



BIR Form No. 1700 January 2018 (ENCS) Page 1	<h2 style="margin:0;">Annual Income Tax Return</h2> <h3 style="margin:0;">Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Income)</h3> <p style="font-size: small; margin:0;">Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Three (3) copies must be filed: two (2) copies for BIR and one copy for the taxpayer.</p>	<p style="font-size: x-small; margin:0;">1700 01/18ENCS P1</p>
1 For the Year (YYYY)	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Alphanumeric Tax Code (ATC) 11011

Part I – Background Information on Taxpayer/Filer			
4 Taxpayer Identification Number (TIN) 000000	5 RDO Code	6 Taxpayer Type <input type="checkbox"/> Employee (Regular Rates) <input type="checkbox"/> NRANETB* (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 (MM/DD/YYYY)	10 Email Address		
11 Citizenship	12 Claiming Foreign Tax Credits? <input type="checkbox"/> Yes <input type="checkbox"/> No	13 Foreign Tax Number, if applicable	
14 Contact Number (Landline/Cellphone No.)	15 Civil Status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widower		
16 If married, spouse has income? <input type="checkbox"/> Yes <input type="checkbox"/> No	17 Filing Status <input type="checkbox"/> Joint Filing <input type="checkbox"/> Separate Filing		

Part II – Background Information on Spouse			
18 Spouse's TIN 000000	19 RDO Code	20 Taxpayer Type <input type="checkbox"/> Employee (Regular Rates) <input type="checkbox"/> NRANETB* (25%)	
21 Spouse's Name (Last Name, First Name, Middle Name)			
22 Contact Number	23 Citizenship		
24 Claiming Foreign Tax Credits? <input type="checkbox"/> Yes <input type="checkbox"/> No	25 Foreign Tax Number (if applicable)		

Part III – Total Tax Payable			(DO NOT enter Centavos; 49 Centavos or Less 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)					
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 me, and to the best of my knowledge and belief, are true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I give my consent to the processing of my information as contemplated under the **Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If signed by an Authorized Representative, indicate TIN and attach authorization letter)

Printed Name and Signature of Taxpayer/Authorized Representative	37 Number of Attachments <input type="text"/>
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Part IV - Details of Payment				
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
38 Cash/Bank Debit Memo				
39 Check				
40 Tax Debit Memo				
41 Others (specify below)				
Machine Validation/Revenue Official Receipt Details [if not filed with an Authorized Agent Bank (AAB)]			Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)	

NOTE: * Non-Resident Alien Not Engaged in Trade or Business
** The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

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



TIN: 000000 Taxpayer's Last Name

Part V - Computation of Tax

If subject to graduated rates, fill in items 42 to 47; if subject to 25%, fill in items 48 to 53 (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)

Part V.A - Subject to Graduated Rates. Table with columns A) Taxpayer/Filer and B) Spouse. Rows 42-47: Gross Compensation Income, Less: Non-Taxable/Exempt Compensation, Gross Taxable Compensation Income, Add: Other Taxable Non-Business/Non-Profession Income, Total Taxable Income, Tax Due.

Part V.B - Subject to 25% Flat Rate for NRANETB. Table with columns A) Taxpayer/Filer and B) Spouse. Rows 48-53: Gross Compensation Income, Less: Non-Taxable/Exempt Compensation, Gross Taxable Compensation Income, Add: Other Taxable Income, Total Taxable Income, Tax Due.

Part V.C - Tax Credits/Payments (attach proof). Table with columns A) Taxpayer/Filer and B) Spouse. Rows 54-59: Tax Withheld per BIR Form No. 2316, Tax Paid in Return Previously Filed, Foreign Tax Credits, Other Tax Credits/Payments, Total Tax Credits/Payments, Net Tax Payable/(Overpayment).

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 employer/s 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. (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)

Table for Schedule 1 with columns: 1. Taxpayer/Spouse, a. Name of Employer, b. Employer's TIN. Rows 1-4 for individual employers.

Continuation of Schedule 1. Table with columns: c. Compensation Income Subject to Regular/Graduated Rates, d. Compensation Income Subject to 25% Flat Rate, e. Tax Withheld. Rows 1-5B.

TABLE 1 - Tax Rates (effective January 1, 2018 to December 31, 2022). Table with columns: If Taxable Income is:, Tax Due is:.

TABLE 2 - Tax Rates (effective January 1, 2023 and onwards). Table with columns: If Taxable Income is:, Tax Due is:.