



| BIR Form No. 2550Q January 2023 (ENCS) Page 1 | | Quarterly Value-Added Tax (VAT) Return | | | | 2550Q 01/23ENCS P1 | |
|---|--------------------|---|-------------------|---|--|------------------------|--|
| Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer. | | | | | | | |
| 1 For the <input type="checkbox"/> Calendar <input type="checkbox"/> Fiscal | | 3 Quarter <input type="checkbox"/> 1st <input type="checkbox"/> 3rd | | 4 Return Period From | | | |
| 2 Year Ended (MM/YYYY) | | <input type="checkbox"/> 2nd <input type="checkbox"/> 4th | | To | | | |
| 5 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No | | 6 Short Period Return? <input type="checkbox"/> Yes <input type="checkbox"/> No | | 7 Number of Sheet/s Attached | | | |
| Part I – Background Information | | | | | | | |
| 8 Taxpayer Identification Number (TIN) | | | | - 0 0 0 0 0 | | 9 RDO Code | |
| 10 Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) | | | | | | | |
| 11 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) | | | | | | | |
| | | | | | | 11A ZIP Code | |
| 12 Contact Number (Landline/Cellphone No.) | | | | 13 Email Address | | | |
| 14 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | 14A If yes, specify | | | |
| Part II – Total Tax Payable | | | | | | | |
| 15 Net VAT Payable/(Excess Input Tax) (From Part IV, Item 56) | | | | | | | |
| Less: Total Tax Credits/Payments | | | | | | | |
| 16 Creditable VAT Withheld (From Part V - Schedule 3, Column D) | | | | | | | |
| 17 Advance VAT Payments (From Part V - Schedule 4) | | | | | | | |
| 18 VAT paid in return previously filed, if this is an amended return | | | | | | | |
| 19 Other Credits/Payment (Specify) | | | | | | | |
| 20 Total Tax Credits/Payment (Sum of Items 16 to 19) | | | | | | | |
| 21 Tax Still Payable/(Excess Credits) (Item 15 Less Item 20) | | | | | | | |
| Add: Penalties 22 Surcharge | | | | | | | |
| 23 Interest | | | | | | | |
| 24 Compromise | | | | | | | |
| 25 Total Penalties (Sum of Items 22 to 24) | | | | | | | |
| 26 TOTAL AMOUNT PAYABLE/(Excess Credits) (Sum of Items 21 and 25) | | | | | | | |
| I/We declare under the penalties of perjury that this return, and all its attachments, have 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 and indicate TIN) | | | | | | | |
| For Individual: | | | | For Non-Individual: | | | |
| 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) | | Expiry Date (MM/DD/YYYY) | | | |
| Part III – Details of Payment | | | | | | | |
| Particulars | Drawee Bank/Agency | Number | Date (MM/DD/YYYY) | Amount | | | |
| 27 Cash/Bank Debit Memo | | | | | | | |
| 28 Check | | | | | | | |
| 29 Tax Debit Memo | | | | | | | |
| 30 Others (Specify below) | | | | | | | |
| Machine Validation/Revenue Official Receipt (ROR) 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)

Quarterly Value-Added Tax (VAT) Return



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TIN: 00000 Taxpayer's Last Name (if Individual)/Registered Name (if Non-Individual)

Part IV - Details of VAT Computation

Table with columns: Total Sales and Output Tax, A. Sales for the Quarter (Exclusive of VAT), B. Output Tax for the Quarter. Rows include VATable-Sales to Private Individuals/Corporations, VATable-Sales to Government, Zero-Rated Sales, Exempt Sales, Total Sales & Output Tax Due, Less: Allowable Input Tax, Input Tax Carried Over, Input Tax Deferred, Transitional Input Tax, Presumptive Input Tax, Others, Total.

Table with columns: Current Transactions, A. Purchases, B. Input Tax. Rows include Domestic Purchases, Services Rendered by Non-residents, Importations, Others, Domestic Purchases with No Input Tax, VAT-Exempt Importations, Total Current Purchases/Input Tax, Less: Deductions from Input Tax, Input Tax on Purchases/Importation of Capital Goods, Input Tax Attributable to VAT Exempt Sales, VAT Refund/TCC claimed, Others, Total Deductions from Input Tax, Total Allowable Input Tax, Net VAT Payable/Excess Input Tax.

Part V - Schedules

Schedule 1 - Amortized Input Tax from Capital Goods (Attach additional sheet/s, if necessary)

Table with columns: Date Purchased/Imported, Source Code, Description, Amount of Purchases/Importation of Capital Goods Exceeding P 1 M, Balance of Input Tax from Previous Period, Estimated Life (in months), Recognized Life (in Months) Remaining Life, Allowable Input Tax for the Period**, Balance of Input Tax to be carried to Next Period (E) Less (H).

Total (Column E - To Part IV, Item 37B)/(Column I - To Part IV, Item 50B) * D for Domestic Purchase; I for Importation **E divided by G multiplied by the Number of months in use during the quarter

Schedule 2 - Input Tax Attributable to VAT Exempt Sales

Table for Schedule 2 with text: Input Tax directly attributable to VAT Exempt Sale, Add: Ratable portion of Input Tax not directly attributable to any activity: VAT Exempt Sale Total Sales X Amount of Input Tax not directly attributable, Total Input Tax attributable to Exempt Sale (To Part IV, Item 51)

Schedule 3 - Creditable VAT Withheld (Attach additional sheet/s, if necessary)

Table with columns: (A) Period Covered, (B) Name of Withholding Agent, (C) Income Payment, (D) Total Tax Withheld. Total (Column D - To Part II, Item 16)

Schedule 4 - Advance VAT Payment (Attach additional sheet/s, if necessary)

Table with columns: (A) Period Covered, (B) Name of Miller, (C) Name of Taxpayer, (D) Official Receipt Number, (E) Amount Paid. Total (To Part II, Item 17)