For BIR BCS/ Use Only Item:



Republic of the Philippines Department of Finance Bureau of Internal Revenue

BIR Form No.	Δn	nual Income	Tax R	eturn	•			וון וא באות גבאימט
1/U1 Individuals (including MIXED Income Earner), Estates and Trusts								
January 2018 (ENCS) Page 1		nation in CAPITAL LETTERS copies must be filed with the				oxes with		
<b>1</b> For the Year (YYYY)		2 Amended Return?	Yes		o <b>3</b> 8	Short Period F	Return?	Yes No
PART I – Background Information of Taxpayer/Filer								
4 Taxpayer Identification	n Number <i>(TIN)</i>		-	-	0 0	0 0 0	5 RDO Co	de
6 Taxpayer Type	Single Proprietor	r Professional	Est	ate	Tr	ust	Compensation	Earner
7 Alphanumeric Tax Co	de (ATC) II012 Bus	siness Income-Graduated IT R	ates II014 I	ncome from I	Profession-	Graduated IT Rates	II013 Mixed	Income–Graduated IT Rates
II011 Compensatio	n Income 📃 II015 Bus	siness Income - 8% IT Rate	II017	ncome from	Profession	n – 8% IT Rate	II016 Mixed	I Income – 8% IT Rate
8 Taxpayer's Name (Las	st Name, First Name, Mic	dle Name)/ESTATE OF (	First Name, Mic	ldle Name,	, Last Nan	ne)/ TRUST FA	O: (First Name, Mi	ddle Name, Last Name)
9 Registered Address (II	ndicate complete address	If the registered address is diffe	prent from the cum	ent address	an to the Ri	DO to undate regis	tered address by usir	na BIR Form No. 1905)
							9A ZIP C	ode
10 Date of Birth (MM/DD/YY	YY) 11 Email Addres	S						
12 Citizenship		12 Claiming	Eoroign Tax C	odite2 11	Eoroign	n Tax Number	if applicable	
			Yes	No	roreign		, ii applicable	
15 Contact Number (Land	lline/Cellphone No.)	16 Civil Status (if appl						
		Singl	Γ	Marri	ied	Leg	ally Separated	Widow/er
17 If married, spouse has	s income?	Yes	No		8 Filing S		Joint Filing	Separate Filing
19 Income EXEMPT from [If yes, fill out also consol							ENTIAL RATE? activities per Tax	Yes No
<b>21</b> Tax		21A Method of D	eduction (choo					
Rate* Graduate (choose one) (Choose Me	ed Rates ethod of Deduction in Item		Deduction J), NIRC]				Deduction (OS eceipts/Revenues/F	D) Fees [Sec. 34(L), NIRC]
		s under Sec. 24(A) & F						
[available if	gross sales/receipts and o	other non-operating income of PART I	lo not exceed Th I – Total Tax	- '	pesos ( <del>P</del> 3l	/4	Centavos' 49 Centavos o	r Less drop down; 50 or more round up)
	Particulars				A. Taxpa	ayer/Filer		B. Spouse
22 Tax Due (From Part VI	(							
	item 5)							
23 Less: Total Tax Credit		art VII Item 10)						
23 Less: Total Tax Credit 24 Tax Payable/(Overpa	ts/Payments (From Pa ayment) (Item 22 Less	Item 23)						
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab	ts/Payments (From Pa ayment) (Item 22 Less ble Allowed for 2 <sup>nd</sup> Installr	Item 23)	e October 15					
23 Less: Total Tax Credit 24 Tax Payable/(Overpa	ts/Payments (From Pa ayment) (Item 22 Less ble Allowed for 2 <sup>nd</sup> Installr 2)	Item 23) nent to be paid on or before	e October 15					
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2	ts/Payments <i>(From Pa</i> <b>ayment)</b> <i>(Item 22 Less</i> ble Allowed for 2 <sup>nd</sup> Installr 2) Ie/(Overpayment) <i>(Ite</i>	Item 23) nent to be paid on or before	e October 15					
<ul> <li>23 Less: Total Tax Credit</li> <li>24 Tax Payable/(Overpa</li> <li>25 Less: Portion of Tax Payab (50% or less of Item 2</li> <li>26 Amount of Tax Payab Add: Penalties 27 Inter</li> </ul>	ts/Payments <i>(From Pa</i> <b>ayment)</b> <i>(Item 22 Less</i> ble Allowed for 2 <sup>nd</sup> Installr 2) Ie/(Overpayment) <i>(Ite</i>	Item 23) nent to be paid on or before	e October 15					
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su	ts/Payments (From Pa ayment) (Item 22 Less ble Allowed for 2 <sup>nd</sup> Installr 2) Ie/(Overpayment) (Ite erest	Item 23) nent to be paid on or before	e October 15					
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co	ts/Payments (From Pa ayment) (Item 22 Less ble Allowed for 2 <sup>nd</sup> Installr 2) le/(Overpayment) (Ite erest rcharge mpromise	Item 23) nent to be paid on or before	e October 15					
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab <i>(50% or less of item 2</i> 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties <i>(Sum o</i>	ts/Payments (From Pa ayment) (Item 22 Less ole Allowed for 2 <sup>nd</sup> Installr 2) le/(Overpayment) (Ite erest rcharge mpromise f Items 27 to 29)	Item 23) nent to be paid on or before om 24 Less Item 25)	e October 15					
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab <i>(50% or less of Item 2</i> 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties <i>(Sum o</i> 31 Total Amount Payab	ts/Payments (From Pa ayment) (Item 22 Less ble Allowed for 2 <sup>nd</sup> Installr 2) le/(Overpayment) (Ite erest rcharge mpromise f Items 27 to 29) <b>le/(Overpayment)</b> (S	Item 23) nent to be paid on or before em 24 Less Item 25) Sum of Items 26 and 30)						
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab <i>(50% or less of Item 2</i> ) 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties <i>(Sum o</i> ) 31 Total Amount Payab 32 Aggregate Amount F	ts/Payments (From Paragramments) (Item 22 Less oble Allowed for 2 <sup>nd</sup> Installing le/(Overpayment) (Ite erest rcharge mpromise f Items 27 to 29) le/(Overpayment) (Sc Payable/(Overpayment) (Sc Payable/(Overpayment))	Item 23) nent to be paid on or before em 24 Less Item 25) Sum of Items 26 and 30)	nd 31B)	                                 				
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on To be refu	ts/Payments (From Paragramments) (Item 22 Less ayment) (Item 22 Less oble Allowed for 2 <sup>nd</sup> Installing 2) le/(Overpayment) (Ite erest rcharge mpromise f Items 27 to 29) le/(Overpayment) (S Payable/(Overpayment)) (S Payable/(Overpayment) (S Payable/(Overpayment)) (S Payable/(Ove	Item 23) ment to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A and the choice is made, the sa e issued a Tax Credit Ce	nd 31B) ame is irrevoca					
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on If overpayment, mark on I o be refu	ts/Payments (From Paragramments) (Item 22 Less object Allowed for 2 <sup>nd</sup> Installing 2) le/(Overpayment) (Ite erest rcharge f Items 27 to 29) le/(Overpayment) (S Payable/(Overpayment)) (S Payable/(Overp	Item 23) ment to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A and he choice is made, the sate e issued a Tax Credit Ce and all its attachments, have b bode, as amended, and the regu	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un	l faith, verifie der authority	 ed by me, a y thereof. F	and to the best of n Further, I give my c	ny knowledge and be onsent to the proces	elief, are true and correct, ssing of my information as
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on If obe refu	ts/Payments (From Paragramment) (Item 22 Less object Allowed for 2 <sup>nd</sup> Installing 2) le/(Overpayment) (Ite erest rcharge f Items 27 to 29) le/(Overpayment) (S Payable/(Overpayment) (S Payable/(Ove	Item 23) ment to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A and he choice is made, the sate e issued a Tax Credit Ce and all its attachments, have b bode, as amended, and the regu	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un	l faith, verifie der authority	 ed by me, a y thereof. F	and to the best of n Further, I give my c	ny knowledge and be onsent to the proces	elief, are true and correct, ssing of my information as
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2) 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on If overpayment, mark on If overpayment, mark on	ts/Payments (From Paragramment) (Item 22 Less object Allowed for 2 <sup>nd</sup> Installing 2) le/(Overpayment) (Ite erest rcharge f Items 27 to 29) le/(Overpayment) (S Payable/(Overpayment) (S Payable/(Ove	Item 23) ment to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A and he choice is made, the sate e issued a Tax Credit Ce and all its attachments, have b bode, as amended, and the regu	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un	l faith, verifie der authority	 ed by me, a y thereof. F	and to the best of n Further, I give my c	ny knowledge and be onsent to the proces IN and attach authoriza	elief, are true and correct, ssing of my information as ation letter)
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on If overpayment, mark on I o be refu	ts/Payments (From Paragramments) (Item 22 Less ayment) (Item 22 Less oble Allowed for 2 <sup>nd</sup> Installing 2) le/(Overpayment) (Ite erest rcharge mpromise f Items 27 to 29) le/(Overpayment) (S Payable/(Overpayment)) (S Payable/(Ov	Item 23) ment to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A and he choice is made, the sate e issued a Tax Credit Ce and all its attachments, have b ode, as amended, and the regu 10173) for legitimate and lawfu	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un I purposes. (If sign	l faith, verifie der authority ned by an Aut	 ed by me, a y thereof. F	and to the best of n Further, I give my c	ny knowledge and be onsent to the proces IN and attach authoriza	elief, are true and correct, ssing of my information as
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on If overpayment, mark on I o be refu	ts/Payments (From Paragramments) (Item 22 Less ayment) (Item 22 Less oble Allowed for 2 <sup>nd</sup> Installing 2) le/(Overpayment) (Ite erest rcharge mpromise f Items 27 to 29) le/(Overpayment) (S Payable/(Overpayment)) (S Payable/(Ov	Item 23) nent to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A an he choice is made, the sa e issued a Tax Credit Ce and all its attachments, have b ode, as amended, and the regu (0173) for legitimate and lawfu	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un I purposes. (If sign purposes. (If sign	I faith, verifie der authority ned by an Auth entative	 ed by me, a y thereof. F	and to the best of n Further, I give my c	ny knowledge and be onsent to the proces IN and attach authoriza	elief, are true and correct, ssing of my information as ation letter)
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2) 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on If overpayment, mark on If overpayment, mark on	ts/Payments (From Paragramments) (Item 22 Less ayment) (Item 22 Less oble Allowed for 2 <sup>nd</sup> Installing 2) le/(Overpayment) (Ite erest rcharge mpromise f Items 27 to 29) le/(Overpayment) (S Payable/(Overpayment)) (S Payable/(Ov	Item 23) nent to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A an he choice is made, the sa e issued a Tax Credit Ce and all its attachments, have b ode, as amended, and the regu (0173) for legitimate and lawfu	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un purposes. (if sign purposes. (if sign purposes of P	I faith, verifie der authority ned by an Auth entative ayment	ed by me, a y thereof. F horized Repr	and to the best of n Further, I give my c	ny knowledge and be onsent to the proces IN and attach authoriza	elief, are true and correct, ssing of my information as ation letter)
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on If overpayment, mark on Contemplated under the Penaltie pursuant to the provisions of the I contemplated under the *Data Pri	ts/Payments (From Paragramments) (Item 22 Less object Allowed for 2 <sup>nd</sup> Installing ple Allowed for 2 <sup>nd</sup> Installing ple (Overpayment) (Ite erest rcharge mpromise f Items 27 to 29) Ie/(Overpayment) (St Payable/(Overpayment)) (St Payable/(St Payabl	Item 23) nent to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A and he choice is made, the sate e issued a Tax Credit Ce and all its attachments, have b ode, as amended, and the reg. (0173) for legitimate and lawfur inature of Taxpayer/Author PART III	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un purposes. (if sign purposes. (if sign purposes of P	I faith, verifie der authority ned by an Auth entative ayment	ed by me, a y thereof. F horized Repr	and to the best of n iurther, I give my co esentative, indicate T	ny knowledge and be onsent to the proces IN and attach authoriza	elief, are true and correct, sing of my information as ation letter) of Attachments
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on To be refu I declare under the penaltie pursuant to the provisions of the I contemplated under the *Data Pri Particulars 34 Cash/Bank Debit Memo 35 Check	ts/Payments (From Paragramments) (Item 22 Less object Allowed for 2 <sup>nd</sup> Installing ple Allowed for 2 <sup>nd</sup> Installing ple (Overpayment) (Ite erest rcharge mpromise f Items 27 to 29) Ie/(Overpayment) (St Payable/(Overpayment)) (St Payable/(St Payabl	Item 23) nent to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A and he choice is made, the sate e issued a Tax Credit Ce and all its attachments, have b ode, as amended, and the reg. (0173) for legitimate and lawfur inature of Taxpayer/Author PART III	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un purposes. (if sign purposes. (if sign purposes of P	I faith, verifie der authority ned by an Auth entative ayment	ed by me, a y thereof. F horized Repr	and to the best of n iurther, I give my co esentative, indicate T	ny knowledge and be onsent to the proces IN and attach authoriza	elief, are true and correct, sing of my information as ation letter) of Attachments
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on If overpayment, mark on If overpayment, mark on To be refu I declare under the penaltie pursuant to the provisions of the I contemplated under the *Data Pri Particulars 34 Cash/Bank Debit Memo 35 Check 36 Tax Debit Memo	ts/Payments (From Paragramments) (Item 22 Less object Allowed for 2 <sup>nd</sup> Installing ple Allowed for 2 <sup>nd</sup> Installing ple (Overpayment) (Ite erest rcharge mpromise f Items 27 to 29) Ie/(Overpayment) (St Payable/(Overpayment)) (St Payable/(St Payabl	Item 23) nent to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A and he choice is made, the sate e issued a Tax Credit Ce and all its attachments, have b ode, as amended, and the reg. (0173) for legitimate and lawfur inature of Taxpayer/Author PART III	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un purposes. (if sign purposes. (if sign purposes of P	I faith, verifie der authority ned by an Auth entative ayment	ed by me, a y thereof. F horized Repr	and to the best of n iurther, I give my co esentative, indicate T	ny knowledge and be onsent to the proces IN and attach authoriza	elief, are true and correct, sing of my information as ation letter) of Attachments
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on If overpayment, mark on If overpayment, mark on To be refu I declare under the penaltie pursuant to the provisions of the I contemplated under the *Data Pri Particulars 34 Cash/Bank Debit Memo 35 Check 36 Tax Debit Memo	ts/Payments (From Paragramments) (Item 22 Less object Allowed for 2 <sup>nd</sup> Installing ple Allowed for 2 <sup>nd</sup> Installing ple (Overpayment) (Ite erest rcharge mpromise f Items 27 to 29) Ie/(Overpayment) (St Payable/(Overpayment)) (St Payable/(St Payabl	Item 23) nent to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A and he choice is made, the sate e issued a Tax Credit Ce and all its attachments, have b ode, as amended, and the reg. (0173) for legitimate and lawfur inature of Taxpayer/Author PART III	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un purposes. (if sign purposes. (if sign purposes of P	I faith, verifie der authority ned by an Auth entative ayment	ed by me, a y thereof. F horized Repr	and to the best of n iurther, I give my co esentative, indicate T	ny knowledge and be onsent to the proces IN and attach authoriza	elief, are true and correct, sing of my information as ation letter) of Attachments
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on To be refu I declare under the penaltie pursuant to the provisions of the I contemplated under the *Data Pri Particulars 34 Cash/Bank Debit Memo 35 Check	ts/Payments (From Paragets/Payment) (Item 22 Less obje Allowed for 2 <sup>nd</sup> Installing ple Allowed for 2 <sup>nd</sup> Installing ple (Overpayment) (Itel erest rcharge mpromise f Items 27 to 29) Ie/(Overpayment) (St Payable/(Overpayment) (St Payable/(St	Item 23) nent to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A an he choice is made, the sa e issued a Tax Credit Ce and all its attachments, have b ode, as amended, and the regulo173) for legitimate and lawfu nature of Taxpayer/Autho PART III Numbe	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un purposes. (If sign prized Represe - Details of P r	I faith, verifie der authority ned by an Authority entative ayment Di	ed by me, a y thereof. F horized Repr	Ind to the best of n iurther, I give my cresentative, indicate 1 /DD/YYYY)	ny knowledge and be onsent to the process "IN and attach authorized 33 Number of 33 Number of 1 1 1 1 1 1 1 Receiving Office/AA	elief, are true and correct, sing of my information as ation letter) of Attachments Amount Amount B and Date of Receipt
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on To be refu I declare under the penaltie pursuant to the provisions of the I contemplated under the *Data Pri Particulars 34 Cash/Bank Debit Memo 35 Check 36 Tax Debit Memo	ts/Payments (From Paragets/Payment) (Item 22 Less obje Allowed for 2 <sup>nd</sup> Installing ple Allowed for 2 <sup>nd</sup> Installing ple (Overpayment) (Itel erest rcharge mpromise f Items 27 to 29) Ie/(Overpayment) (St Payable/(Overpayment) (St Payable/(St Payable/(St Payable/(St Payable/(St Payable/(St Payable/(St Pay	Item 23) nent to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A an he choice is made, the sa e issued a Tax Credit Ce and all its attachments, have b ode, as amended, and the regulo173) for legitimate and lawfu nature of Taxpayer/Autho PART III Numbe	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un purposes. (If sign prized Represe - Details of P r	I faith, verifie der authority ned by an Authority entative ayment Di	ed by me, a y thereof. F horized Repr	Ind to the best of n iurther, I give my cresentative, indicate 1 /DD/YYYY)	ny knowledge and be onsent to the process (IN and attach authorized 33 Number of 33 Number of 1 1 1 1	elief, are true and correct, sing of my information as ation letter) of Attachments Amount Amount B and Date of Receipt
23 Less: Total Tax Credit 24 Tax Payable/(Overpa 25 Less: Portion of Tax Payab (50% or less of Item 2 26 Amount of Tax Payab Add: Penalties 27 Inte 28 Su 29 Co 30 Total Penalties (Sum o 31 Total Amount Payab 32 Aggregate Amount F If overpayment, mark on To be refu I declare under the penaltie pursuant to the provisions of the I contemplated under the *Data Pri Particulars 34 Cash/Bank Debit Memo 35 Check 36 Tax Debit Memo	ts/Payments (From Paragets/Payment) (Item 22 Less obje Allowed for 2 <sup>nd</sup> Installing ple Allowed for 2 <sup>nd</sup> Installing ple (Overpayment) (Itel erest rcharge mpromise f Items 27 to 29) Ie/(Overpayment) (St Payable/(Overpayment) (St Payable/(St Payable/(St Payable/(St Payable/(St Payable/(St Payable/(St Pay	Item 23) nent to be paid on or before am 24 Less Item 25) Sum of Items 26 and 30) ent) (Sum of Items 31A an he choice is made, the sa e issued a Tax Credit Ce and all its attachments, have b ode, as amended, and the regulo173) for legitimate and lawfu nature of Taxpayer/Autho PART III Numbe	nd 31B) ame is irrevoca rtificate (TCC) een made in good ulations issued un purposes. (If sign prized Represe - Details of P r	I faith, verifie der authority ned by an Authority entative ayment Di	ed by me, a y thereof. F horized Repr	Ind to the best of n iurther, I give my cresentative, indicate 1 /DD/YYYY)	ny knowledge and be onsent to the process "IN and attach authorized 33 Number of 33 Number of 1 1 1 1 1 1 1 Receiving Office/AA	elief, are true and correct, sing of my information as ation letter) of Attachments Amount Amount B and Date of Receipt

BIR Form No. <b>1701</b> January 2018 (ENCS) Page 2	Annual Income Tax Individuals (including MIXED Income Earn				usts				01/18ENCS P2
TIN Tax Filer's Last Name									
PART IV – Background Information of Spouse									
1 Spouse's Taxpayer l	dentification Number	-		- 0	<b>0</b>  0	0 0	2 RD	O Code	
3 Filer's Spouse Type	Single Proprietor	Profe	ssional				Compe	nsation Earne	r
4 Alphanumeric Tax Co	ode (ATC) II012 Business Income-Graduated IT Rates	110	14 Income fro	om Profes	ssion-Grad	uated IT Rates	s 📃 1101:	3 Mixed Income-Gra	aduated IT Rates
II011 Compensa	tion Income II015 Business Income - 8% IT Rate	IIC	17 Income fr	rom Prof	ession – 8	% IT Rate	II01	6 Mixed Income -	8% IT Rate
5 Spouse's Name (Last	5 Spouse's Name (Last Name, First Name, Middle Name)								
6 Contact Number		l	+ + +		<u> </u>	<u> </u>			
	7 Citizensh	•	ber		1 1				
8 Claiming Foreign Tax	(if applicable	e)		io et to		L/PREFER		ATE?	No
	solidation of ALL Activities per Tax Regime (Part X)]	1	lf yes, fill o	ut also				per Tax Regime (	
12 Tax Rate* Gradua	ted Rates 12A Method of Deduction		hoose one) I		Intional	Standard D	Oduction		
	Method of Deduction in Item 12A)		l					enues/Fees [Sec.	34(L), NIRC]
	eu of Graduated Rates under Sec. 24(A) & Percentag					C			
[available	e if gross sales/receipts and other non-operating income do not ex PART V – Com				s (₽3M)]				
	mpensation Income and Tax Withheld (Attach Additiona	al She	eet/s, if nec	essary)					
	e required information for each of your employer/s and mark (. Total Tax Withheld for the Taxpayer and on Item 3B, for the S							use. On Item 3A, ess drop down; 50 d	
	a. Name of Employer			12011					
Taxpayer		_							
Spouse		b.	Employer's	TIN					
Taxpayer		1		I					
2 Spouse		b.	Employer's	TIN					
(Continuation of Table A	bove)		C. (	Compe	nsation l	ncome		d. Tax Withl	neld
1				1					
2							1		
TAXPAYER (To Part V	ation Income and Total Tax Withheld for Schedule 2 Item 4A and Part VII Item 5A)			1					
3B Gross Compensa SPOUSE (To Part V Sc	ation Income and Total Tax Withheld for chedule 2 Item 4B and Part VII Item 5B)			Т					
Schedule 2 – Taxable C	compensation Income			•			entavos or Le	ess drop down; 50 d	.,
A Cross Companyatio	Particulars			<b>A.</b> 1	Гахрауе	r/Filer		B. Spo	use
· · · · · · · · · · · · · · · · · · ·	In Income (From Part V Schedule 1 Item 3Ac/3Bc)								
	/ Exempt Compensation			1					
· · · ·	tion Income (Item 4 Less Item 5)								
	ation Income (Item 6 x applicable Income Tax Rate)				ĻĻ				
3.A – For Graduated I	usiness Income ( <i>If graduated rates, fill in items 8 to 2</i> Income Tax Rates	24; 1	f 8% flat ii	ncome	tax rate	, fill in iten	ns 25 to 30	))	
8 Sales/Revenues/Re	ceipts/Fees			1	1 1				
9 Less: Sales Returns	s, Allowances and Discounts								
10 Net Sales/Revenue	s/Receipts/Fees (Item 8 Less Item 9)				<u> </u>				
	Services (applicable only if availing Itemized Deductions)				<u> </u>				
	s) from Operation (Item 10 Less Item 11)								
Less: Deductions Allowa									
13 Ordinary Allowable	Itemized Deductions (From Part V Schedule 4 Item 18	8)		Т					
14 Special Allowable It	temized Deductions (From Part V Schedule 5 Item 3 and/or Ite	e <i>m 6)</i>		1					
15 Allowance for Net Operatin	ng Loss Carry Over (NOLCO) (From Part V Schedule 6 Item 8 and/or Ite	əm 13)		i					
16 Total Allowable Item	nized Deductions (Sum of Items 13 to 15)								
OR			_						
17 Optional Standard E	Deduction (OSD) (40% of Item 10)								
	( <u>If Itemized</u> : Item 12 Less Item 16; <u>If OSD</u> : Item 10 Less Item 17)								
Add: Other Non-Operatir	ng Income (specify below)								
20									
	e in Income by a Partner from General Professional Partnership (	GPD)			<u>   </u>				
	perating Income (Sum of Items 19 to 21)	0112)			<u>   </u>				
	Isiness (Sum of Items 18 and 22)								
		2)							
	ne – Compensation & Business (Sum of Items 6 and 23 Isation and Business Income (under graduated rates)	9							
(Item 24 x applicable income t									

BIR Form No. 1701

## January 2018 (ENCS) Page 3

## Annual Income Tax Return Individuals (including MIXED Income Earner), Estates and Trusts



Page 3	Filevia Leat Name				1701 01/18ENCS
	Filer's Last Name				
3.B – For 8% Flat Income Tax Rate		(DO NOT orth	er Centevos: 40 Conto	vos or l ese dron de	wn; 50 or more round i
Particulars		A. Taxpa			3. Spouse
6 Sales/Revenues/Receipts/Fees (net of sales returns, a	allowances and discounts)				
dd: Other Non-Operating Income (specify below)		<b>.</b>			
27					
<b>28</b> Total Income (Sum of Items 26 and 27)					
19 Less: Allowable reduction from gross sales/receipts and other non- employed individuals and/or professionals in the amount of P250,000 (not appl)					
Taxable Income/(Loss) (Item 28 Less Item 29)	icable if with compensation income)				
1 Tax Due-Business Income (Item 30 x 8% Flat Income Tax Rate)					
2 Total Tax Due–Compensation & Business Income (under flat rate) (Sur	m of Items 7and 31) ( <b>To Part VI Item 1</b> )				
chedule 4 - Ordinary Allowable Itemized Deductions (att		cessary)			
Amortizations		••••••	• · · ·		
2 Bad Debts					
Charitable and Other Contributions					
Depletion					
Depreciation					
Entertainment, Amusement and Recreation					
Fringe Benefits					
Interest					
Losses					
0 Pension Trusts					
1 Rental					
2 Research and Development					
3 Salaries, Wages and Allowances					
4 SSS, GSIS, Philhealth, HDMF and Other Contribut	tions				
5 Taxes and Licenses					
6 Transportation and Travel					
7 Others (Deductions Subject to Withholding Tax and C	ther Expenses) [Specify bel	ow; Add additional sheet	(s), if necessary]		
a Janitorial and Messengerial Services					
b Professional Fees					
c Security Services					
d					
8 Total Ordinary Allowable Itemized Deductions (Sum of Items 1 to 17d)	(To Part V Schodulo 3 A Itom 13)				
chedule 5 – Special Allowable Itemized Deductions (data of news 1 to 11d)					
<b>5.A – Taxpayer/Filer</b> Description		Legal Ba	asis	A	mount
Total Special Allowable Itemized Deductions-Taxpayer/Filer (S	Sum of Items 1 and 2) (To P	art V Schedule 3.A Ite	em 14A)		
5.B – Spouse					
•					
Total Special Allowable Itemized Deductions-Spous	e (Sum of Items 4 and 5) (7	To Part V Schedule 3.	A Item 14B)		
chedule 6 - Computation of Net Operating Loss Carry O	ver (NOLCO)				
6.A – Computation of NOLCO Description		A. Taxpa	ver/Filer		B. Spouse
Gross Income					00030
Less: Ordinary Allowable Itemized Deductions					
Net Operating Loss (Item 1 Less Item 2) (To Schedule 6.A.1 Item 2)	74 &/or Schedule 6 4 2 Itom 124				
6.A.1 – Taxpayer/Filer's Detailed Computation of Availa	· · · · · · · · · · · · · · · · · · ·				
		005.	D. NOLCO Appli	ed E. N	et Operating Loss
	us Year/s	CO Expired	Current Year		(Unapplied) E)= A – (B+C+D)]
4				K	
5 6	<u> </u>				
7					
B Total NOLCO - Taxpayer/Filer (Sum of Items 4D to 7D)	(To Part V Schedule 3.A Iten	n 15A)			

BIR Form No.
1701
January 2018 (ENCS)
Page 4

## Annual Income Tax Return Individuals (including MIXED Income Earner), Estates and Trusts



TIN Tax Filer's Last Name		
(Continuation of Schedule 6)		
6.A.2 – Spouse's Detailed Computation of Available NOLCO		_
Net Operating Loss B. NOLCO Applied C. NO	D. NOLCO Applied E. Net Operatin Ourcon Expired (Unapplie	
Year Incurred A. Amount Previous Year/s	Current Year $(Ohappile (Chappile ($	
9		
10		
11 12		
13 Total NOLCO - Spouse (Sum of Items 9D to 12D) (To Part V Schedule 3.A Item 15E	3)	
PART VI – Summary of I		
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)		1 1
5 Total Income Tax Due (Sum of Items 1 & 4) (To Part II Item 22)		
PART VII - Tax Credits/Payn	nents (attach proof)	
1 Prior Year's Excess Credits		
<b>2</b> Tax Payments for the First Three (3) Quarters		
<b>3</b> Creditable Tax Withheld for the First Three (3) Quarters		
4 Creditable Tax Withheld per BIR Form No. 2307 for the 4 <sup>th</sup> 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		
<b>7</b> Foreign Tax Credits, <i>if applicable</i>		
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 Relie	ef Availment	
VIII.A – Special Rate		
<b>1</b> 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 tay 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) (Part X Item 7A and/or Item 7E X		
9 Tax Relief on Special Allowable Itemized Deductions (Part X Item 7A and/or Item 72 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 Agains	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		<b>]</b>
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)		