
	<b>Republika ng Pilipinas</b> <b>Kagawaran ng Pananalapi</b> <b>Kawanihan ng Rentas</b> <b>Internas</b>	<b>Annual Income Tax Return</b> <b>For Corporation, Partnership and Other Non-Individual</b> <b>with MIXED Income Subject to Multiple Income Tax Rates or</b> <b>with Income Subject to SPECIAL/PREFERENTIAL RATE</b> <small>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.</small>	<b>BIR Form No.</b> <b>1702-MX</b> <b>June 2013</b> <b>Page 1</b>		
1 For <input type="checkbox"/> Calendar <input type="checkbox"/> Fiscal 2 Year Ended (MM/20YY) /20		3 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	4 Short Period Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	5 Alphanumeric Tax Code (ATC) IC 055 Minimum Corporate Income Tax (MCIT)	
<b>Part I – Background Information</b>					
6 Taxpayer Identification Number (TIN)		7 RDO Code			
8 Date of Incorporation/Organization (MM/DD/YYYY)					
9 Registered Name (Enter only 1 letter per box using CAPITAL LETTERS)					
10 Registered Address (Indicate complete registered address)					
11 Contact Number			12 Email Address		
13 Main Line of Business					14 PSIC Code
15 Method of Deduction		Itemized Deduction [Section 34 (A-J), NIRC]			
<b>Part II – Total Tax Payable</b> (Do NOT enter Centavos)					
16 Total Income Tax Due (Overpayment) (From Part V Item 37D)					
17 Less: Total Tax Credits/Payments (From Part V Item 38D)					
18 Net Tax Payable (Overpayment)(Item16 Less Item 17)					
19 Add: Total Penalties (From Part V Item 43)					
20 TOTAL AMOUNT PAYABLE (Overpayment) <small>(Sum of Items 18 &amp;19) or (From Part V Item 44)</small>					
21 If Overpayment, mark "X" one box only (Once the choice is made, the same is irrevocable)					
<input type="checkbox"/> To be refunded		<input type="checkbox"/> To be issued a Tax Credit Certificate (TCC)		<input type="checkbox"/> To be carried over as a tax credit for next year/quarter	
We declare under the penalties of perjury, that this annual return has been made in good faith, verified by us, and to the best of 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. (If Authorized Representative, attach authorization letter and indicate TIN)					
Signature over printed name of President/Principal Officer/Authorized Representative			Signature over printed name of Treasurer/Assistant Treasurer		
Title of Signatory				Number of pages filed	
22 Community Tax Certificate (CTC) Number/SEC Reg. No.			23 Date of Issue (MM/DD/YYYY)		
24 Place of Issue			25 Amount, if CTC		
<b>Part III – Details of Payment</b>					
Details of Payment	Drawee Bank/ Agency	Number	Date (MM/DD/YYYY)		Amount
26 Cash/Bank Debit Memo					
27 Check					
28 Tax Debit Memo					
29 Others (Specify below)					
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)	



<b>Annual Income Tax Return</b> Page 3 – Schedules 1 & 2		BIR Form No. <b>1702-MX</b> June 2013	 1702-MX06/13P3
TIN		Registered Name	
0 0 0 0			

Instructions: A. Fill up the applicable columns below, if there is **only one activity/program** under **EXEMPT** and/or **SPECIAL Tax Regimes**.  
B. Use as many Part VIII-Mandatory Attachments per Activity as necessary, if there are **more than one activities/programs** under **EXEMPT** and/or **SPECIAL Tax Regimes**. Consolidated amounts from Part VIII Mandatory Attachments PER TAX REGIME shall be reflected under the corresponding columns below.


Part VII – SCHEDULES

Schedule 1 – COMPUTATION OF TAX Per Tax Regime

Description	A. Total Exempt	B. Total Special	C. Total Regular	D. Total All Columns
1 Net Sales/Revenues/Receipts/Fees <i>(From Schedule 3 Item 6) and (From all of Part VIII Sched B Item 1)</i>				
2 Less: Cost of Sales/Services <i>(From Schedule 3 Item 27) and (From all of Part VIII Sched B Item 2)</i>				
3 Gross Income from Operation <i>(Item 1 Less Item 2)</i>				
4 Add: Other Taxable Income not Subjected to Final Tax <i>(From Schedule 4 Item 4) &amp; (From all of Part VIII Sched B Item 4)</i>				
5 Total Gross Income/Gross Taxable Income <i>(Sum of Items 3 &amp; 4)</i>				
6 Ordinary Allowable Itemized Deductions <i>(From Schedule 5 Item 40) and (From all of Part VIII Sched B Item 6)</i>				
7 Special Allowable Itemized Deductions <i>(From Schedule 6 Item 5) and (From all of Part VIII Sched B Item 7)</i>				
8 NOLCO [only for those taxable under Sec. 27(A to C); Sec. 28(A)(1) & (A)(6)(b) of the Tax Code] <i>(From Schedule 7A Item 8D) and (From all of Part VIII Sched B Item 8)</i>				
9 Total Itemized Deductions <i>(Sum of Items 6, 7 &amp; 8)</i>				
10 Net Taxable Income/Net Income <i>(Item 5 Less Item 9)</i>				
11 Applicable Income Tax Rate <i>(i.e., Special or Regular/Normal rate)</i>	0%	<input type="text"/> <input type="text"/> . <input type="text"/> %	<input type="text"/> <input type="text"/> . <input type="text"/> %	
12 Income Tax Due other than MCIT <i>(Item 5 OR Item 10 X Item 12)</i>	0.00			
13 Less: Share of Other Govt. Agencies, if remitted directly			0.00	
14 Net Income Tax Due to National Government <i>(Item 12 Less Item 13)</i>				
15 MCIT <i>(2% of Gross Income in Item 5)</i>				
16 Total Income Tax Due (Overpayment) <i>(Item 16B = Item 14B); (Item 16C = Normal Income Tax in Item 12C or MCIT in Item 15C, whichever is higher); (Item 16D = Sum of Items 16B &amp; 16C) (To Part V Item 37B/37C/37D)</i>				

Schedule 2 - Tax Relief Availment

Description	A. Total Exempt	B.Total Special	C.Total Regular	D.Total All Columns
1 Regular Income Tax Otherwise Due <i>(30% of the Net Taxable Income in Item 11A for Exempt &amp; Item 11B for Special Rate)</i>				
2 Special Allowable Itemized Deductions <i>(30% of the applicable Total in Schedule 6 Item 5)</i>				
3 Sub-Total <i>(Sum of Items 1 and 2)</i>				
4 Less: Income Tax Due <i>(From Sched 1 Item 13B)</i>	0.00			
5 Tax Relief Availment before Special Tax Credit <i>(Item 3 Less Item 4)</i>				
6 Add: Special Tax Credits <i>(From Schedule 8 Item 10)</i>				
7 Total Tax Relief Availment <i>(Sum of Items 5 &amp; 6)</i>				

Annual Income Tax Return Page 4 – Schedule 3		BIR Form No. 1702-MX June 2013	 1702-MX06/13P4			
TIN		Registered Name				
0 0 0 0						
Schedule 3 - Sales/Revenues/Receipts/Fees		A. Total Exempt	B. Total Special	C. Total Regular	D. Total All Columns	
1 Sale of Goods/Properties						
2 Sale of Services						
3 Lease of Properties						
4 Total (Sum of Items 1 to 3)						
5 Less: Sales Returns/Discounts						
6 Net Sales/Revenues/Receipts/Fees (Item 4 Less Item 5) (To Schedule 1 Item 1)						
Schedule 3A - Cost of Sales (For those engaged in Trading)		A. Total Exempt	B. Total Special	C. Total Regular	D. Total All Columns	
1 Merchandise Inventory, Beginning						
2 Add: Purchases of Merchandise						
3 Total Goods Available for Sale (Sum of Items 1 & 2)						
4 Less: Merchandise Inventory, Ending						
5 Cost of Sales (Item 3 Less Item 4) (To Item 27)						
Schedule 3B - Cost of Sales (For those engaged in Manufacturing)		A. Total Exempt	B. Total Special	C. Total Regular	D. Total All Columns	
6 Direct Materials, Beginning						
7 Add: Purchases						
8 Materials Available for Use (Sum of Items 6 & 7)						
9 Less: Direct Materials, Ending						
10 Raw Materials Used (Item 8 Less Item 9)						
11 Direct Labor						
12 Manufacturing Overhead						
13 Total Manufacturing Cost (Sum of Items 10 to 12)						
14 Add: Work in Process, Beginning						
15 Less: Work in Process, Ending						
16 Cost of Goods Manufactured (Sum of Items 13 & 14 Less Item 15)						
17 Add: Finished Goods, Beginning						
18 Less: Finished Goods, Ending						
19 Cost of Goods Manufactured & Sold (Sum of Items 16 & 17 Less Item 18) (To Item 27)						
Schedule 3C - Cost of Services (For those engaged in Services, indicate only those directly incurred or related to the gross revenue from rendition of services)		A. Total Exempt	B. Total Special	C. Total Regular	D. Total All Columns	
20 Direct Charges - Salaries, Wages & Benefits						
21 Direct Charges - Materials, Supplies & Facilities						
22 Direct Charges - Depreciation						
23 Direct Charges - Rental						
24 Direct Charges - Outside Services						
25 Direct Charges - Others						
26 Total Cost of Services (Sum of Items 20 to 25) (To Item 27)						
27 Total Cost of Sales/Services (Sum of Items 5, 19 & 26, if applicable) (To Schedule 1 Item 2)						

## Page 5 - Schedules 4 &amp; 5

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[illegible]

Schedule 4 - Other Taxable Income not Subjected to Final Tax <i>(Attach additional sheet/s, if necessary)</i>		A. Total Exempt	B. Total Special	C. Total Regular	D. Total All Columns
1					
2					
3					
4 Total Other Taxable Income not Subjected to Final Tax <i>(Sum of Items 1 to 3)</i> <i>(To Schedule 1 Item 4)</i>					

<b>Schedule 5 - Ordinary Allowable Itemized Deductions</b> <i>(Attach additional sheet/s, if necessary)</i>	A. Total Exempt	B. Total Special	C. Total Regular	D. Total All Columns
<b>1</b> Advertising and Promotions				
Amortizations <i>(Specify on Items 2, 3 &amp; 4)</i>				
<b>2</b>				
<b>3</b>				
<b>4</b>				
<b>5</b> Bad Debts				
<b>6</b> Charitable Contributions				
<b>7</b> Commissions				
<b>8</b> Communication, Light and Water				
<b>9</b> Depletion				
<b>10</b> Depreciation				
<b>11</b> Director's Fees				
<b>12</b> Fringe Benefits				
<b>13</b> Fuel and Oil				
<b>14</b> Insurance				
<b>15</b> Interest				
<b>16</b> Janitorial and Messengerial Services				
<b>17</b> Losses				
<b>18</b> Management and Consultancy Fee				
<b>19</b> Miscellaneous				
<b>20</b> Office Supplies				
<b>21</b> Other Services				
<b>22</b> Professional Fees				
<b>23</b> Rental				
<b>24</b> Repairs and Maintenance (Labor or Labor & Materials)				
<b>25</b> Repairs and Maintenance (Materials/Supplies)				
<b>26</b> Representation and Entertainment				
<b>27</b> Research and Development				
<b>28</b> Royalties				
<b>29</b> Salaries and Allowances				
<b>30</b> Security Services				
<b>31</b> SSS, GSIS, Philhealth, HDMF and Other Contributions				
<b>32</b> Taxes and Licenses				
<b>33</b> Tolling Fees				
<b>34</b> Training and Seminars				
<b>35</b> Transportation and Travel				

## Page 6 - Schedules 5 to 8

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**TIN**

Registered Name

0 | 0 | 0 | 0

## (Continued from Previous Page)

<b>Schedule 8 - Tax Credits/Payments-</b> Attach proof	A. Total Exempt	B. Total Special	C. Total Regular	D. Total All Columns
<b>1</b> Prior Year's Excess Credits Other Than MCIT				
<b>2</b> Income Tax Payments under MCIT from Previous Quarter/s				
<b>3</b> Income Tax Payments under Regular/Normal Rate from Previous Quarter/s				
<b>4</b> Excess MCIT Applied this Current Taxable Year (From Schedule 9 Item 4F)				
<b>5</b> Creditable Tax Withheld from Previous Quarter/s				
<b>6</b> Creditable Tax Withheld per BIR Form No. 2307 for the 4th Quarter				

<b>Annual Income Tax Return</b> Page 7–Schedules 8 to 10		BIR Form No. <b>1702-MX</b> June 2013	 1702-MX06/13P7
TIN		Registered Name	
0 0 0 0			

Schedule 8 – Tax Credits/Payments		(Continued from Previous Page)			
Description		A. Total Exempt	B. Total Special	C. Total Regular	D. Total All Columns
7	Foreign Tax Credits, if applicable				
8	Tax Paid in Return Previously Filed, if this is an Amended Return				
9	Income Tax Payments under Special Rate from Previous Quarter/s				
10 Special Tax Credits (To Schedule 2 Item 6)					
Other Credits/Payments (Specify below):					
11					
12					
13 Total Tax Credits/Payments (Sum of Items 1 to 12) (To Part V Item 38)					


Schedule 9 - Computation of Minimum Corporate Income Tax (MCIT) [Applicable only to those taxable under Sec 27 (A to C) & Sec. 28(A)(2)]				
	Year	A) Normal Income Tax as Adjusted	B) MCIT	C) Excess MCIT over Normal Income Tax
1				
2				
3				

Continuation of Schedule 9 (Item numbers continue from table above)				
	D) Excess MCIT Applied/Used for Previous Years	E) Expired Portion of Excess MCIT	F) Excess MCIT Applied this Current Taxable Year	G) Balance of Excess MCIT Allowable as Tax Credit for Succeeding Year/s
1				
2				
3				
4	Total Excess MCIT (Sum of Column for Items 1F to 3F) (To Schedule 8 Item 4)			

Schedule 10 - Reconciliation of Net Income per Books Against Taxable Income (Attach additional sheet/s, if necessary)		A. Total Exempt	B. Total Special	C. Total Regular	D. Total All Columns
1 Net Income (Loss) per books					
Add: Non-deductible Expenses/Taxable Other Income					
2					
3					
4 Total (Sum of Items 1 to 3)					
Less: A) Non-taxable Income and Income Subjected to Final Tax					
5					
6					
B) Special Deductions					
7					
8					
9 Total (Sum of Items 5 to 8)					
10 Net Taxable Income (Loss) (Item 4 Less Item 9)					





Annual Income Tax Return Page 9 - Schedules 13 & 14		BIR Form No. 1702-MX June 2013	 1702-MX06/13P9	
TIN 0000		Registered Name		

Schedule 13 - Supplemental Information (Attach additional sheet/s, if necessary)

I) Gross Income/Receipts Subjected to Final Withholding	A) Exempt	B) Actual Amount/Fair Market Value/Net Capital Gains	C) Final Tax Withheld/Paid
1 Interests			
2 Royalties			
3 Dividends			
4 Prizes and Winnings			

II) Sale/Exchange of Real Properties

	A) Sale/Exchange #1	B) Sale/Exchange #2
5 Description of Property (e.g., land, improvement, etc.)		
6 OCT/TCT/CCT/Tax Declaration No.		
7 Certificate Authorizing Registration (CAR) No.		
8 Actual Amount/Fair Market Value/Net Capital Gains		
9 Final Tax Withheld/Paid		

III) Sale/Exchange of Shares of Stock

	A) Sale/Exchange #1	B) Sale/Exchange #2
10 Kind (PS/CS) / Stock Certificate Series No.	/	/
11 Certificate Authorizing Registration (CAR) No.		
12 Number of Shares		
13 Date of Issue (MM/DD/YYYY)	/	/
14 Actual Amount/Fair Market Value/Net Capital Gains		
15 Final Tax Withheld/Paid		

IV) Other Income (Specify)

	A) Other Income #1	B) Other Income #2
16 Other Income Subject to Final Tax Under Sections 57(A)/127/others of the Tax Code, as amended (Specify)		
17 Actual Amount/Fair Market Value/Net Capital Gains		
18 Final Tax Withheld/Paid		

19 Total Final Tax Withheld/Paid (Sum of Items 1C to 4C, 9A, 9B, 15A, 15B, 18A & 18B)

Schedule 14- Gross Income/Receipts Exempt from Income Tax

1 Return of Premium (Actual Amount/Fair Market Value)	
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I) Personal/Real Properties Received thru Gifts, Bequests, and Devises

	A) Personal/Real Properties #1	B) Personal/Real Properties #2
2 Description of Property (e.g., land, improvement, etc.)		
3 Mode of Transfer (e.g. Donation)		
4 Certificate Authorizing Registration (CAR) No.		
5 Actual Amount/Fair Market Value		

II) Other Exempt Income/Receipts

	A) Other Exempt Income #1	B) Other Exempt Income #2
6 Other Exempt Income/Receipts Under Sec. 32 (B) of the Tax Code, as amended (Specify)		
7 Actual Amount/Fair Market Value/Net Capital Gains		

8 Total Income/Receipts Exempt from Income Tax (Sum of Items 1,5A, 5B, 7A &7B)