above shall download such eBIRForms package and use the BIR Forms No. 1701A in filing and paying the annual income tax due starting the year 2018 and which is due on or before April 15, 2019.



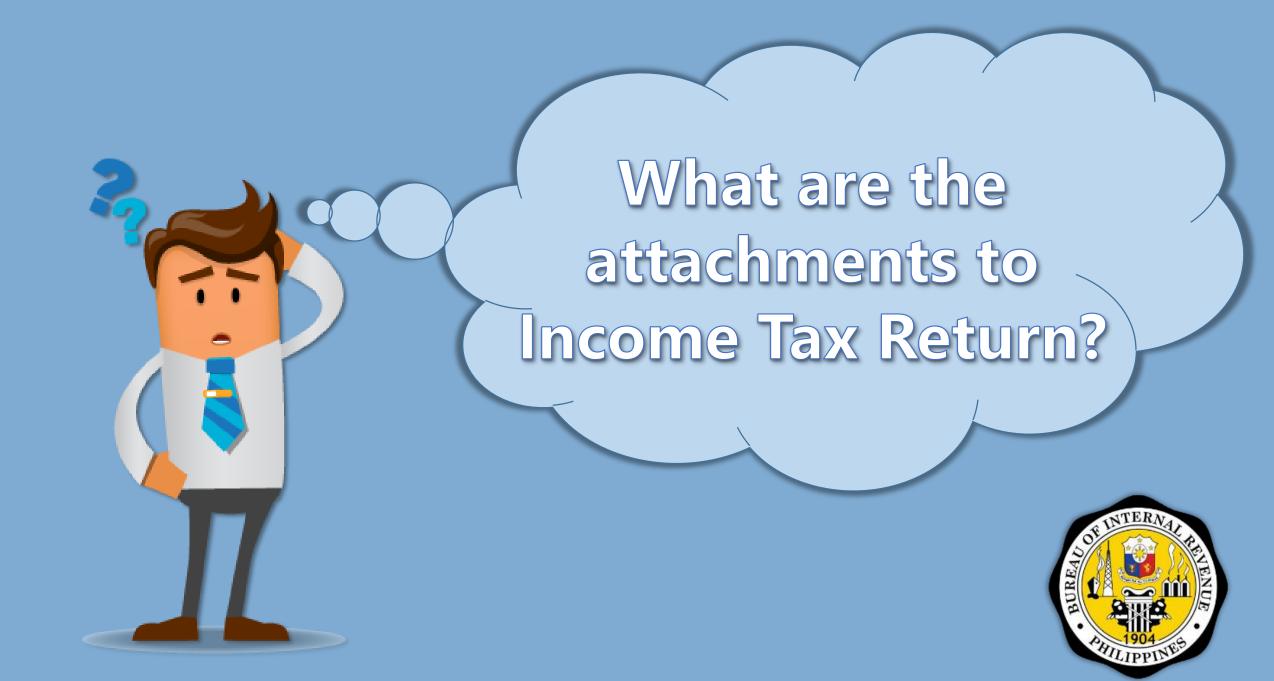


Electronic Filing and Payment System (eFPS)

- 1. The **new return** is already available in the **eFPS Facility.**
- 2. eFPS filers/individuals mentioned use the BIR Forms No. 1701A in filing and paying the annual income tax due starting the year 2018 and which is due on or before April 15, 2019.











BIR Form 1700:Annual Income Tax Return For Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Related Income)

- 1. Certificate of Income Tax Withheld on Compensation (BIR Form No. 2316)
- 2. Duly approved Tax Debit Memo, if applicable.
- 3. Proofs of Foreign Tax Credits, if applicable.
- 4. Income Tax Return previously filed and proof of payment, if filing an amended return for the same taxable year

Deadline:

ON OR BEFORE THE 15TH DAY OF APRIL of each year covering taxable income for calendar year 2019 and thereafter

BIR FORM 1701-Annual Income Tax Return Individuals, Estates and Trusts

Documentary Requirements

- 1. Certificate of Independent CPA duly accredited by the BIR. (The CPA Certificate is required if the gross sales, earnings, receipts exceeded the P3M)
- 2. Account Information Form (AIF) and/or Financial Statements (FS), including the following schedules prescribed under existing revenue issuances which must form part of the Notes to Audited FS:
 - a. Taxes and Licenses
 - b. Other information prescribed to be disclosed in the Notes to FS
- **3. Statement of Management Responsibility (SMR)** for Annual Income Tax Return.





BIR FORM 1701-Annual Income Tax Return Individuals, Estates and Trusts

- **4.** Certificate of Income Payments not subjected to Withholding Tax (**BIR Form No. 2304**)
- 5. Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) or Scanned copy of BIR Form 2307 submitted to RDO/LTS in DVD-R with Sworn Statement (Mandatory for LT/Optional for Non-LT)

Summary Alphalist of Withholding Taxes (SAWT) emailed to: essubmission@bir.gov.ph

6. Certificate of Compensation Payment/Tax Withheld (BIR Form No. 2316)





BIR FORM 1701-Annual Income Tax Return Individuals, Estates and Trusts

- 7. Duly approved Tax Debit Memo, if applicable.
- 8. Proof of prior years' excess credits, if applicable.
- 9. Proof of Foreign Tax Credits, if applicable.
- **10.** For amended return, proof of tax payment and the return previously filed.
- 11. Proof of other tax payment/credit, if applicable.
- **12.** Authorization letter, if filed by an authorized representative

Deadline: ON or BEFORE THE 15TH DAY OF APRIL covering income for the calendar year 2019 and thereafter.





BIR FORM 1701Q-Quarterly Income Tax Return for Individuals, Estates and Trusts Including Those with Mixed Income

Documentary Requirements:

- 1. Certificate of Creditable Tax Withheld at Source (BIR Form 2307), if applicable.
- 2. Duly approved Tax Debit Memo, if applicable.
- 3. Proof of other payment/s made, if applicable.
- 4. Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT), if applicable.

Deadlines:

May 15 of the current taxable year

August 15 of the current taxable year

November 15 of the current taxable year

for 1st Quarter

- for 2nd Quarter

- for 3rd Quarter





BIR FORM 1702-Annual Income Tax Return for Corporations and Partnership

Documentary Requirements:

- 1. Certificate of Income Payments not subjected to Withholding Tax (BIR Form 2304), if applicable.
- 2. Certificate of Creditable Tax Withheld at Source (BIR Form 2307), if applicable.
- 3. Duly approved Tax Debit Memo, if applicable.
- 4. Proof of Foreign Tax Credits, if applicable.
- 5. Income tax return previously filed and proof of payment, if amended return is filed for the same taxable year.
- 6. Account Information Form (AIF) or the Certificate of the Independent CPA with Audited Financial Statements, if the **gross annual sales,**

earnings, receipts or output exceed P3,000,000

- 7. Proof of prior year's excess tax credits, if applicable.
- 8. Summary Alpha list of Withholding Taxes (SAWT)
- 9. Statement of Management Responsibility (SMR)

Deadline: ON or BEFORE THE 15TH DAY OF THE FOURTH MONTH following the close of the taxpayer's taxable year.





BIR FORM 1702 AIF –Account Information Form (For Corporations and Partnership)

- NOTE: Pursuant to Sec. 71 of RA 10963, otherwise known as Tax Reform Acceleration and Inclusion Act, amending Sec. 232 of the Tax Code, as amended, in relation to RMC 6-2001, corporations, companies or person whose gross annual sales, earnings, receipts or output exceed P3,000,000.00 may not accomplish this form.
- ➤ In lieu thereof, they may file their annual income tax returns accompanied by balance sheets, profit and loss statement, schedule listing income-producing properties and the corresponding income therefrom, and other relevant statements duly certified by an independent CPA.





BIR FORM 1702Q-Quarterly Income Tax Return for Corporations and Partnership

Documentary Requirements:

- 1. Certificate of Creditable Tax Withheld at Source (BIR Form 2307), if applicable.
- 2. Duly approved Tax Debit Memo, if applicable.
- 3. Proof of other payment/s made, if applicable.
- 4. Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT), if applicable.

Deadline: 60 days following the close of the taxable quarter.





BIR Form 1700



Republic of the Philippines BCS/ For BIR Department of Finance Use Only Item: Bureau of Internal Revenue BIR Form No. Annual Income Tax Return 1700 Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Income) January 2018 (ENCS) Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes Page 1 with an "X". Three (3) copies must be filed: two (2) copies for BIR and one copy for the taxpayer. 1 For the Year (YYYY) 2 Amended Return? 3 Alphanumeric Tax Code (ATC) Part I - Background Information on Taxpayer/Filer 4 Taxpayer Identification Number (TIN) 5 RDO Code 6 Taxpayer Type NRANETB* Employee 0, 0, 0, 0, 0(Regular Rates) (25%)7 Taxpayer's Name (Last Name, First Name, Middle Name) 8 Registered Address (Indicate complete address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905) 8A ZIP Code 9 Date of Birth (MWDD/YYYY) 10 Email Address 11 Citizenship 12 Claiming Foreign Tax Credits? 13 Foreign Tax Number, if applicable Yes No 14 Contact Number (Landline/Cellphone No.) 15 Civil Status Single Married Legally Separated Widow/er 17 Filing Status 16 If married, spouse has income? No Joint Filing Separate Filing Yes

Part II – Background Information on Spo	ouse
18 Spouse's TIN	20 Taxpayer Type Employee NRANETB* (Regular Rates) (25%)
21 Spouse's Name (Last Name, First Name, Middle Name)	
22 Contact Number	
24 Claiming Foreign Tax Credits? Yes No 25 Foreign Tax Number	
Part III – Total Tax Payable	(DO NOT enter Centavos; 49 Centevos or Lass drop down; 50 or more round up)
Particulars	A) Taxpayer/Filer B) Spouse
26 Tax Due (Either from Part V.A Item 47A/B OR Part V.B 53A/B)	<u> , , , , , , , , , , , , , , , , , ,</u>
27 Less: Total Tax Credits/Payments (From Part V.C Item 58A/B)	
28 Net Tax Payable/(Overpayment) (Item 26 Less Item 27) (From Part V Item 59A/B)	
29 Less: Portion of Tax Payable Allowed for 2 nd Installment to be paid on or before October 15 (50% or less of Item 26) (applicable only to employee subject to regular IT rates)	
30 Amount of Tax Payable/(Overpayment) (Item 28 Less Item 29)	
Add: Penalties 31 Surcharge	
32 Interest	
33 Compromise	
34 Total Penalties (Sum of Items 31 to 33)	
35 Total Amount Payable/(Overpayment) (Sum of Items 30 and 34)	
36 Aggregate Amount Payable/(Overpayment) (Sum of Items 35A and 35B)	
I declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority the contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If signed by an Authoriza	ereof. Further, I give my consent to the processing of my information as
	37 Number of Attachments
Printed Name and Signature of Taxpayer/Authorized Representative	





Graduated Income Tax Rates

BIR Form No. 1700 January 2018 (ENCS) Page 2	Annual Income Tax Retu Individuals Earning Purely Compensation In (Including Non-Business/Non-Profession Inc	con	ne						₩,	7		170	01/	18EN	ICS P2
TIN	Taxpayer's Last Name	1	-						-					1 1	
					I					ĺ			1		
	Part V – Computation of Ta	X.													
If subject to graduate	d rates, fill in items 42 to 47; if subject to 25%, fill in items 48 to 53					DON	DTon	ter Cem	tavos,	49 Contav	os or La	es drop	down; 50	or mor	(qu bnuon e
Part V.A - Subject to	Graduated Rates		Α	T	ахра	yer.	/File	er .			В) S _[oous	e	
42 Gross Compensat	ion Income (From Schedule 1 Item 5Ac/5Bc)		I	I	 			1		1	I	1	l I	1	
43 Less: Non-Taxable	e / Exempt Compensation														
44 Gross Taxable Co	mpensation Income (Item 42 Less Item 43)		[L							Ĺ		<u> </u>		
45 Add: Other Taxable N	on-Business/Non-Profession Income (specify)		<u>[</u>	L							Ļ		<u> </u>		L
46 Total Taxable Inco	ome (Sum of Items 44 and 45)														
47 Tax Due [Item 46 x	Applicable Income Tax Rate (refer to tax table below)] (To Part III Item 26)]	I]	I I		



Part VI - Schedule Schedule 1 - Gross Compensation Income and Tax Withheld (Attach Additional Sheet/s, if necessary) Gross Compensation Income and Tax Withheld (On Items 1, 2, 3 and 4, enter the required information for each of your employers and mark (X) whether the information is for the Taxpayer or the Spouse (should be separate item nos. even if both have the same employer). On item 5A, enter the Total Gross Compensation and Total Tax Withheld for the Taxpayer and on item 5B, for the Spouse. (b) NOT ontar Contavos: 49 Contavos or Less drop down; 50 or more round up) a. Name of Employer Taxpayer Spouse b. Employer's TIN Continuation of Schedule 1 (Enter the amount of compensation and tax c. Compensation Income Subject d. Compensation Income e. Tax Withheld to Regular/Graduated Rates Subject to 25% Flat Rate withheld corresponding to the above employer Gross Compensation Income and Total Tax Withheld for TAXPAYER (To Part V Items 42A/48A and 54A) Gross Compensation Income and Total Tax Withheld for SPOUSE (To Part V Items 42B/48B and 54B) TABLE 1 - Tax Rates (effective January 1, 2018 to December 31, 2022) TABLE 2 - Tax Rates (effective January 1, 2023 and onwards) If Taxable Income is: Tax Due is: If Taxable Income is: Tax Due Is: Not over P 250,000 Not over P 250,000 Over P 250,000 but not over P 400,000 20% of the excess over P 250,000 Over P 250,000 but not over P 400,000 15% of the excess over P 250,000 30,000 + 25% of the excess over P 400,000 Over P 400,000 but not over P 800,000 P Over P 400,000 but not over P 800,000 P 22,500 + 20% of the excess over P 400,000 Over P 800,000 but not over P 2,000,000 P 130,000 + 30% of the excess over P 800,000 Over P 800,000 but not over P 2,000,000 P 102,500 + 25% of the excess over P 800,000 Over P 2,000,000 but not over P 8,000,000 | P 490,000 + 32% of the excess over P 2,000,000 Over P 2,000,000 but not over P 8,000,000 P 402,500 + 30% of the excess over P 2,000,000 Over P 8,000,000 P 2,410,000 + 35% of the excess over P 8,000,000 Over P 8,000,000 P 2,202,500 + 35% of the excess over P 8,000,000



BIR Form 1701A

	For BIR BCS/ Use Only Item:			(Depa	lic of the Philipp artment of Finar I of Internal Rev	nce				
	BIR Form No. 1701A January 2018 Page 1	Individu [Those un (Enter all required infor	als Earning Inc der the graduated OR those who opto mation in CAPITAL	ncome T come PURELY f I income tax rates v ted to avail of the 8' L LETTERS using Builed with the BIR and	rom Business/ with OSD as mode % flat income tax LACK ink. Mark ap	Profession of deduction rate] plicable boxe	on			701A 01/18 P1
	1 For the Year (MM/Y	mb i		ded Return?	Yes		Short Period I	Retum?	Yes	☐ No
			Part I – E	Background Inf						
	4 Taxpayer Identific	ation Number (TIN)	- 0,0,0	i	RDO Code	6 Taxpay	yer Type Single Pro	oprietor	Prof	fessional
	7 Alphanumeric Tax	· ' '		ncome - Graduate Income - 8% IT f	_	┥	ncome from Pro ncome from Pro			Rates
	8 Taxpayer's Name	(Last Name, First Name, M	fiddle Name)							
	9 Registered Addre	SS (Indicate complete addres	ss. If the registered add	liness is different from the i	urrent address on to th	e RDO to undate	e moistered address hu	using BIR Form No	1905)	
								<u> </u>		
	10 Date of Birth (MM/)	DDYYYY 11 Email Ac	ddrana					9A ZIF	Code	
ı	To Date of Bitti (MM/I	DUTTTT) IT EMAIL AC	l I I I		1 1 1 1				1 1 1	
ı	12 Citizenship		• • • •	13 Claiming Fore	ign Tax Credits?	14 Forei	gn Tax Numbe	Γ, if applicable	2	
ı				Ye	es No					
	15 Contact Number	(Landline/Cellphone No	.) 16 Civil 9	Status						
				Single	Marrie	ed	Legally Sep	arated	Wid	low/er
ı	17 If married, spous	e has income?	Yes	No)	18 Filing	Status .	Joint Filing	Sep	arate Filing
ı	19 Tax Rate	Graduated rates wit of deduction	h OSD as meth				nder Sec. 24(A) & other non-operating in	_		

Part II – Total Tax Payable					(DX	NOT	enter	Centa	vos; 49	Conta	708 OF	Loss dr	ор домг	n; 50 or	more	round up)
Particulars			A)	Tax	pay	er/F	iler					B)	Spo	use		
20 Tax Due (Either from Part IV.A Item 46 OR Part IV.B Item 56)			L			L					L	L	丄	L		
21 Less: Total Tax Credits/Payments (From Part IV.C Item 64)			L	L		L					L	L	上	L		
22 Net Tax Payable/(Overpayment) (Item 20 Less Item 21) (From Part IV Item 65)		L	ı	L		ī		ı			ı			L		
23 Less: Portion of Tax Payable Allowed for 2 nd Installment to be paid on or before October 15 (50% or less of Item 20)		L	L	L		Ĺ	Ĺ			L	L			Ţ		
24 Amount of Tax Payable/(Overpayment) (Item 22 Less Item 23)		· 	Ц	<u>.</u>	· 	Ļ		· 		<u>.</u>	Ļ			_		
Add: Penalties 25 Surcharge		Ĺ	Ĺ	Ĺ	Ĺ	Ĺ	Ĺ	Ĺ		L	Ĺ	Ĺ	Ĺ	Ţ	Ţ	i
26 Interest		L	L	L	L	ı	L	ı			L	L		T		
27 Compromise																
28 Total Penalties (Sum of Items 25 to 27)		L	L	L	L	ı	L	l			L	L		L		
29 Total Amount Payable/(Overpayment) (Sum of Items 24 and 28)		L	L	L		L					L		\perp	丄		
30 Aggregate Amount Payable/(Overpayment) (Sum of Items 29A & 29B)							L		L	L	L	丄				
If overpayment, mark one (1) box only. (Once the choice is made, the same is irrevocable)																
To be refunded To be issued a Tax Credit Certificate (TCC)	L															arter
I declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, v pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under auti																
contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If signed by an															,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
								3	1 Nu	mbe	ero	f Att	tachn	nen	ts	
Printed Name and Signature of Taxpaver/Authorized Representative	a .														-	





Optional Standard Deduction (OSD 40%)

BIR Form No. 1701A January 2018 Page 2	Individuals Earnir [Those under the grader	al Income Tax Return ng Income PURELY from Business/P duated income tax rates with OSD as mode of the opted to avail of the 8% flat income tax ra	rofe of dec							Ŋ	Ţ	1	W		1701		1/18	2
TIN		Tax Filer's Last Name																
	0,0,0,0,0			L	_	_										<u> </u>	Ш	╛
# Ontional Standard Da	dustisms (OSD) fill in its	Part IV – Computation of Income	Tax											_				
IV.A – For Graduated I		s 36 to 46; if 8%, fill in items 47 to 56			А) Ta		yer/F		Centav	OS, 49	Contave	os or Les		Spot		ore round	up)
36 Sales/Revenues/Re																		╗
	s, Allowances and Discou	nte	\vdash								\vdash							\dashv
			<u> </u>		<u> </u>	<u> </u>	<u> </u>				╀				1			\dashv
38 Net Sales/Revenue:	s/Receipts/Fees (Item 36 L	Less Item 37)																凵
39 Less: Allowable Dec	duction - Optional Standa	rd Deduction (OSD) (40% of Item 38)		I	ı	ı	ı	ı	ı	ı					ı		L	
40 Net Income (Item 38	Less Item 39)			. — I	- I	I	I	i	I	I					ī			П
Add: Other Non-Opera	ting Income (specify below))																
41				ı		ı	ı		ı	ı					ı	1	1	
42					i	i	i	i	i	i					i			٦
43 Amount Received/Share	e in Income by a Partner from G	General Professional Partnership (GPP)		 I	i	ī	i	i	ı	i		 	 		i			ヿ
44 Total Other Income	(Sum of Items 41 to 43)							L										\neg
45 Total Taxable Incon	ne (Sum of Items 40 and 44)							L		ı								\neg
46 TAX DUE (Item 45 x I	Applicable Tax Rate based on	Tax Table below) (To Part II – Item 20)		ı	ı	ı		ı	I	ı								\Box



8% Income Tax Rate Option

IV.B - For 8% Income Tax Rate (Those whose sales/receipts/others did not exceed P3M and	opted	at th	ie ini	tial o	uarte	er for	this	rate)	 -			_	, 	
47 Sales/Revenues/Receipts/Fees		- 			ı		I			 I I				-	\neg
48 Less: Sales Returns, Allowances and Discounts		<u> </u> 	<u>. </u>	<u> </u>	<u>. </u>		<u> </u>	I		l I	<u>.</u>		<u> </u>		\exists
49 Net Sales/Revenues/Receipts/Fees (Item 47 Less Item 48)		ļ Ī	 	<u> </u>	<u>. </u>		<u> </u> 	! 		L .	<u> </u>		 		
Add: Other Non-Operating Income (specify below)												J	ļ	ļ	
50]			[
51		: 		! 				I		 			· ·	1	
52 Total Other Non-operating Income (Sum of Items 50 and 51)		! 						 		<u>. </u>			<u>,</u>		
53 Total Taxable Income (Sum of Items 49 and 52)]							
54 Less: Allowable reduction from gross sales/receipts and other non-operating income of PURELY self-employed individuals and/or professionals in the amount of P 250,000															
55 Taxable Income/(Loss) (Item 53 Less Item 54)]	Ī												
56 TAX DUE (Item 55 x 8% Income Tax Rate) (To Part II - Item 20)								<u> </u>							



Tax Credits/Payments

IV.C - Tax Credits/Payments (attach proof)												
57 Prior Year's Excess Credits		l			.		Ĺ	L	l [J	Ī	
58 Tax Payments for the First Three (3) Quarters												
59 Creditable Tax Withheld for the First Three (3) Quarters			1				L	L		J	1	
60 Creditable Tax Withheld per BIR Form No. 2307 for the 4th Quarter							[l		j		
61 Tax Paid in Return Previously Filed, if this is an Amended Return			1					l			1	
62 Foreign Tax Credits, if applicable							Ī					
63 Other Tax Credits/Payments (specify)							1	1			1	
64 Total Tax Credits/Payments (Sum of Items 57 to 63) (To Item 21)												
65 Net Tax Payable/(Overpayment) (Item 46 OR 56 Less Item 64) (To Part II - Item 22)												



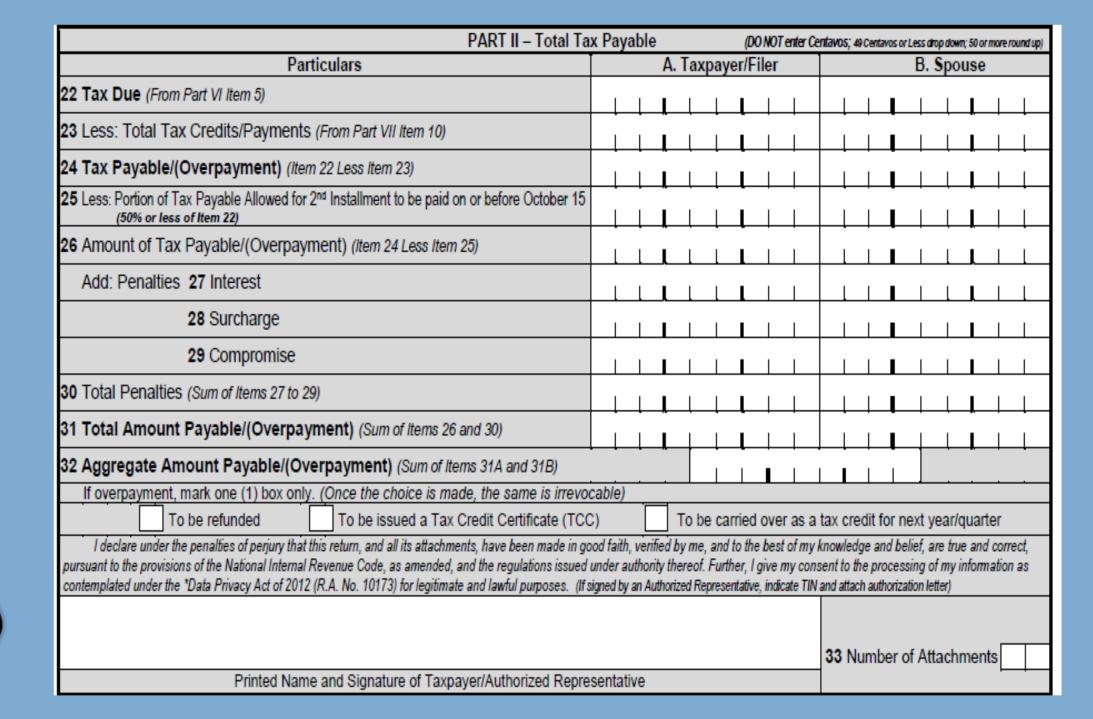
	Part V – Background	Information on Spouse											
66 Spouse's Taxpayer Identificat	tion Number (TIN) 67	RDO Code 68 Filer's Spouse Type											
	- 0,0,0,0	Single Proprietor Professional											
69 Alphanumeric Tax Code (ATC	c) IIO12 Business Income - Graduati	ed IT Rates II014 Income from Profession – Graduated IT Rates											
	II015 Business Income - 8% IT	Rate II017 Income from Profession – 8% IT Rate											
70 Spouse's Name (Last Name, Fi	irst Name, Middle Name)												
71 Contact Number	72 Citi	72 Citizenship											
73 Claiming Foreign Tax Credits	3? Yes No 74 Foreign Ta)												
75 Tax Rate Graduated r of deduction		in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of NIRC railable if gross sales/receipts and other non-operating income do not exceed Three million pesos (#3M)]											
TABLE 1 – Tax Rates (effective Janu	uary 1, 2018 to December 31, 2022)	TABLE 2 – Tax Rates (effective January 1, 2023 and onwards)											
If Taxable Income is:	Tax Due is:	If Taxable Income is: Tax Due is:											
Not over P 250,000 Over P 250,000 but not over P 400,000	0% 20% of the excess over P 250,000	Not over P 250,000 0% Over P 250,000 but not over P 400,000 15% of the excess over P 250,000											
	P 30,000 + 25% of the excess over P 400,000	Over P 400,000 but not over P 800,000 P 22,500 + 20% of the excess over P 400,000											
Over P 800,000 but not over P 2,000,000	P 130,000 + 30% of the excess over P 800,000	Over P 800,000 but not over P 2,000,000 P 102,500 + 25% of the excess over P 800,000											
	P 490,000 + 32% of the excess over P 2,000,000	Over P 2,000,000 but not over P 8,000,000 P 402,500 + 30% of the excess over P 2,000,000											
Over P 8,000,000	P 2,410,000 + 35% of the excess over P 8,000,000	Over P 8,000,000 P 2,202,500 + 35% of the excess over P 8,000,000											



BIR Form 1701

For BIR BCS/ Use Only Item:			(Dep	artment	he Philipp nt of Finan ternal Reve	ce					
BIR Form No. 1701 January 2018 (ENCS) Page 1	Individuals (in	cluding MIX		Earner	r), Estate CK ink. Mark	es and	ble boxes with			01 01/18	ENCS P1
1 For the Year (YYYY)			ed Return?	<u> </u>	Yes	No		eriod Retum?	Yes		No
		PART I - B	Background I	nforma	ation of T	axpay	er/Filer				
4 Taxpayer Identification	n Number (TIN)		-	-		- 0	0 0 0	0 5 F	RDO Code		
6 Taxpayer Type	Single Proprieto	r 🗌 Pr	ofessional		Estate		Trust	Compe	ensation Earn	er	
7 Alphanumeric Tax Co	on Income II015 Bu	siness Income -			1017 Income f	from Profe	ssion-Graduated I ession – 8% IT R	Rate II	1013 Mixed Income 1016 Mixed Income	e – 8% IT	Rate
8 Taxpayer's Name (Las	t Name, First Name, Mic	Idle Name)/ES	STATE OF (Fire	t Name,	Middle Na	me, Lasi	t Name)/TRUS	ST FAO: (First	Name, Middle Na	ame, Last	Name)
		1 1 1									
9 Registered Address (II	ndicate complete address.	If the registered	address is different	t from the	current addre	ess, go to	the RDO to upda	te registered addr	ess by using BIR I	orm No. 1	1905)
										++	
				1				9/	A ZIP Code		l_ L_
10 Date of Birth (MMDD/YY	yy) 11 Email Addres	SS									
									1 1 1		1
12 Citizenship			13 Claiming Fo	reign Ta	x Credits?	14 For	eign Tax Nu	ımber, if appli	cable		
				es [No						
15 Contact Number (Land	line/Cellphone No.)	16 Civil St	atus (if applicat	ole)				1, , ,			
	-,1,1,1,1,1,	<u> </u>	Single		M	arried		Legally Ser	parated	Wide	ow/er
17 If married, spouse has		Yes		No			ing Status	Joint F		eparate	
19 Income EXEMPT from If yes, fill out also consol		Per Tax Regin						EFERENTIAL of ALL activities	RATE?	Yes ne (Part X	No 01
21 Tax Rate* Graduate (choose one) (Choose Me	ed Rates ethod of Deduction in Item		Method of Dedu Itemized De ISec. 34(A-J), I	eduction				ndard Deduct	tion (OSD) evenues/Fees (S	ec. 34(L),	, NIRC]
	u of Graduated Rate:							₹C			







BIR Form No.

Annual Income Tax Return

Individuals (including MIXED Income Farner). Estates and Trusts.

Page 2	IIIdivido	uais (illoluc			ic Luiiic	·	ites unit	· · · · · · · ·					17	701 01	/18ENCS	S P2
TIN	<u> </u>		Tax File	r's Last N	Name .						<u> </u>					1
1 1 1 1 1	_	0 0 0 0 0														
			PART	IV – Back	ground l	nformat	ion of S	oouse								
1 Spouse's Taxpayer I	dentification I	Number	I .I	-	ı .		-	0 0	0 0	0	2 F	RDO C	ode			J
3 Filer's Spouse Type	s	Single Propri	etor		Pr	ofessio	nal				Comp	oensati	on E	amer		
4 Alphanumeric Tax Co	ode (ATC)	II012 Busin	ess Income-G	raduated IT	Rates	11014 Inc	ome from P	rofession-	Graduated	IT Rates		013 Mixed	d Incom	ne-Gradu	uated IT Ra	ates
II011 Compensa	tion Income	II015 Busin	ess Income -	8% IT Rate	L	11017 Inc	come from	Profession	– 8% IT F	late		1016 Mixe	ed Incor	me – 8%	6 IT Rate	
5 Spouse's Name (Last	Name, First Na	ame, Middle N	ame)													
				1 1	1 1		1 1				1 1	1 1		1		1
6 Contact Number				7 Ci	itizenship)	 I I	 L L	- · 						 	
8 Claiming Foreign Tax	x Credits?	Yes	No		jn Tax Nu f applicable)	ımber			ΙĮ		1 1	l I		1	.1 .1	
10 Income EXEMPT fr			Yes Yes	no (Port VI)			e subjec							Yes	No)
[If yes, fill out also cons	solidation of AL	.L Acuviues pe			Deduction		, fill out a e one)	iso cons	pildauori	OI ALL	acuviue	s per ra	x Kegi	ime (Pa	((X) <u> </u>	
Rate* Gradua	ted Rates Method of Deduc	ction in Item 12		Itemized	Deduction A-J), NIRC]	on			nal Stand f Gross S					Sec. 34	(L), NIRCj	7
	eu of Graduat if gross sales/re									•	•	•	•	•		•





Schedule 1-Gross Compensation Income & Tax Withheld

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																			om	•																							
	ule 1 – Gros:		_												_																												
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Gross	Compensation	and	1 10	tal I	ах	Wit	hhei	d foi	rthe	l ax	paj	yer	and	l on	Iten	1 3E	3, fo	r th	ie Sį	DOL	ise	L .			(U	ON	016	enter	Cer	itavi)5 <u>,</u> 4	19 Ca	entar	/05 0	r Le	255 d	rop d	own,	; 50	or n	ore	roun	nd up)
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	Spouse						I		ı		1		ĺ		ĺ		ĺ		1		b. E	mpl	oye	r's	HN	l		I	1	Ī		I	1	I		I	1	I		I		I	
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3A	Gross Com	pens	satio	n l	nco	me	and	d To	tal '	Тах	Wi	thh	eld	for									<u> </u>	<u> </u>																		<u> </u>	
SA	TAXPAYER (To	l .																																									
3B	Gross Com	pens	atio	n l	nco	me	and	d To	ıtal	Tax	Wi	thh	eld	for																													
VD	SPOUSE (To Pa	art V 3	iched	lule 2	2 Iten	n 4B	and I	art I	/II Ite	m 5B)																																	



Schedule 2-Taxable Compensation Income

Schedule 2 – Taxable Compensation Income	(DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)
Particulars	A. Taxpayer/Filer B. Spouse
4 Gross Compensation Income (From Part V Schedule 1 Item 3Ac/3Bc)	
5 Less: Non-Taxable / Exempt Compensation	
6 Taxable Compensation Income (Item 4 Less Item 5)	
7 Tax Due-Compensation Income (Item 6 x applicable Income Tax Rate)	



Schedule 3.A-Taxable Business Income (for Graduated IT Rate)

Schedule 3 – Taxable Business Income (If graduated rates, fill in items 8 to 24; if	8% 1	lat ii	ncon	ne t	ax r	ate, 1	ill in	items	25	to 30	0)				
3.A – For Graduated Income Tax Rates								_,				 			
8 Sales/Revenues/Receipts/Fees	Lι	L		ı	ı			ı		L				L	ı
9 Less: Sales Returns, Allowances and Discounts	l ı			ı	ı		1	ı		L				ı	1
10 Net Sales/Revenues/Receipts/Fees (Item 8 Less Item 9)	L			1	1		1	ı		L		l			1
11 Less: Cost of Sales/Services (applicable only if availing Itemized Deductions)	آ ا	·	L	Ĺ	·	i	i	·		l		L		·	·
12 Gross Income/(Loss) from Operation (Item 10 Less Item 11)	l ı						- 1	1		L				1	
Less: Deductions Allowable under Existing Laws															
13 Ordinary Allowable Itemized Deductions (From Part V Schedule 4 Item 18)	L	L		ı	ı			L		L				ı	L
14 Special Allowable Itemized Deductions (From Part V Schedule 5 Item 3 and/or Item 6)	آ ا	·	L	Ĺ	·	i	i	·		l		L	 L .	l	·
15 Allowance for Net Operating Loss Carry Over (NOLCO) (From Part V Schedule 6 Item 8 and/or Item 13)	l ı			ī	1		- 1	1		ı		l		1	1
16 Total Allowable Itemized Deductions (Sum of Items 13 to 15)	l ı						- 1	1		L				1	
OR															
17 Optional Standard Deduction (OSD) (40% of Item 10)	Ιί	Ĺ	Ĺ	Ĺ	ı	i	i	l		l				l	l
18 Net Income/(Loss) (<u>If Itemized</u> : Item 12 Less Item 16; <u>If OSD</u> : Item 10 Less Item 17)	L	L		L						L		L			
Add: Other Non-Operating Income (specify below)															
19	Щ								_	<u>. </u>	ш	 			
20	ш								↓_		ш				
21 Amount Received/Share in Income by a Partner from General Professional Partnership (GPP)	lι	ı	ı	ı	ı		1	ı		ı		ı	l I	ı	ı
22 Total Other Non-Operating Income (Sum of Items 19 to 21)		ı				ī	i			ı		l			i
23 Taxable Income-Business (Sum of Items 18 and 22)		i		i	·		i	i							
24 Total Taxable Income – Compensation & Business (Sum of Items 6 and 23)	l		ī												
25 Total Tax Due-Compensation and Business Income (under graduated rates) (Item 24 x applicable income tax rate) (To Part VI Item 1)															



Schedule 3.B-Taxable Business Income (for 8% Flat IT Rates)

BIR Form No. 1701 January 2018 (ENCS) Page 3	Annua Individuals (includin				Tru	sts						170	01 01	/18EN	ICS P3	
TIN		Tax Filer's Last Name														
	_		1 1	1	ı		ı	ı	1 1	ı	1 1		ı	1		ı
3.B - For 8% Flat Inc	ome Tax Rate				(D	O NO	T ente	r Centa	wos; 49 Ce	ntavos	or Les	s droj	o down;	50 or i	nore ro	und up)
			-	A. Ta	axpay	/er/Fi	ler				В. 9	Spous	se			
26 Sales/Revenues/Re	s)	ı	 	ı	ı	ı	 I I		 I I	i	ı		 I I			
Add: Other Non-Operat	ting Income (specify below)						Ī									
27									 					· 		
28 Total Income (Sum o	f Items 26 and 27)			l	 L	·	·	i	 		 L L	i	·	L	L	·
29 Less: Allowable reduction employed individuals and/or p		l		l	l		1 [L					Į		
30 Taxable Income/(Lo																
31 Tax Due-Business Incom							1 1							ı		
32 Total Tax Due-Compensat	1)															



Schedule 4-Ordinary Allowable Itemized Deductions

Schedule 4 - Ordinary Allowable Itemized Deductions (attach additional sheet/s, if	neces	san)														
1 Amortizations		ı		ī			<u>. </u>					ī					1
2 Bad Debts		ı			. — I	ı		 			i	ī	i		ī		ī
3 Charitable and Other Contributions		ı				ı					i	ī	i	ī	ī	ī	ī
4 Depletion		i		- 		. — I					i	ī	i	ī	ī		
5 Depreciation		ı	I	- L	ı	I	L			 _ [ī	ı		ī		
6 Entertainment, Amusement and Recreation						. — L					i	ī			ī		
7 Fringe Benefits		ı	ı	ı	ı	ı				- 1		ī	1				
8 Interest		ı	ı	ı	ı	ı							1				
9 Losses		ı	ı	ı	ı	ı							ı				
10 Pension Trusts		ı	L	ı	L	L						ı	ı				
11 Rental		L	L	L	L	L	L			L	L	ı	ı		ı		
12 Research and Development		L	L	L	L	L	L	L		ı		ı	ı	ı	ı		ı
13 Salaries, Wages and Allowances		L	L	L	L	L	L	L				ı	ı	ı	ı		ı
14 SSS, GSIS, Philhealth, HDMF and Other Contributions		l	ı	L	I	L	ı	L		ı		ı	ι	ı	ı		ı
15 Taxes and Licenses								ш									
16 Transportation and Travel		_						<u> </u>				Ī					
17 Others (Deductions Subject to Withholding Tax and Other Expenses) [Specify I	below;	Add	addi	itiona	she	et(s),	if ne	cessa	ary]								
a Janitorial and Messengerial Services								Ш	\Box						ட		
b Professional Fees		L	L	L	L	L	L	LI				ı	ı	ı	ı		L
c Security Services		L			L							ı					
d		l				 L	L	 [1	1	ı	ı	l	ı	1	ı
18 Total Ordinary Allowable Itemized Deductions (Sum of Items 1 to 17d) (To Part V Schedule 3.A Item 13	3)	l	 [l	 L		 [ı	·	ī		L		l	L



Schedule 5-Special Allowable Itemized Deductions

Sch	Schedule 5 – Special Allowable Itemized Deductions (attach additional sheet/s, if necessary)																																											
	5.A – Taxpayer/Filer Description						Legal Basis												_ /	Amount																								
1					_		1	[1		Ĺ			1		Ĺ					ļ	[1	Ĺ					Ĺ					Ĺ			[
2														Ī		Ī		Ī	Ī										Ĺ															
3 T	3 Total Special Allowable Itemized Deductions-Taxpayer/Filer (Sum of Items 1 and 2) (To Part V Schedule 3.A Item 14A)																																											
	5.E	}_	Sp	ou	se												Ī																											
4																							Ī																					
5	5																																											
61	6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B)																																											



PART VI – Summary of In	come Tax Due
1 Regular Rate-Income Tax Due (From Part V, Either Item 25 or Item 32)	
2 Special Rate-Income Tax Due (From Part X Item 17B/17F)	
3 Less: Share of Other Government Agency, if remitted directly to the Agency	
4 Net Special Rate-Income Tax Due/Share of National Govt. (Item 2 Less Item 3)	
5 Total Income Tax Due (Sum of Items 1 & 4) (To Part II Item 22)	
PART VII - Tax Credits/Payme	ents (attach proof)
1 Prior Year's Excess Credits	
2 Tax Payments for the First Three (3) Quarters	
3 Creditable Tax Withheld for the First Three (3) Quarters	
4 Creditable Tax Withheld per BIR Form No. 2307 for the 4th Quarter	
5 Creditable Tax Withheld per BIR Form No. 2316 (From Part V Schedule 1 Item 3Ad/3Bd)	
6 Tax Paid in Return Previously Filed, if this is an Amended Return	
7 Foreign Tax Credits, if applicable	
8 Special Tax Credits, if applicable (To Part VIII Item 6)	
9 Other Tax Credits/Payments (specify)	
10 Total Tax Credits/Payments (Sum of Items 1 to 9) (To Part II Item 23)	
PART VIII – Tax Relief	Availment
VIII.A – Special Rate	
1 Regular Income Tax Otherwise Due (Part X Item 16B &/or Item 16F X applicable regular income tax rate) 2 Tax Part X Item 7B and/or Item 7F X	
2 Tax Relief on Special Allowable Itemized Deductions (Part X Rem /B and/or Rem /P X applicable regular income tax rate)	
3 Sub-Total – Tax Relief (Sum of Items 1 and 2)	
4 Less: Income Tax Due (From Part X Item 17B and/or Item 17F)	
5 Tax Relief Availment Before Special Tax Credit (Item 3 Less Item 4)	
6 Add: Special Tax Credit, if any (From Part VII Item 8)	
7 Total Tax Relief Availment- SPECIAL (Sum of Items 5 and 6)	
VIII.B – Exempt	
8 Regular Income Tax Otherwise Due (Part X Item 16A &/or 16E X applicable regular income tax rate)	
9 Tax Relief on Special Allowable Itemized Deductions (Part X Item 7A and/or Item 7E X applicable regular income tax rate)	
10 Total Tax Relief Availment- EXEMPT (Sum of Items 8 and 9)	





PAYMENT



Payment of the income tax due thereon shall be made thru;

MANUAL PAYMENT

- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered
- In places where there are no AABs, the return shall be filed and the tax due shall be paid to the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO using the MRCOS facility.



PAYMENT

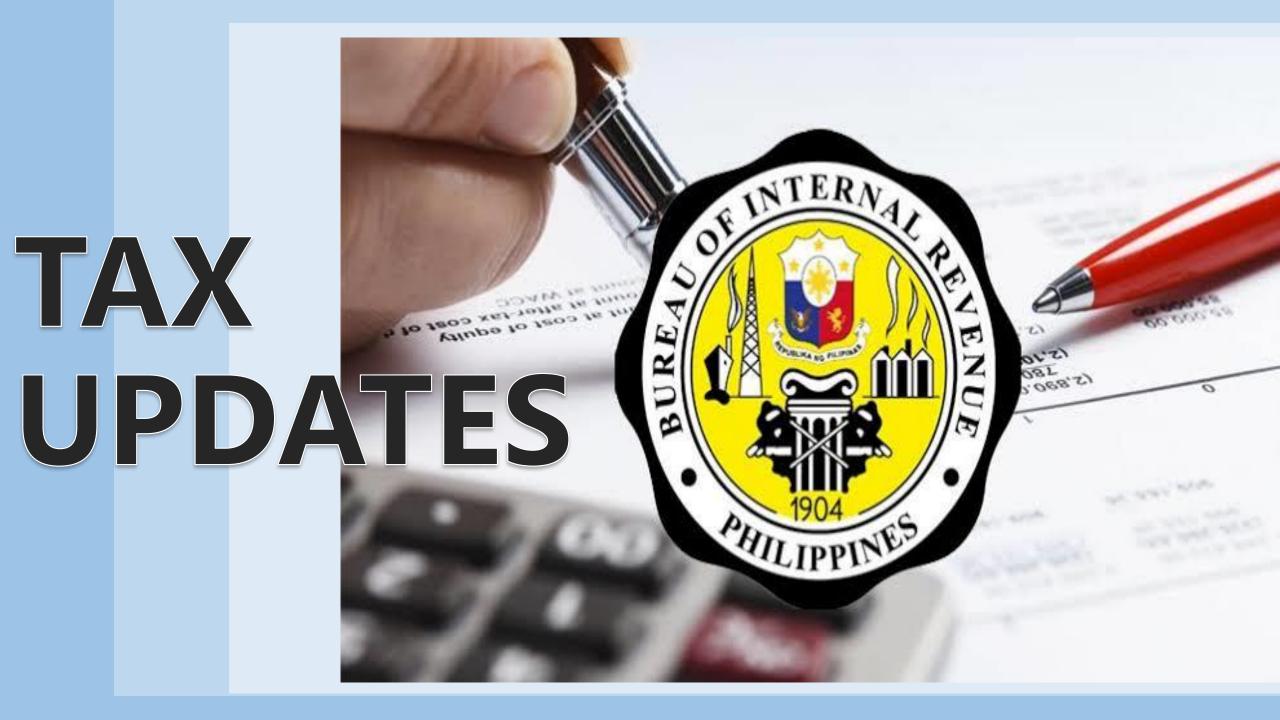


Payment of the income tax due thereon shall be made thru;

ONLINE PAYMENT

Online payment thru

- Thru GCash Mobile Payment (once the form becomes available in the Gcash)
- Landbank of the Philippines (LBP) Linkbiz Portal, fpr taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card
- ➤ DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit Card
- Union Bank Online Services
- PayMaya



ONE-TIME TRANSACTIONS

TRANSACTION	FORM	CGT/EWT/DT/EST	DST	ATTACHMENTS
Sale of CAPITAL ASSET	1706	30 days after the sale/disposition	5th day of the ff. month after sale	
Sale of ORDINARY ASSET	1606	10th day of the ff. month after sale	5th day of the ff. month after sale	
Sale of Unlisted Stock	1707	30 days after the sale/disposition	5th day of the ff. month after sale	Applicable attachments, if any.
DONATION of Real Property	1800	30 days after donation	5th day of the ff. month after sale	OF INTERNAL PROPERTY OF THE PR
Estate Tax	1801	Within 1 year from date of death		A 1904 IS

New Certificate of Income Tax Withheld on Compensation (RMC 100-2019)

For BIR BCS/ Use Only Item: Departmen Bureau of Into	he Philippines t of Finance ernal Revenue Annex "A"
1 2246	Compensation ax Withheld With or Without Tax Withheld 2316 01/18ENCS
1 For the Year (YYYY) Part I - Employee Information	2 For the Period To (MM/DD) Part (V-B Details of Compensation Income & Tax Withheld from Present Employer
3 TIN 4 Employee's Name (Last Name, First Name, Middle Name) 5 RDO Code	A. NON-TAXABLE/EXEMPT COMPENSATION INCOME Amount 27 Basic Salary (including the exempt P250,000 & below)
6 Registered Address 6A ZIP Code	or the Statutory Minimum Wage of the MWE 28 Holiday Pay (MWE)
6B Local Home Address 6C ZIP Code	29 Overtime Pay (MWE)
6D Foreign Address	30 Night Shift Differential (MWE) 31 Hazard Pay (MWE)
7 Date of Birth ////////// 8 Contact Number	32 13th Month Pay and Other Benefits (maximum of P90,000)
9 Statutory Minimum Wage rate per day	33 De Minimis Benefits 34 SSS, GSIS, PHIC & PAG-IBIG Contributions
10 Statutory Minimum Wage rate per month Minimum Wage Earner (MWE) whose compensation is exempt from	and Union Dues (Employee share only) 35 Salaries and Other Forms of Compensation
withholding tax and not subject to income tax Part II - Employer Information (Present)	36 Total Non-Taxable/Exempt Compensation Income (Sum of Items 27 to 35)
13 Employer's Name	B. TAXABLE COMPENSATION INCOME REGULAR 37 Basic Salary
14 Registered Address 14A ZIP Code	38 Representation
15 Type of Employer Main Employer Secondary Employer Part III - Employer Information (Previous)	39 Transportation 40 Cost of Living Allowance (COLA)
16 TIN 17 Employer mormation (Previous)	41 Fixed Housing Allowance
18 Registered Address 18A ZIP Code	42 Others (specify) 42A
In the second se	42B SUPPLEMENTARY

	,										
Part IVA - Summary	43 Commission										
19 Gross Compensation Income from Present											
Employer (Sum of Items 36 and 50)	44 Profit Sharing										
20 Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 36)											
21 Taxable Compensation Income from Present	45 Fees Including Director's Fees										
Employer (Item 10 Less Item 20) (From Item 50)											
22 Add: Taxable Compensation Income from	46 Taxable 13th Month Benefits										
Previous Employer, if applicable	47 Hazard Pay										
23 Gross Taxable Compensation Income	47 Hazaru Fay										
(Sum of Items 21 and 22)	48 Overtime Pay										
24 Tax Due											
0F 4 4 7T WELL LI	49 Others (specify)										
25 Amount of Taxes Withheld	49A										
25A Present Employer											
25B Previous Employer, if applicable	49B										
26 Total Amount of Taxes Withheld as adjusted	50 Total Taxable Compensation Income										
(Sum of Items 25A and 25B)	(Sum of Items 37 to 49B)										
the provisions of the National Internal Revenue Code, as amended, and the requiations issued in	verified by meius, and to the best of mylour knowledge and belief, is true and correct, pursuant to under authority thereof. Further, I'we give mylour consent to the processing of mylour information										
as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful	purposes.										
51	Date Signed										
Present Employer/Authorized Agent Signature over Printed Name											
CONFORME:											
52	Date Signed										
Employee Signature over Printed Name CTC/Valid ID No. Place of	Amount paid, if CTC										
of Employee Issue	Date Signed										
lo be accomplished u	nder substituted filing										
I declare, under the penalties of penjury that the information herein stated are	I declare, under the penalties of perjury that I am qualified under substituted filing of Income Tax Return										
reported under BIR Form No. 1604-C which has been filed with the Bureau of Internal Revenue.	(BIR Form No. 1700), since I received purely compensation income from only one employer in the Philippines for the calendar year; that taxes have been correctly withheld by my employer (tax due equals tax withheld); that										
	the BIR Form No. 1604-C filed by my employer to the BIR shall constitute as my income tax return; and that BIR										
53	Form No. 2316 shall serve the same purpose as if BIR Form No. 1700 has been filed pursuant to the provisions of Revenue Regulations (RR) No. 3-2002, as amended.										
Present Employer/Authorized Agent Signature over Printed Name											
(Head of Accounting/Human Resource of Authorized Representative)	Employee Signature over Printed Name										
*NOTE: The RIR Data Privacy is in the RIR website (www.bir.cou.nh)											

New Certificate of Income Tax Withheld on Compensation (RMC 100 2010)

Compensation (Itivie 10	Tait IVA - Julilliary
For BIR BCS/ Republic of the Philippines Department of Finance Annex ",	19 Gross Compensation Income from Present
Use Only Item: Bureau of Internal Revenue	Employer (Sum of Items 36 and 50)
2316 Certificate of Compensation	20 Less: Total Non-Taxable/Exempt Compensation
January 2018 (ENCS) For Compensation Payment With or Without Tax Withheld 231 Fill in all applicable spaces. Mark all appropriate boxes with an "X".	Income from Present Employer (From Item 36)
1 For the Year (YYYY) 2 For the Period From (MMDD) 1 To (MMDD)	21 Taxable Compensation Income from Present
Part I - Employee Information Part IV-B Details of Compensation Income & Tax With 3rd from Present and 3 TIN	
4 Employee's Name (Last Name, First Name, Middle Name) 5 RDO Code 27 Basic Salary (including the exempt P250,000 8 July) or the Statutory Minimum Wage of the MMF	Employer (Item 19 Less Item 20) (From Item 50)
6 Registered Address 6A ZIP Code 28 Holiday Pay (MWE)	22 Add: Taxable Compensation Income from
6B Local Home Address 6C ZIP Code	Previous Employer, if applicable
30 Night Shift Diffs Intial (MWE)	23 Gross Taxable Compensation Income
6D Foreign Address 31 Hazard May (MWE) 32 12/ Month Pay and Other Benefits	(Sum of Items 21 and 22)
7 Date of Birth (MM/DDYYYY) 8 Contact Number aximum of P90,000)	A. T. B
9 Statuto -IBIG Contributions	24 Tax Due
10 Statuto ee share only) s of Compensation	25 Amount of Taxes Withheld
PERSONAL AND at Compensation (35)	
12 TIN COME REGULAR	25A Present Employer
ADDITIONAL EXEMPTION	25B Previous Employer, if applicable
ARE NOW REMOVED	
15 Type	26 Total Amount of Taxes Withheld as adjusted
16 TIN	(Sum of Items 25A and 25B)
17 Employer's ivarie 42 Other's (specify)	53 of Revenue Regulations (RR) No. 3-2002, as amended.
18 Registered Address	Present Employer/Authorized Agent Signature over Printed Name (Head of Accounting/Human Resource or Authorized Representative) 54 Employee Signature over Printed Name
SUPPLEMENTARY	*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)

NEW BIR FORM 2306 & 2307 (RMC 74-2019)

ForBIR BCS/	(Republic of the Philip Department of Final	nce	Annex "A"
BIR Form No. 2306		ficate of Fin	al Tax	
January 2018 (ENCS)		hheld at So	urce	2306 C1/18ENCS
Fit in all applicable spaces. M 1 For the Period	From	(MMDD/1111)	То	(MMCD27777)
2 Taxpayer Identification No.	Part I - I	ncome Recipient/Paye	e information	7
	e. First Name. Middle Name for Individua	OR Registered Name	for Non-Indiktional	
4 Registered Address				4A ZIP Code
5 Foreign Address, Expplic	at in			SA ICR No. (For Allen Payee Only)
	Part II	Althoiding Agent Par	or information	
6 Texpayer Identification No	mber (TIN)		-	
7 Pavor's Name (Last Name	s. First Name. Middle Name for Individual	OR Recistered Name (or Non-Indhédusit	
8 Resistered Address				SA ZIP Code
	Part III - Details of Income Paym	ent and Tax Withheld	(Attach additional shar	d Tracessary)
Nature	of Income Payment	ATC	Amount of Pay	
	Total			
correct, pursuant to the provisi	ions of the National Internal Revenue Co ions of the National Internal Revenue Co ion as contempiated under the "Outs Pri-	de, as amended, and th	e regulations issued and	e best of our knowledge and belief, is true and ler authority thereof. Further, we give our consent to
		and was as as a large large.	a. Istitaj la legarian	Date Signed (MMCCCYYYYY)
	Signature over Printed Nam	e of Payor/Payor's Auti	orbed Representative/	Tax Agent
Tax Agent Accreditation No. Attorney's Roll No. (if applicat	gia.	Date of Issue	and TINE	Date of Expliny
Attorney's Roll No. (If applicat		CONFORME:		(MMEECATYTO)
				La La La La La La La La La La La La La L
	Signature over Printed Name	e of Payes/Payes's Aut dicate Title/Designation		ax Agent
Tax Agent Accreditation No Attorney's Roll No. (Fapplical	J No.	Date of Issue (MMCDAYYYY)	_	Date of Expiry (MMED/7777)
	To be accomplished for Value- natios of peguty, that the information he	Added Tax/Percentage	Tax Withholding (sub-	stituted fillings
Revenue.	,,,,			
	Signature over Printed Nam (in	dicate Title/Designation	orthed Representative/T and 73%	
Tax Agent Accreditation No Attorney's Roll No. (Fapplical	(Art)	(MMCDAYYYY)		Date of Expliny (MMEDITYTY)
have only one payor from who	aties of perjury that I am qualified under m I earn our income; that, in accordance	with RR 14-2003, I hav	entage Tau/Value-Adde e availed of the Optional	Registration under the 3% Final Percentage Tax
Withholding*12% Final VAT W Return/Substituted VAT Return	Attholding in lieu of the 3% Percentage T in System prescribed in the aforesaid Reg	aut 2% VAT in order to printions; that, this Deci	be entitled to the privile action is sufficient author	pes accorded by the Substituted Percentage Tax ofly of the withholding agent to withhold 3% Final
	T from myr sale of goods and/or services			
	Signature over Printed Name	e of Payes/Payes's Aut dicate Title/Designation	tortred Representative/ and TINE	ax Agent
Tax Agent Accreditation No. Attorney's Roll No. (f applicat	J Na)	Date of Issue (MACEDAYYYY)		Date of Expliny (MMEDIATYTY)
"NOTE: The BIR Data Privace	is in the BIR vehicle (vew.bir.gov.ph)			

SCHEDULES OF ALPHANUMERIC TAX CODES		
	A)	e e
Nature of Income Payment	Individual	Corporate
ncone Tax		
Fringe Beneft		
 In General, for Citizen, Resident Allen and Non-Resident Allen Engaged in Trade or Business Within the Philippines Non-Resident Allen Not Engaged in Trade or Business Within the Philippines 	WF200	
Interest/ried from Bank Decosts/Decosts Substitutes/Sovernment Securities	THE MARKS	
3 Savings Deposit	W/101	WC101
4 Yine Deposit	W/101	WC101
5 Government Securities	W(102	WC102
6 Deposit Substitutes/Others 7 Pre-lemingled Long-Term Deposits/Investment	W1163	WC103
Less Day Diver Glywar.	W/440	W0440
Three (3) years to less than four (4) years.	100441	Tru-Tru-
Four (it) years to less than the (it) years	955442	
8 Foreign Currency Deposit	W/1170	WC170
9 On Amounts Withdrawn from Depoelers's Depoel Account	W1105	
Interest/Yeld from Bank Deposits/Deposit Substitutes/Government Securities		-
 Interest on foreign loans payable to Non-Resident Foreign Corporations (NRFCs) Interest and other Income payments on foreign ourseroy transactions/cass payable to Offshore Banking Units (OBUs) 		WC180
12 Interest and other income payments on foreign currency transactional control on payable to Foreign Currency Deposit Unit (FCDUs)		WC191
13 Cash dividend payment by domestic corporation to differs and resident allema/NRPCs	W(000	WC212
14 Property dividend payment by dismestic corporation to dithere and resident allems/MFCs	W/000	WC213
15 Cast divident operant by domestic conscration to NRPCs whose countries allowed tax deemed paid credit faultiest to tax sparing rule)		WC222
16 Property deldend operant by domestic concention to HRPCs whose countries allowed tax deemed paid gradit (subtent to tax apartno rule)		WC223
17 Cosh dividend comment by domestic corporation to high-resident Alien engage in Trade or Business within the Philippines (MRAETE).	W024	
18 Property deidend payment by domestic corporation to NPACTB 19 Share of NPACTB in the distributable net income after tay of a paymenthic leasest General Professional Paymenthic) of which he is a payment	MILLIO	
or share in the net income after tox of an association, joint account or a joint venture taxable as a corporation of which he is a member or a	W(220	
co-venturer		
20 On other payments to NRFOs.		W-100
21 Distributive share of individual partners in a tausbie partnership, association, joint account or joint venture or conscribins	WORD	
22 All kinds of royalty payments to ottoens, residents aliens and NRAETB (other than WEXED and WEXH1), domestic and resident foreign	W/950	
corporations 22 On orbes exceeding P10.000 and other winnings paid to individuals.	Witten	
 On other endering PTURDS and other entirests past to morroway. Branch posit remitances by all compositions expect PTURDS BMACCA registered 	MUNU	WC280
25 Sin the other remaining or an observative where Papers remaining remaining of foreign vegets. 25 On the other remaining leave an observative where Papers remaining over or leaver of foreign vegets.		WC290
29 On the gross restals, charters and other fees derived by non-resident lessor or alrosst, machineries and equipment		197 (100)
27 On payments to oil exploration service contractors/sub-contractors.	Within	WC210
28 Payments to non-resident after not engage in trade or business within the Philippines (NRANETS) except on sale of shares in domestic	W/000	
corporation and real property	W040	WC340
29 On payments to non-resident individual/foreign corporate cinematographic film owners, lessons or distributors. 30 Royalties paid to NRAETB on cinematographic films and similar works.	90341	900
3. Principles on interest or other payments upon tan-free powerput bonds, mortgages, deeds of trust or other obligations under Sec. STC of the		
National Internal Revenue Code of 1997, as amended	W/050	
 Royaties paid to officers, resident aliens and NRAETB on books, other Berary works and musical compositions 	W/1380	
32 On Interest apyments to taxopyers enloying antienedial tax rates (i.e. PIZA Registered Enterprises)		(400)
34 Informers Cash Revent to individualisfunding oversors	96410	WORLD
35 Income Payments on Capital Gains Tax on sale/euchance or other discosition of Real Property - Individual	W/450	WC450
35 Income Payments on Capital Gains Tax on the sale/exchange or other disposition of Land and Building - Corporate 37 Cash or properly dyldend gaid by a Real Editor Investment Trust (REIT)	W(700	WIC700
or Case of properly artistical past by a retain case or retained in the (really)	1000	THISTON
36 VATWithholding on Purchase of Goods	WV	10
59 VAT Withholding or Purchase of Services	WV	
40 WKT Withholding on Purchases of Goods (with valver of privilege to claim input tax credit) (final)	WV	
 W.T.Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (final) 	WV	
42 Persons Evernal from VAT under Section 19988 (Section 116 applies)	W	
43 Tax on Winnings and Prizes (Sec. 126) (double-forecastious-elastrifieds bets) – Gov1, Withholding Apest (4%) 44 Tax on Winnings and Prizes on horse races/seners of winning spehones (Sec. 126) Gov1, Withholding Apest (12%)	WIL	
	Will	
46. The on Minnison and Orbes (Nac. 198) Modelin Representation in Ministry bette Drivets William Report (MA)		
45 Tax on Winnisos and Prites (Sec. 12th (double-forecasticul-elastrifieds bets) – Private Withholding Agent (HN) 46 Tax on Winnisos and Prites on home rapes/seners of winning rapehones (Sec. 12th Private Withholding Agent (10%)	Will	194
45 Tax on Witnings and Pitters (fine: 19th (South-Rorecasticul-relatificate bets) — Private Withholding Apent (47%) 46 Tax on Witnings and Pitters on horse races/owners of winning socehomes (fine: 120) Private Withholding Agent (10%) 47 VAT Withholding from non-residents (Government Withholding Agent)	WB	

NEW BIR FORM 2306 & 2307 (RMC 74-2019)

For BIR BCS/ Use Only Item:		((BMD) Depa	c of the Philippines tment of Finance of Internal Revenue			Annex "B"
2307 January 2016 (ENCS)			rtificate o Withhel	f Creditable d at Source			2307 OUTGENCS
Fill in all applicable spaces. M 1 For the Period	Prom	te boses with	(MM6)	2011119	То		(MMCCCYYYY)
2 Taxpayer Identification No.	mber (TIM)		Part I -	Paves information		1	
3 Paves's Name (Last Nam		Siddle Name I	br Individual OR Re	sistered Name for Non-	Individual)		
4 Registered Address							4A ZIP Code
5 Foreign Address, Fappilo	able						
			Part II -	-Payor Information			
 Taxpeyer Identification No. Payor's Name (Last Name) 		lette Harry A		- , , -	(ndividual)		
/ Payors Name (Last Name	A, POST MAKING MI	name n	or Individual Circ Ave	MINERAL NAME OF NOOS	(CONCUR)		
Registered Address							BA ZIP Code
		Part III -	Details of Monthly	Income Payments an	d Taxes Withheld		
Income Payments Subject Withholding To	to Expanded	ATO	1st Month of the	2nd Month of the	OME PAYMENTS 3rd Month of the	Total	Tax Withheld for the Quarter
			Quarter	Quarter	Quarter		
Total Money Payments Subject to							
Business Tax (Governme	nt & Private)						
							-
							
							
Total							
We declare under the per correct, pursuant to the provis the processing of our informat	ions of the Natio	nal Internal R	levenue Code, as as	nended, and the regula	tions issued under as	sthortly thereof. Further	nd belief, is true and ar, we give our consent to
	Sig	nature over F		or/Payor's Authorized F Se/Designation and Tit		gent	
Tax Agent Accreditation No. Attorney's Roll No. (if applicable	ie)		Date of	flasue		Date of Expiry (MWDG#777)	
				- Constant			
	Sign	nature over P		e/Payee's Authorized Se/Designation and Tit		gent	
Tax Agent Accreditation No. Attorney's Roll No. (if applicable	ia)		Date o	7 Issue 200000		(MMCCOYYY)	

			ANUMERIC TAX CODES			
A Income Payments subject to Expanded Withholding Tax	Individual	Corporation	A Income Payments subject to Expanded Withholding Tax	Individual	Corporation	
Professional (Leoyan, 17%s, Registers, etc.) E green instants for the current year defined exceed #1266	W010		Payment by the Connect Perforation Perforation (CPPs) is to perform if you become the the control you defined an act in 120,000. If you become control 20,000,000 the control 20,000 and on your control 20,000 the control 20,000 and on your control 20,000 the control 20,000 and you control 20,000 and active companies or their agents for control control control 20,000 the control 20,000 the control 20,000 the control 20,000 the control 20,000 the control 20,000 the control 20,000 the control 20,000 the control 20,0	W102		
Epon install med for A.M a 187 Replaced repetitor of street. Polestical (Longos, 179s, Replaces, dt.)	W011		E pres humanase & CO, SO	WID	WCDE	
		WCD10	Additional feature payments to present and personnel from important, altitudes	W100	H- UI	
Egypte interior countries 2 (20,000) Professional extensions such as, full red fertiles to other and automate, stagers,		WOII	and after comparts or that agents for condition services. Income payments made by the government and prominent consect and			
brief consens more	WESS		carticles reporting (1000) to its treatment explice of peak ofer that these record in other rates of efficiently in	18040	WCING	
Egypte States for the current year district encount P SM. From States is more than P SM a 165 Societies of considers of amount Professional extenditions such as, but not british to extens and extension, stages,	V8021		huma payment mate by the prominent and prominent control and cartested separations (CCCCs) to be to the side of septime of services	WIST	west	
Miles Carried N. Wilson			terrories separation (ICCCs) is its teatment applies of memors ofter line from several by other size of efficiently (as from a payment made by lay efficiently) again to that head widest applier	100 101	WCBI	
Egypte fraction for the current year defined accord P (20,000 H) grows fraction extends P (20,000 H). The first of defined according to the current of the c		MC100	from a payment made by top off making agents to their book widers applied of pands other than those convent by other rates of all thicking has	MISS	MC48	
Professional all times including besterfull players, politicis, and policys	WEGO		of parts ofter from those covered by other size of efficielting has from a payment made by top efficielting agents to first to administrat expeller	W100	WC180	
E gross income for the content pair delived moment P SM. France income is more than P SM or 150. Specificant recording of amount Problement of different buildings in the standard princes, particular and princes in proceedings of the content pair delived moment P SM SM.	WEST		of markets after their these comment in other cales of efficiently the law Commentum, reliation, the courts and other circles considerations publique but the			
Perfections of titles including bestelled players, published and judays Figures income for the current year defend account P CO SE		HCID	Independent another exclusive under representatives and marketing agents and sub- counts of companies, includes multi-level marketing companies			
From transporter (7000) If the last and problem is replaced to the last replacement of replacements and replacement of the last replacement of the la		MCDD	If you have to be seven you did not exceed P M. If you have to see that P Mile VAT Rejulated repetition of around	16010		
proloniere			Commissions, relation, discounts and other sandar considerations pattly graded	-		
Egree having to the correl year delived exceed P SE Egreen having in our P SE or USE Registered regardens of amount	WEDAD WEDAT		is independent and/or exclusive sales representatives and marketing agents and extragards of companies, including multi-freed marketing companies			
All directors and produces involved in montes, steps, radio, believables and monted			If your invariance for the current year did not account P (20,000) If some invariance property P (20,000) These particular is substituted by formal profess		WCS15 WCS16	
Egypte issues for the survei year district exceed P COLORS		HCHE	Communication in addition in Local spire	MER		
Francisco manifest 700.00 Response and habitant considering		MOR	Personal made in concept concerns in Long auton	MESS MESS	WCMS	
Egree insent to be seried our dilect essent P Mi Egree insent is man from P Mile 187 Registered regardens of amount	W6000		from a payments made to expellent of agricultural products in excess of constables around of P. 200.000 willing the same to differ one	16010	WCEE	
Management and Institute constants Figure institute for the care in part direct extent P (2), (3)	-	MCDD	fractive payments on purchases of retreats, retreat products and quarry each on half not be facility when goods, marks, greats, great, send, business	MESO	WCEE	
From Spatia popular P 200 200		MC300	and of the missed to whole good, marks, greate, greate, and, leading and other missed trackets mared annihous to Renda Sector to Philips	MESC	WCEG	
Force transcribed 7 (9) (8) Reference and horizoptic appels and appelies Experiments for the entry time divide accord 2 M Force transcribed as a rest part divide accord 2 M Force transcribed mass for 2 M is 100 Septiment considers of accord	WEDGO		and other intensity makeds according to the color of Particle Particle on Particle of the color	MESS	WCSS	
Force instead over the P. M. a. VAI. Subtreet reporters of amount	V6001		C SSS as an analytic MAs 707			
Form instead to the same of the delical extent P CO. 200		HOR	PO 1995 on promoted in MA No. 1995 On press promoted of refund given by MERALCO to confusions with makes contracts on classificating MERALCO.	WEE	WCIBS	
Figure Institute accords F 700,000		WOR	On grown around of related given by MEROLCO to conformers with artificial continuits an about held by MEROLCO.	WEI	WCIBI	
Epochante le beard per dind march PM Enochante market PM a UV Sentant market d'annet l'acteur quis est l'accessorables	WESTS		On once property of interest on the relief of restor deposit whether and distribute			
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Make by parted in more than the years The distribution of an inches and and income of a should be be	7%. 6%	WALC	la an Bulle and Africa. Their barrier and the anticipation of the an Bulle and Africa.		ME100	
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To an International Content		MALE				



PAYMENT



REVENUE MEMORANDUM CIRCULAR NO. 136-2019

Circularizes the names of taxpayers who are included or deleted from the List of Withholding Agents who qualify to the criteria prescribed under Revenue Regulations No. 7-2019 for purposes of the 1% or 2% Creditable Withholding Taxes (CWTs) on purchases of goods and services. The lists are posted at the BIR website (www.bir.gov.ph).

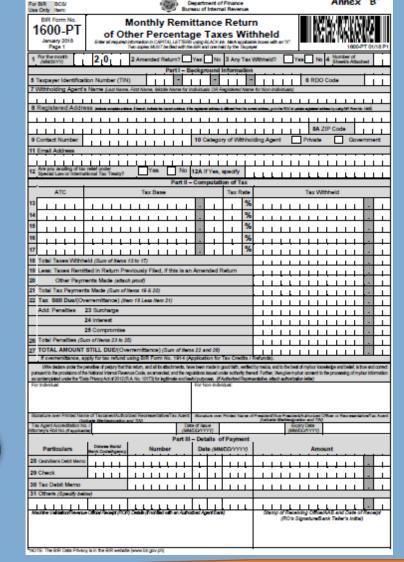
REVENUE MEMORANDUM CIRCULAR NO. 13-2020

circularizes the availability of BIR Form Nos. 1600-VT (Monthly Remittance Returns of Value-Added Tax Withheld) and 1600-PT (Monthly Remittance Return of **Other Percentage Taxes Withheld)** January 2018 version.





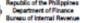
BIR Form 1600-PT (Monthly Remittance Return of Other Percentage Taxes Withheld)





	AACS		1 (1		10	1 (1)
BIR Form No. 1600-PT January 2018 Page 2 Monthly Remittance Returns of Other Percentage Taxes Withheld						
TIN	Withholding	Agent's Na	me			
1		111		111		1
Schedule 1 - Monthly	Alphalist of Payees from Whom Taxe	s were Wit	hheld dometoots		only affectment for which	tor execute
				malmaterin () is	row plo	
Seq. No. TIN (1) (2)	Name of Physics. Cast Name. Prof Name. Mobbs Name for Industrial Victorial Name for Name for Sold (SE) (St. 1997)	ATC (6	Amount of income Payment (5)	Tax Rate (6)		of Tax Wittyheld ()= (Skill)
1	-	- 17	-			
2						$\overline{}$
3						
						
4					-	
5						
Total Taxes Withheld	and Remitted					
			Tax Code (ATC)			
	NATURE OF PAYMENT				TAX RATE	ATC
	RNMENT WITHHOLDING AGENTS ONLY:					
Tax on Carriers and Keep					3%	WB 030
Franchise Tax on Gas an		-			2%	WB 040
Prenchise Tax on redic & who are not VAT-register	radio & TV broadcasting companies whose a ed temperars	mual gross r	receipts do not excee	d P10M &	3%	WB 050
Tax on Life Insurance Pre					2%	WB 070
	h, Message or Conversation from the Philippi	166			10%	WB 090
Business tax on Agents of	f Foreign Insurance Companies - Insurance A	gents			4%	WB 120
	f Foreign Insurance Companies - Owner of the	e Property			5%	WB 121
Tax on International Carri	lers				3%	WB 130
Tax on Cockpits	e, such as caberets, night and day clubs, vide	ola ham ba	mala ham lamala	ala: dalor	10%	WB 140
	nges and other similar establishments	COLO COLO, CO.	and the contract	ace years,	10%	WB 150
Tax on Boxing exhibitions					10%	WB 100
Tax on Professional basis					15%	WB 170
Tax on jai-alai and race to					30%	WB 180
	thange of stocks listed and traded through Loc rid or exchanged through initial and secondary				Ø10 of 1%	WB 200
- Not over 25%	to or exchanges prough mail and securiary	public ones			4%	WB 201
 Over 25% but no 	t exceeding 33 1/3%				2%	WB 202
- Over 33 1/3%	ank Financial intermediates Performing Quar	Backing D	n firm	$\overline{}$	1%	WB 203
 A. On interest, commit 	asions and discounts from lending activities as	s well as inco	me from financial lea	aing, on		
the basis of the ren	raining maturities of instrument from which au	ch receipts a	re derived		~	WE 204
 Maturity period is Maturity period is 	five years or less more than five years				1%	WB 301 WB 303
	eguity shares and net income of subsidiaries			$\neg \neg$	0%	WB 102
income under the C					7%	WB 103
 On net trading gain similar financial inst 	is within the taxable year on foreign currency, formerts	geot securiti	es, derivatives and o	mer	7%	WB 104
	Financial Internediaries not Performing Quas	l-Banking Fu	nctions			
A. On Interest, commi	asions and discounts from lending activities at	well as inco	me from financial le	ssing, on		$\overline{}$
the basis of the ren - Maturity period is	raining maturities of instrument from which su	ch receipts a	re derived		5%	WB 100
	more than five years				1%	WB 109
B. On all other terms to	rested as gross income under the code				5%	WB 110
	GOVERNMENT AND PRIVATE WITHHOLDS					
	T under Sec. 10908 (creditable)-Government				3%	WB 000
	T under Sec. 10988 (creditable)-Private With T under Section 10988 (final) (Section 116 a)		t		3%	WB 002
Persons Exempt from VA		3%	WB 084			

	For BIR Use Only	BCS/ Item:
	BIR	Form No.
Н	160	10-PT



Monthly Remittance Return

2 Amended Return? Yes No 3 Any Tax Withheld? Yes No 4 Number of Sheets Attached





of Other Percentage Taxes Withheld
Green all required information in CAPTIOL LETTER Of using BLACK into their regulation become with an "A".
Their caption Mills The Back mill the life is not one healt by the Taxapper.

6 RDO Code

o registered Address pess av	Marine Corp. Print to Lawrence 17		rent al their, princip (C.C.) operati a passer al their operating AP Princip. (AP)				
1			8A ZIP Code				
9 Contact Number 10 Category of Withholding Agent Private Government							
11 Errail Address							
		 					
45 Are you availing of tax relief under	Yes No	12A If Yes, specify					
12 Special Law or International Tax To		-Computation of Tax					
ATC	Tax Base	Tax Rate	Tax Withheld				
**	TRX DISSE	%	140.1100.000				
		-					
14		%					
15		. %	<u> </u>				
16		%					
17	1 1 1 1 1 1 1 1	. %					
18 Total Taxes Withheld (Sum of	Name 13 to 17)						
19 Less: Taxes Remitted in Ret.		Amended Return					
20 Other Payments Made	(effech proof)						
21 Total Tax Payments Made (S.	um of Items 19 & 20)						
22 Tax SSI Due/(Overremittens	(item 18 Less Item 21)						
Add Penalties 23 Surchary	20						
24 Interest							
25 Compro	mise						
26 Total Penalties (Sum of Herss 2	13 to 25)						
27 TOTAL AMOUNT STILL DUI	D(Overremittance) (Sum of Next	n 22 and 26)					
	wund using BIR Form No. 1914 (A						
			d by make, and to the best of mylour increasingly and belief, is true and correct and Further, Weiglier mylour consent to the processing of mylour information.				
as contemplated under the "Data PhlacyAd di For Individual:	2012 (R.A. No. 10173) for legitimals and last	Alipupowe (FAuthorized Repre	santide, etach autochalon letter				
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29 Check	1 1 1 1 1 1 1						
30 Tax Debit Memo	1111111	 	 				
31 Others (Specify below)			 				
Machine Valdelloof Invenue Citigal Feore	or (ROP) Create (Frontied with an Author	del Apetiliari)	Stamp of Receiving Office/AAB and Date of Receipt				
			(RO's SignatureBank Teller's Initial)				
1							
NOTE: The BIR Data Privacy is in the BIR	website (www.bir.gov.ph)		-				



January 2018 Page 1

1 For the month (MM2011)

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Ann

BIR Form No. 1600-PT January 2010 Page 2

Monthly Remittance Returns of Other Percentage Taxes Withheld



TIN	TIN Witholding Agent's Name							
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Schedul	le 1 - Mon	thly Alphalist of Payees from	Whom Taxe	s were Wit	hheld (formationly)	Saled it elect	onic alled ment for efficient	Corecello
Seq. No. TIN Name of Physics Seq. No. Tin Capitalism Middle Inter-to-Industrial ATC Amount of Income Payment Tour of Resident Inter-to-Industrial						Tax Rate	Anout	of Tax Wilthheld
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2				_			_	
3								
-								
4								
5								
Total Ta	xes With	held and Remitted						
					fax Code (ATC)			
			OF PAYMENT	r			TAX RATE	ATC
		OVERNMENT WITHHOLDING AGE	INTS ONLY:				W	WB 030
		Keepers of Garages a and Utilities					3% 2%	WB 040
		a and utilities So & radio & TV broadcasting comp	anies whose s	mual gross r	eceipts do not excee	d P10M &		
who are n	of VAT-reg	istered texpowers		•			5%	WB 050
		Premiuma	on the Shillers				2%	WB 070
_		petch, Message or Conversation for				$\overline{}$	10%	WB 090 WB 120
		nts of Foreign Insurance Companie nts of Foreign Insurance Companie				$\overline{}$	5%	WB 120
	emational			and a respect of		$\overline{}$	3%	WB 130
Tax on Co						$\overline{}$	10%	WB 140
		laces, such as cabenets, night and clounges and other similar establis		oke bers, kar	soke bars, karsoke t	elevision,	10%	WB 150
Tax on Bo	oxing exhibi	tions					10%	WB 100
		basketball garnes					15%	WB 170
_	-alai and ra			100.0		$\overline{}$	30%	WB 100
		r exchange of stocks listed and trac ik sold or exchanged through initial				$\overline{}$	Ø10 of 1%	WB 200
	ot over 25%		and secondary	y passe offer	•		6	WB 201
		t not exceeding 33 1/3%					2%	WB 202
	wer 33 1/3/ links and N	s on-Bank Financial Intermediaries P	eforning Over	d Banking Fo	ndiona		1%	WB 203
A On	interest, co	mmissions and discounts from lend	ing activities a	a well as hoo	me from financial lea	aing, on		
		e remaining maturities of instrument od is five years or less	nom when su	acid receipts &	e derived		5%	WB 301
- N	laturity peri	od is more than five years					1%	WB 303
		and equity shares and net income o					0%	WB 102
inco	ome under						7%	WB 103
sim	lar francis	gains within the taxable year on for il instruments				ner	7%	WB104
		anks Financial Intermediaries not P						
		mmissions and discounts from lend remaining maturities of instrumen				ung on		
- N	laturity peri	od is five years or less					5%	WB 108
		od is more than five years	Da cod-				1% 5%	WB 109 WB 110
		ms treated as gross income under YTH GOVERNMENT AND PRIVATI		NG AGENTS	ł .		276	WU110
		n VAT under Sec. 10900 (creditable					3%	WB 000
		r VAT under Sec. 10900 (creditable					3%	WB 002
	Exempt from	$\overline{}$	3%	WB 004				



For BIR DCS/ Use Only Bern:

Annex "A"

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*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

Monthly Remittance Return of Value-Added Tax Withheld



	Page 1		Two apples MUST be died with the	RR and one	helf by the	lape	1800-VT 01/18 P
	1 For the month (MIXXXVIV)	2 0	2 Amended Return?	Yes N	b 3 Any	Tax	Withheld? Yes No 4 Number of Sheets Attached
			Part I - Br	ickgroun	d Inform	ation	n
	5 Taxpayer Identifica) -		ш	•	6 RDO Code
	7 Withholding Agent	s Name (Latinana	, First Name, Middle Name for it	dividuals Or	Pospicani	Nen	e fir Non-individuals)
	8 Registered Address	S probability and the second				_	anthono, principa (CCC) a qualita registernal anthono by uning Alfr Aren No. (1876)
				ш.	щ.	+	
							8A ZIP Code
	9 Contact Number			10 Cate	gary of W	Attho	olding Agent Private Government
	11 Email Address					_	
				ш	ш	+	
	12 Are you availing of tax Special Law or internal	relief under disosi Tay Twety?	Yes No	12A # Y	is, specif	4	
	apaca sarra mana	and the second	Part II -	Comput	ition of 1	ax	
	ATC		Tax Base		Tax		Tax Withheld
	13	1111			Τ,	%	
	14			 	+ +	%	
					+	-	
	15			-	\bot	%	<u> </u>
	16	1 1 1 1				%	
	17					%	
	18 Total Taxes Withh	eld (Sum of Herns)	19 to 17)				
			viously Filed, if this is an	Amended	Return	_	
	20 Other Payments N	hada takan amad				_	
							
	21 Total Tax Paymen					_	
	22 Tax Sell Due(Ov		m 18 Less Hem 21)				
	Add: Penalties	23 Surcharge					
		24 Interest					
		25 Compromise					
	26 Total Penalties (Sa		-				
			rremittance) (Sum of Here				<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
			aing Bilk Form No. 1914 (Ag				Refunds). a, and bifur bedof mytur increisign and belef, is the endowed pursuent to the
	proking of the Neignel Interes	(Reserve Code as assert)		both freed.	other hand	in mit	is an an terminal of metal interests and the end area parties to the for amounts the anaessino director interessino excentracional under the "Deb
	For Individual:			For Non-in	SHOW.		
	Signature over Printed Na	ne of Taxpayed Author	tant Representative/Tex Agent	Standard in	er Prised N	arre of	d President/file President/Authorized Officer or Recommendation File Asset
X	Tax Agent Accreditation N			e of later			Date of Expiry
37	Attorney's Roll No. (Facultie	act .		00111111	_		awagamm
E	Particulars	Drawes Rank/ Rank Code/Agency	Part III- Number	Date (of Payer		Amount
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14.	30 Tax Debit Memo			┝┼┼┤	╁┸	-	
•	31 Others (Specify be)	lowi		ш		+	╎╵╵╵╵╵╵╵╵╵
		T		Ι. Ι.	Τ		
1	Medite ValidatorFieren	e Official Provide (POF	Death (Frotiled with an Author	thed Agent D	anid	_	Stemp of Receiving Office/IAB and Date of Receipt
							(RO's Signeture@ank Teller's Initial)



BIR Form No.

Monthly Remittance Returns

of Value-Added Tax Withheld



	regera									
TIN	TIN Witholding Agent's Name									
<u> </u>										
Schedu	Schedule 1 - Monthly Alphalist of Payees from Whom Taxes were Withheld (formst only) (but of alexand electrons for #PR or enables and to enable and other and the enable an									
Seq No.	TN	Name of Passess Card Name Professor, Mode States for Code/Card		Alle	Arout direase	Tax Rab		of Touristmed		
(0)	(2)	(Reddend Name for Not Individual) (2)		(4)	Payment (5)	(9)		(7)=(549)		
1										
2										
3										
4										
	nas Willia	held and Remitted								
TOTAL TO	Table 1 – Alphanumeric Tax Code (ATC)									
	NATURE OF PAYMENT TAX RATE ATC									
APPLICA	APPLICABLE TO GOVERNMENT WITHHOLDING AGENTS ONLY:									
VAT Withholding on Purchase of Goods							5%	WW010		
VAT Withholding on Purchase of Services							5%	WV020		
APPLICA	APPLICABLE TO BOTH GOVERNMENT AND PRIVATE WITHHOLDING AGENTS:									
Final Withholding VAT on Payments for lease or use of properties or property rights owned by non- residents (Government Withholding Agent)							12%	WW040		
	Final Withholding VAT on Payments for lease or use of properties or property rights owned by non- residents (Private Withholding Agent) WIESO WIESO									
	Final Witholding VAT on Other Sentoes rendered in the Philippines by non-residents (Government 12% Witholding Agent)									
Final Withholding VAT on Other Services rendered in the Philippines by non-residents (Printle Withholding Agent)							12%	WW070		
VATWE	VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (creditable) 12% WW012									
	VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (final) 12 % V									
	VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (creditable)							WW022		
VATWE	VAT Withholding on Purchases of Services (with waiver of privilege to daim input tax credit) (final)							WV024		

REVENUE MEMORANDUM CIRCULAR NO. 17-2020

Further extends the deadline for the filing/submission of the Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form No. 1604-CF), including the Alphabetical List of Employees/Payees from Whom Taxes Were Withheld (alphalist) from February 28, 2020 to March 31, 2020. The BIR also extends the deadline for submission of the Certificate of Compensation Payment (BIR Form No. 2316) and the Annual Information Return of Creditable Income Taxes Withheld (Expanded) (BIR Form No. 1604-E), together with its alphalist, to March 31, 2020.









REVENUE MEMORANDUM CIRCULAR NO. 18-2020

Prescribes the <u>use of old BIR Form Nos. 1604-CF and 1604-E for the online filing of Annual Information Returns for Compensation, Final Withholding Taxes and Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Tax. Accordingly, the alphalists of the said returns shall be submitted thru the existing Alphalist Data Entry and Validation Module Version 6.1.</u>







REVENUE REGULATIONS No. 4- 2019 TAX AMNESTY ON DELINQUENCIES

Implementing Rules and Regulations of Republic Act No. 11213, Otherwise Known as "Tax Amnesty Act", Providing for the Guidelines on the Processing of Tax Amnesty on Delinquencies

All persons, whether natural or juridical, with internal revenue tax liabilities covering taxable year 2017 and prior years, may avail of **Tax Amnesty on Delinquencies** within one (1) year from the effectivity of these Regulations, under any of the following instances:



Tax Amnesty Rates

Coverage	Amnesty Rate
A. Delinquent accounts and assessments which have become final and executory	40% of the basic tax assessed
B. Tax cases subject of final and executory judgment by the courts	50% of the basic tax assessed
C. Pending criminal cases filed with the DOJ/Prosecutor's Office or courts of tax evasion and other criminal offenses under Chapter II of Title X and Section 275 of the Tax Code, as amended	60% of the basic tax assessed
D. Withholding agents who withheld taxes but failed to remit the same to the Bureau	100% of the basic tax assessed

Effectivity

April 24, 2019 to April 23, 2020





PAYMENT



REVENUE MEMORANDUM CIRCULAR NO. 11-2020 amending and supplementing RMC 57-2019

The tax liabilities covered by the Final Assessment Notice (FAN)/Formal Letter of Demand (FLD) or Final Decision on Disputed Assessment (FDDA), which was timely protested or disputed, but such protest to the FAN/FLD or appeal to the FDDA, as the case may be, was withdrawn at any time on or before April 23, 2020 are considered delinquent account qualified for Tax Amnesty, provided that the delinquent account pertains to taxable year 2017 and prior years.





REVENUE REGULATIONS NO. 6-2019 ESTATE TAX AMNESTY

Implementing the Provisions of Estate Tax Amnesty under Title II of Republic Act (R.A.) No. 11213, Otherwise known as the "Tax Amnesty Act"

Section 2. Coverage

Estate of the decedent/s who died on or before December 31, 2017

With or without assessments duly issued

Remained unpaid or have accrued as of December 31, 2017.



Section 5. Rate of Estate Tax

6%

On each decedent's total net taxable estate at the time of death

Without penalties at every stage of transfer of property

Provided that,

Php5,000

Minimum estate amnesty tax for the transfer of the estate of each decedent



Section 18. Effectivity

June 15, 2019 to June 14, 2021





Mahusay na Serbisyo. Ramdam na Pagbabago.



Thank you!

For more information, visit www.bir.gov.ph