




BIR Form No. 1601-EQ January 2019 (ENCS) Page 1		Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded) <small>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.</small>				 1601-EQ 01/19ENCS P1			
1 For the Year <div></div>		2 Quarter <div><input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th</div>		3 Amended Return? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>		4 Any Taxes Withheld? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>		5 No. of Sheet/s Attached <div></div>	
Part I – Background Information									
6 Taxpayer Identification Number (TIN) <div></div>				7 RDO Code <div></div>					
8 Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) <div></div>									
9 Registered Address (Indicate complete address. If branch, indicate the branch 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) <div></div>									
								9A ZIP Code <div></div>	
10 Contact Number <div></div>				11 Category of Withholding Agent <div><input type="checkbox"/> Private <input type="checkbox"/> Government</div>					
12 Email Address <div></div>									
Part II – Computation of Tax									
ATC		Tax Base (Consolidated for the Quarter)				Tax Rate		Tax Withheld (Consolidated for the Quarter)	
13		<div></div>				<div></div>		<div></div>	
14		<div></div>				<div></div>		<div></div>	
15		<div></div>				<div></div>		<div></div>	
16		<div></div>				<div></div>		<div></div>	
17		<div></div>				<div></div>		<div></div>	
18		<div></div>				<div></div>		<div></div>	
19 Total Taxes Withheld for the Quarter (Sum of Items 13 to 18)						<div></div>			
20 Less: Remittances Made: 1 st Month of the Quarter						<div></div>			
21 2 nd Month of the Quarter						<div></div>			
22 Tax Remitted in Return Previously Filed, if this is an amended return						<div></div>			
23 Over-remittance from Previous Quarter of the same taxable year						<div></div>			
24 Other Payments Made (please attach proof of payments – BIR Form No. 0605)						<div></div>			
25 Total Remittances Made (Sum of Items 20 to 24)						<div></div>			
26 Tax Still Due/(Over-remittance) (Item 19 Less Item 25)						<div></div>			
Add: Penalties 27 Surcharge						<div></div>			
28 Interest						<div></div>			
29 Compromise						<div></div>			
30 Total Penalties (Sum of Items 27 to 29)						<div></div>			
31 TOTAL AMOUNT STILL DUE/(Over-remittance) (Sum of Items 26 and 30)						<div></div>			
If over-remittance, mark one (1) box only <input type="checkbox"/> To be refunded <input type="checkbox"/> To be issued Tax Credit Certificate <input type="checkbox"/> To be carried over to the next quarter within the same calendar year (not applicable for succeeding year)									
I/we declare under the penalties of perjury that this remittance form, and all its attachments, has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter)									
For Individual: <div></div>					For Non-Individual: <div></div>				
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)					Signature over Printed Name of President/Vice President/ Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)				
Tax Agent Accreditation No./ Attorney's Roll No. (if applicable)		Date of Issue (MM/DD/YYYY)		Date of Expiry (MM/DD/YYYY)					
Part III – Details of Payment									
Particulars		Drawee Bank/Agency		Number		Date (MM/DD/YYYY)		Amount	
32 Cash/Bank Debit Memo		<div></div>		<div></div>		<div></div>		<div></div>	
33 Check		<div></div>		<div></div>		<div></div>		<div></div>	
34 Tax Debit Memo		<div></div>		<div></div>		<div></div>		<div></div>	
35 Others (specify below) <div></div>									
Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank)								Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)	

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

BIR Form No. 1601-EQ January 2019 (ENCS) Page 2		Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded)				 1601-EQ 01/19ENCS P2			
TIN		Withholding Agent's Name (Last Name for Individual OR Registered Name for Non-Individual)							
Schedule of Alphanumeric Tax Codes (ATC)									
Nature of Income Payment	Tax Rate	ATC		Nature of Income Payment	Tax Rate	ATC			
		Individual	Corporation			Individual	Corporation		
Professional (Lawyers, CPAs, Engineers, etc.) If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI010 WI011		Professional fees paid to medical practitioners (includes doctors of medicine doctors of veterinary science & dentists) by hospitals & clinics or paid directly by Health Maintenance Organizations (HMOs) and/or similar establishments If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	10% 15%		WC151 WC150		
Professional (Lawyers, CPAs, Engineers, etc.) If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	10% 15%		WC010 WC011	Payment by the General Professional Partnerships (GPPs) to its partners If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	10% 15%	WI152 WI153			
Professional entertainers such as, but not limited to actors and actresses, singers, lyricists, composers, emcees If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI020 WI021		Income payments made by credit card companies	½ of 1%	WI156	WC156		
Professional entertainers such as, but not limited to actors and actresses, singers, lyricists, composers, emcees If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	10% 15%		WC020 WC021	Additional income payments to government personnel from importers, shipping and airline companies or their agents for overtime services Income payments made by the government and government-owned and controlled corporations (GOCCs) to its local/resident suppliers of goods other than those covered by other rates of withholding tax	15% 1%	WI159 WI640			
Professional athletes including basketball players, pelotaris and jockeys If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI030 WI031		Income payments made by the government and government-owned and controlled corporations (GOCCs) to its local/resident suppliers of services other than those covered by other rates of withholding tax	2%	WI157	WC157		
Professional athletes including basketball players, pelotaris and jockeys If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	10% 15%		WC030 WC031	Income payment made by top withholding agents to their local/resident supplier of goods other than those covered by other rates of withholding tax	1%	WI158	WC158		
All directors and producers involved in movies, stage, radio, television and musical productions If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI040 WI041		Income payment made by top withholding agents to their local/resident supplier of services other than those covered by other rates of withholding tax	2%	WI160	WC160		
All directors and producers involved in movies, stage, radio, television and musical productions If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	10% 15%		WC040 WC041	Commissions, rebates, discounts and other similar considerations paid/ granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI515 WI516			
Management and technical consultants If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI050 WI051		Commissions, rebates, discounts and other similar considerations paid/ granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	10% 15%		WC515 WC516		
Management and technical consultants If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	10% 15%		WC050 WC051	Gross payments to embalmers by funeral parlors	1%	WI530			
Business and bookkeeping agents and agencies If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI060 WI061		Payments made by pre-need companies to funeral parlors	1%	WI535	WC535		
Business and bookkeeping agents and agencies If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	10% 15%		WC060 WC061	Tolling fees paid to refineries	5%	WI540	WC540		
Insurance agents and insurance adjusters If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI070 WI071		Income payments made to suppliers of agricultural products in excess of cumulative amount of P 300,000 within the same taxable year	1%	WI610	WC610		
Insurance agents and insurance adjusters If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	10% 15%		WC070 WC071	Income payments on purchases of minerals, mineral products and quarry resources, such as but not limited to silver, gold, marble, granite, gravel, sand, boulders and other mineral products except purchases by Bangko Sentral ng Pilipinas	5%	WI630	WC630		
Other recipients of talent fees If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI080 WI081		Income payments on purchases of minerals, mineral products and quarry resources by Bangko Sentral ng Pilipinas (BSP) from gold miners/suppliers under PD 1899, as amended by RA No. 7076	1%	WI632	WC632		
Other recipients of talent fees If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	10% 15%		WC080 WC081	On gross amount of refund given by MERALCO to customers with active contracts as classified by MERALCO	15%	WI650	WC650		
Fees of directors who are not employees of the company If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI090 WI091		On gross amount of refund given by MERALCO to customers with terminated contracts as classified by MERALCO	15%	WI651	WC651		
Rentals: On gross rental or lease for the continued use or possession of personal property in excess of Ten thousand pesos (P 10,000) annually and real property used in business which the payor or obligor has not taken title or is not taking title, or in which has no equity; poles, satellites, transmission facilities and billboards	5%	WI100	WC100	On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO	10%	WI660	WC660		
Cinematographic film rentals and other payments to resident individuals and corporate cinematographic film owners, lessors or distributors	5%	WI110	WC110	On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO	15%	WI661	WC661		
Income payments to certain contractors	2%	WI120	WC120	On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU)	10%	WI662	WC662		
Income distribution to the beneficiaries of estates and trusts	15%	WI130		On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU)	15%	WI663	WC663		
Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers) If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI139 WI140		Income payments made by political parties and candidates of local and national elections on all their purchases of goods and services related to campaign expenditures, and income payments made by individuals or juridical persons for their purchases of goods and services intended to be given as campaign contributions to political parties and candidates	5%	WI680	WC680		
Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers) If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	10% 15%		WC139 WC140	Income payments received by Real Estate Investment Trust (REIT)	1%		WC690		
Professional fees paid to medical practitioners (includes doctors of medicine, doctors of veterinary science & dentists) by hospitals & clinics or paid directly by Health Maintenance Organizations (HMOs) and/or similar establishments If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI151 WI150		Interest income derived from any other debt instruments not within the coverage of deposit substitutes and Revenue Regulations No. 14-2012	15%	WI710	WC710		
				Income payments on locally produced raw sugar	1%	WI720	WC720		