



BIR Form No.

1701

January 2018 (ENCS)
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Annual Income Tax Return

Individuals (including MIXED Income Earner), Estates and Trusts

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 Tax Filer.



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1 For the Year (YYYY) _____ 2 Amended Return? Yes No 3 Short Period Return? Yes No

PART I – Background Information of Taxpayer/Filer

4 Taxpayer Identification Number (TIN) _____ - _____ - 0 0 0 0 0		5 RDO Code _____	
6 Taxpayer Type <input type="checkbox"/> Single Proprietor <input type="checkbox"/> Professional <input type="checkbox"/> Estate <input type="checkbox"/> Trust <input type="checkbox"/> Compensation Earner			
7 Alphanumeric Tax Code (ATC) <input type="checkbox"/> II012 Business Income-Graduated IT Rates <input type="checkbox"/> II014 Income from Profession-Graduated IT Rates <input type="checkbox"/> II013 Mixed Income-Graduated IT Rates <input type="checkbox"/> II011 Compensation Income <input type="checkbox"/> II015 Business Income - 8% IT Rate <input type="checkbox"/> II017 Income from Profession - 8% IT Rate <input type="checkbox"/> II016 Mixed Income - 8% IT Rate			
8 Taxpayer's Name (Last Name, First Name, Middle Name)/ESTATE OF (First Name, Middle Name, Last Name)/ TRUST FAO: (First Name, Middle Name, Last Name)			
9 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)			
			9A ZIP Code _____
10 Date of Birth (MM/DD/YYYY) _____		11 Email Address _____	
12 Citizenship _____		13 Claiming Foreign Tax Credits? <input type="checkbox"/> Yes <input type="checkbox"/> No	
		14 Foreign Tax Number, if applicable _____	
15 Contact Number (Landline/Cellphone No.) _____		16 Civil Status (if applicable) <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widower	
17 If married, spouse has income? <input type="checkbox"/> Yes <input type="checkbox"/> No		18 Filing Status <input type="checkbox"/> Joint Filing <input type="checkbox"/> Separate Filing	
19 Income EXEMPT from Income Tax? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>[If yes, fill out also consolidation of ALL activities per Tax Regime (Part X)]</i>		20 Income subject to SPECIAL/PREFERENTIAL RATE? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>[If yes, fill out also consolidation of ALL activities per Tax Regime (Part X)]</i>	
21 Tax Rate* <input type="checkbox"/> Graduated Rates <input type="checkbox"/> Itemized Deduction <input type="checkbox"/> Optional Standard Deduction (OSD) <i>(choose one) (Choose Method of Deduction in Item 21A) [Sec. 34(A-J), NIRC] [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]</i>			
<input type="checkbox"/> 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of NIRC <i>[available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]</i>			

PART II – Total Tax Payable

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

Particulars	A. Taxpayer/Filer	B. Spouse
22 Tax Due (From Part VI Item 5)		
23 Less: Total Tax Credits/Payments (From Part VII Item 10)		
24 Tax Payable/(Overpayment) (Item 22 Less Item 23)		
25 Less: Portion of Tax Payable Allowed for 2 nd Installment to be paid on or before October 15 (50% or less of Item 22)		
26 Amount of Tax Payable/(Overpayment) (Item 24 Less Item 25)		
Add: Penalties 27 Interest		
28 Surcharge		
29 Compromise		
30 Total Penalties (Sum of Items 27 to 29)		
31 Total Amount Payable/(Overpayment) (Sum of Items 26 and 30)		
32 Aggregate Amount Payable/(Overpayment) (Sum of Items 31A and 31B)		

If overpayment, mark one (1) box only. (Once the choice is made, the same is irrevocable)

To be refunded To be issued a Tax Credit Certificate (TCC) To be carried over as a tax credit for next year/quarter

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)

33 Number of Attachments _____

Printed Name and Signature of Taxpayer/Authorized Representative

PART III - Details of Payment

Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
34 Cash/Bank Debit Memo				
35 Check				
36 Tax Debit Memo				
37 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)

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TIN 000000 Tax Filer's Last Name

PART IV - Background Information of Spouse

1 Spouse's Taxpayer Identification Number 2 RDO Code
3 Filer's Spouse Type
4 Alphanumeric Tax Code (ATC)
5 Spouse's Name
6 Contact Number 7 Citizenship
8 Claiming Foreign Tax Credits? 9 Foreign Tax Number
10 Income EXEMPT from Income Tax? 11 Income subject to SPECIAL/PREFERENTIAL RATE?
12 Tax Rate* 12A Method of Deduction

PART V - Computation of Tax

Schedule 1 - Gross Compensation Income and Tax Withheld
On Items 1 and 2, enter the required information for each of your employer/s and mark (X) whether the information is for the Taxpayer or the Spouse.

Table with 2 columns: a. Name of Employer, b. Employer's TIN. Rows for Taxpayer and Spouse.

Table with 4 columns: (Continuation of Table Above), c. Compensation Income, d. Tax Withheld. Rows for 1, 2, 3A, 3B.

Schedule 2 - Taxable Compensation Income

Table with 3 columns: Particulars, A. Taxpayer/Filer, B. Spouse. Rows for 4, 5, 6, 7.

Schedule 3 - Taxable Business Income

3.A - For Graduated Income Tax Rates

Table with 3 columns: Particulars, A. Taxpayer/Filer, B. Spouse. Rows for 8, 9, 10, 11, 12, 13, 14, 15, 16.

OR

Table with 3 columns: Particulars, A. Taxpayer/Filer, B. Spouse. Rows for 17, 18, 19, 20, 21, 22, 23, 24, 25.

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TIN 00000 Tax Filer's Last Name

Table with 3 columns: Particulars, A. Taxpayer/Filer, B. Spouse. Rows include 26 Sales/Revenues/Receipts/Fees, 27 Add: Other Non-Operating Income, 28 Total Income, 29 Less: Allowable reduction, 30 Taxable Income, 31 Tax Due-Business Income, 32 Total Tax Due-Compensation & Business Income.

Schedule 4 - Ordinary Allowable Itemized Deductions (attach additional sheet/s, if necessary)

Table with 3 columns: Description, A. Taxpayer/Filer, B. Spouse. Rows include 1 Amortizations, 2 Bad Debts, 3 Charitable and Other Contributions, 4 Depletion, 5 Depreciation, 6 Entertainment, Amusement and Recreation, 7 Fringe Benefits, 8 Interest, 9 Losses, 10 Pension Trusts, 11 Rental, 12 Research and Development, 13 Salaries, Wages and Allowances, 14 SSS, GSIS, Philhealth, HDMF and Other Contributions, 15 Taxes and Licenses, 16 Transportation and Travel, 17 Others (Deductions Subject to Withholding Tax and Other Expenses), 18 Total Ordinary Allowable Itemized Deductions.

Schedule 5 - Special Allowable Itemized Deductions (attach additional sheet/s, if necessary)

Table with 4 columns: 5.A - Taxpayer/Filer, Description, Legal Basis, Amount. Rows include 1, 2, 3 Total Special Allowable Itemized Deductions-Taxpayer/Filer, 5.B - Spouse, 4, 5, 6 Total Special Allowable Itemized Deductions-Spouse.

Schedule 6 - Computation of Net Operating Loss Carry Over (NOLCO)

Table with 5 columns: Description, A. Taxpayer/Filer, B. Spouse, C. NOLCO Expired, D. NOLCO Applied Current Year, E. Net Operating Loss (Unapplied). Rows include 1 Gross Income, 2 Less: Ordinary Allowable Itemized Deductions, 3 Net Operating Loss, 6.A.1 - Taxpayer/Filer's Detailed Computation of Available NOLCO (Year Incurred, A. Amount, B. NOLCO Applied Previous Year/s, C. NOLCO Expired, D. NOLCO Applied Current Year, E. Net Operating Loss (Unapplied)), 4, 5, 6, 7, 8 Total NOLCO - Taxpayer/Filer.

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TIN	Tax Filer's Last Name
0 0 0 0 0	

(Continuation of Schedule 6)
6.A.2 – Spouse's Detailed Computation of Available NOLCO

Net Operating Loss		B. NOLCO Applied Previous Year/s	C. NOLCO Expired	D. NOLCO Applied Current Year	E. Net Operating Loss (Unapplied) [(E)= A - (B+C+D)]
Year Incurred	A. Amount				
9					
10					
11					
12					
13	Total NOLCO - Spouse (Sum of Items 9D to 12D) (To Part V Schedule 3.A Item 15B)				

PART VI – Summary of Income Tax Due

1 Regular Rate–Income Tax Due (From Part V, Either Item 25 or Item 32)		
2 Special Rate–Income Tax Due (From Part X Item 17B/17F)		
3 Less: Share of Other Government Agency, if remitted directly to the Agency		
4 Net Special Rate–Income Tax Due/Share of National Govt. (Item 2 Less Item 3)		
5 Total Income Tax Due (Sum of Items 1 & 4) (To Part II Item 22)		

PART VII - Tax Credits/Payments (attach proof)

1 Prior Year's Excess Credits		
2 Tax Payments for the First Three (3) Quarters		
3 Creditable Tax Withheld for the First Three (3) Quarters		
4 Creditable Tax Withheld per BIR Form No. 2307 for the 4 th Quarter		
5 Creditable Tax Withheld per BIR Form No. 2316 (From Part V Schedule 1 Item 3Ad/3Bd)		
6 Tax Paid in Return Previously Filed, if this is an Amended Return		
7 Foreign Tax Credits, if applicable		
8 Special Tax Credits, if applicable (To Part VIII Item 6)		
9 Other Tax Credits/Payments (specify) _____		
10 Total Tax Credits/Payments (Sum of Items 1 to 9) (To Part II Item 23)		

PART VIII – Tax Relief Availment

VIII.A – Special Rate

1 Regular Income Tax Otherwise Due (Part X Item 16B &/or Item 16F X applicable regular income tax rate)		
2 Tax Relief on Special Allowable Itemized Deductions (Part X Item 7B and/or Item 7F X applicable regular income tax rate)		
3 Sub-Total – Tax Relief (Sum of Items 1 and 2)		
4 Less: Income Tax Due (From Part X Item 17B and/or Item 17F)		
5 Tax Relief Availment Before Special Tax Credit (Item 3 Less Item 4)		
6 Add: Special Tax Credit, if any (From Part VII Item 8)		
7 Total Tax Relief Availment- SPECIAL (Sum of Items 5 and 6)		

VIII.B – Exempt

8 Regular Income Tax Otherwise Due (Part X Item 16A &/or 16E X applicable regular income tax rate)		
9 Tax Relief on Special Allowable Itemized Deductions (Part X Item 7A and/or Item 7E X applicable regular income tax rate)		
10 Total Tax Relief Availment- EXEMPT (Sum of Items 8 and 9)		

PART IX – Reconciliation of Net Income per Books Against Taxable Income (Attach additional sheet/s, if necessary)

Particulars	A. Taxpayer/Filer	B. Spouse
1 Net Income/(Loss) per Books		
Add: Non-Deductible Expenses/Taxable Other Income		
2		
3		
4		
5 Total (Sum of Items 1 to 4)		
Less: A) Non-Taxable Income and Income Subjected to Final Tax		
6		
7		
B) Special/Other Allowable Deductions		
8		
9		
10 Total (Sum of Items 6 to 9)		
11 Net Taxable Income/(Loss) (Item 5 Less Item 10)		