



BIR Form No. 1707 January 2018 (ENCS) Page 1	<h2 style="margin: 0;">Capital Gains Tax Return</h2> <p style="font-size: small; margin: 0;">(For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) 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</p>	<p style="font-size: x-small; margin: 0;">1707 01/18ENCS P1</p>
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1 Date of Transaction (MM/DD/YYYY) <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 ATC Code <input type="checkbox"/> II 030 Individual <input type="checkbox"/> IC 110 Corporation	4 Number of Sheet/s Attached <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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Part I – Background Information

5 RDO Code of Seller	6 Seller's Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals) (Attach additional sheet/s, if necessary)	Seller's Registered Address (Indicate complete address. If branch, indicate the branch address. If registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)	Seller's Taxpayer Identification Number (TIN)
6A			
6B			
6C			
7 Buyer's Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals) (Attach additional sheet/s, if necessary)	Buyer's Registered Address (Indicate complete address. If branch, indicate the branch address. If registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)	Buyer's Taxpayer Identification Number (TIN)	
7A			
7B			
7C			

8 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No	8A If yes, specify
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9 Description of Transaction <input type="checkbox"/> Cash Sales <input type="checkbox"/> Installment Sale <input type="checkbox"/> Foreclosure Sale <input type="checkbox"/> Others (specify)	
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(Fill out Part IV-Schedule 1)

Part II – Computation of Tax

10 Taxable Base – For Cash Sale / Foreclosure Sale (From Part IV Schedule 2)	
11 Less: Cost and Other Allowable Expenses (From Part IV Schedule 3)	
12 Net Capital Gain/(Loss) (Item 10 Less Item 11)	
13 Tax Due on the Entire Transaction (Cash Sale/Foreclosure Sale) (Item 12 Multiply by Applicable Tax Rate)	
14 Tax Due for this Payment Period (From Part IV Schedule 1 Item 7) (If tax is payable under the installment method of computation)	
15 Less: Tax Paid in Return Previously Filed, if this is an Amended Return	
16 Tax Payable / (Overpayment) (Item 13 or 14 less Item 15)	
17 Add: Penalties	
17A Surcharge	
17B Interest	
17C Compromise	
17D Total Penalties (Sum of Items 17A to 17C)	
18 Total Amount Payable/(Overpayment) (Sum of Items 16 and 17D)	

In case of overpayment, apply for tax refund using BIR Form No. 1914 (Application for Tax Credits / Refunds)

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 Special Power of Attorney)

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)
	Date of Expiry (MM/DD/YYYY)

Part III – Details of Payment

Particulars	Drawee Bank/ Agency	Number	Date (MM/DD/YYYY)	Amount
19 Cash/Bank Debit Memo				
20 Check				
21 Tax Debit Memo				
22 Others (Specify below)				

Machine Validation	Stamp of Receiving Authorized Agent Bank and Date of Receipt (Bank Teller's Initial)
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*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

Capital Gains Tax Return

(For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange)



TIN	Taxpayer's Name

Part IV - Schedules

Schedule 1 – Installment Sale

1 Selling Price	
2 Cost and Expenses	
3 Mortgage Assumed	
4 No. of Installments	
5 Amount of Installment for this Payment Period	
6 Applicable Rate	
7 Tax due for the period (Item 5 Multiply by Item 6)(To Part II, Item 14)	
8 Date of Collection of Installment for this Payment Period (MM/DD/YYYY)	
9 Total Collection (Downpayment and Installments) during the Year of Sale	

Schedule 2 – Description of Shares of Stocks (attach additional sheets, if necessary)

Name of Corporate Stock	
A	
B	
C	
D	
No. of Shares	Stock Certificate No
A	
B	
C	
D	
Taxable Base Selling Price	
A	
B	
C	
D	
Total (To Part II Item 10)	

Schedule 3 – Schedule of Cost and Other Allowable Expenses (attach additional sheets, if necessary)

Particulars	Amount
A	
B	
C	
D	
Total (To Part II Item 11)	

Taxpayer Classification	Tax Rate
1. For Individual	15%
2. For Corporation	
2.1 Domestic	15%
2.2 Foreign	
2.2.1 Not over P100,000	5%
2.2.2 On any amount in excess of P100,000	10%