



BIR Form No. 1601-EQ January 2018 Page 1	<h2 style="margin:0;">Quarterly Remittance Return</h2> <h3 style="margin:0;">of Creditable Income Taxes Withheld (Expanded)</h3> <p style="font-size: small; margin: 5px 0;">Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all 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;">1601-EQ 01/18 P1</p>
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1 For the Year	2 Quarter <input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th	3 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	4 Any Taxes Withheld? <input type="checkbox"/> Yes <input type="checkbox"/> No	5 No. of Sheet/s Attached
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Part I – Background Information				
6 Taxpayer Identification Number (TIN)	/	/	/	7 RDO Code
8 Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)				
9 Registered Address (Indicate complete address. If branch, indicate the branch 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 Contact Number	11 Category of Withholding Agent		<input type="checkbox"/> Private	<input type="checkbox"/> Government
12 Email Address				

Part II – Computation of Tax				
ATC	Tax Base (Consolidated for the Quarter)	Tax Rate	Tax Withheld (Consolidated for the Quarter)	
13				
14				
15				
16				
17				
18				
19 Total Taxes Withheld for the Quarter (Sum of Items 13 to 18)				
20 Less: Remittances Made: 1 st Month of the Quarter				
21 2 nd Month of the Quarter				
22 Tax Remitted in Return Previously Filed, if this is an amended return				
23 Over-remittance from Previous Quarter of the same taxable year				
24 Total Remittances Made (Sum of Items 20 to 23)				
25 Tax Still Due/(Over-remittance) (Item 19 Less Item 24)				
Add: Penalties 26 Surcharge				
27 Interest				
28 Compromise				
29 Total Penalties (Sum of Items 26 to 28)				
30 TOTAL AMOUNT STILL DUE/(Over-remittance) (Sum of Items 25 and 29)				

R.G. Manabat & Co.
TAX

If over-remittance, mark one (1) box only To be refunded To be issued Tax Credit Certificate To be carried over to the next quarter within the same calendar year (not applicable for succeeding year)

I/We declare under the penalties of perjury that this remittance form, and all its attachments, has 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 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 Authorized Representative, attach authorization letter)

For Individual:	For Non-Individual:
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent <i>(Indicate Title/Designation and TIN)</i>	Signature over Printed Name of President/Vice President/ Authorized Officer or Representative/Tax Agent <i>(Indicate Title/Designation and TIN)</i>
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
31 Cash/Bank Debit Memo				
32 Check				
33 Tax Debit Memo				
34 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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*NOTE: Please read the BIR Data Privacy Policy found in the BIR website (www.bir.gov.ph)

**Quarterly Remittance Return
of Creditable Income Taxes Withheld (Expanded)**



TIN	Withholding Agent's Name (Last Name for Individual OR Registered Name for Non-Individual)
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Schedule of Alphanumeric Tax Codes (ATC)							
Nature of Income Payment	Tax Rate	ATC		Nature of Income Payment	Tax Rate	ATC	
		Individual	Corporation			Individual	Corporation
Professional (Lawyers, CPAs, Engineers, etc.) If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI010 WI011		Professional fees paid to medical practitioners (includes doctors of medicine, doctors of veterinary science & dentists) by hospitals & clinics or paid directly by Health Maintenance Organizations (HMOs) and/or similar establishments If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%	WC151 WC150	
Professional (Lawyers, CPAs, Engineers, etc.) If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC010 WC011	Payment by the General Professional Partnerships (GPPs) to its partners If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%	WI152 WI153	
Professional entertainers such as, but not limited to actors and actresses, singers, lyricists, composers, emcees If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI020 WI021		Income payments made by credit card companies	1/2 of 1%	WI156	WC156
Professional entertainers such as, but not limited to actors and actresses, singers, lyricists, composers, emcees If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC020 WC021	Additional income payments to government personnel from importers, shipping and airline companies or their agents for overtime services	15%	WI159	
Professional athletes including basketball players, pelotaris and jockeys If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI030 WI031		Income payments made by the government and government-owned and controlled corporations (GOCCs) to its local/resident suppliers of goods other than those covered by other rates of withholding tax	1%	WI640	WC640
Professional athletes including basketball players, pelotaris and jockeys If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC030 WC031	Income payments made by the government and government-owned and controlled corporations (GOCCs) to its local/resident suppliers of services other than those covered by other rates of withholding tax	2%	WI157	WC157
All directors and producers involved in movies, stage, radio, television and musical productions If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI040 WI041		Income payment made by top withholding agents to their local/resident supplier of goods other than those covered by other rates of withholding tax	1%	WI158	WC158
All directors and producers involved in movies, stage, radio, television and musical productions If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC040 WC041	Income payment made by top withholding agents to their local/resident supplier of services other than those covered by other rates of withholding tax	2%	WI160	WC160
Management and technical consultants If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI050 WI051		Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI515 WI516	
Management and technical consultants If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC050 WC051	Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%	WC515 WC516	
Business and bookkeeping agents and agencies If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI060 WI061		Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%	WC515 WC516	
Business and bookkeeping agents and agencies If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC060 WC061	Grass payments to embalmers by funeral parlors	1%	WI530	
Insurance agents and insurance adjusters If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI070 WI071		Payments made by pre-need companies to funeral parlors	1%	WI535	WC535
Insurance agents and insurance adjusters If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC070 WC071	Tolling fees paid to refineries	5%	WI540	WC540
Other recipients of talent fees If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI080 WI081		Income payments made to suppliers of agricultural products in excess of cumulative amount of ₱ 300,000 within the same taxable year	1%	WI610	WC610
Other recipients of talent fees If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC080 WC081	Income payments on purchases of minerals, mineral products and quarry resources, such as but not limited to silver, gold, marble, granite, gravel, sand, boulders and other mineral products except purchases by Bangko Sentral ng Pilipinas	5%	WI630	WC630
Fees of directors who are not employees of the company If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI090 WI091		Income payments on purchases of minerals, mineral products and quarry resources by Bangko Sentral ng Pilipinas (BSP) from gold miners/suppliers under PD 1899, as amended by RA No. 7076	1%	WI632	WC632
Rentals: On gross rental or lease for the continued use or possession of personal property in excess of Ten Thousand pesos (₱ 10,000) annually and real property used in business which the payor or obligor has not taken title or is not taking title, or in which has no equity, poles, satellites, transmission facilities and billboards	5%	WI100	WC100	On gross amount of refund given by MERALCO to customers with active contracts as classified by MERALCO	25%	WI650	WC650
Cinematographic film rentals and other payments to resident individuals and corporate cinematographic film owners, lessors or distributors	5%	WI110	WC110	On gross amount of refund given by MERALCO to customers with terminated contracts as classified by MERALCO	32%	WI651	WC651
Income payments to certain contractors	2%	WI120	WC120	On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO	10%	WI660	WC660
Income distribution to the beneficiaries of estates and trusts	15%	WI130		On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO	10%	WI661	WC661
Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers) If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI139 WI140		On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU)	10%	WI662	WC662
Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers) If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC139 WC140	On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU)	20%	WI663	WC663
Professional fees paid to medical practitioners (includes doctors of medicine, doctors of veterinary science & dentists) by hospitals & clinics or paid directly by Health Maintenance Organizations (HMOs) and/or similar establishments If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI151 WI150		Income payments made by political parties and candidates of local and national elections on all their purchases of goods and services related to campaign expenditures, and income payments made by individuals or juridical persons for their purchases of goods and services intended to be given as campaign contributions to political parties and candidates	5%	WI680	WC680
				Income payments received by Real Estate Investment Trust (REIT)	1%		WC690
				Interest income derived from any other debt instruments not within the coverage of deposit substitutes and Revenue Regulations No. 14-2012	20%	WI710	WC710
				Income payments on locally produced raw sugar	1%	WI720	WC720

Guidelines and Instructions for BIR Form No. 1601-EQ (January 2018)

Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded)

Who Shall File

This quarterly withholding tax remittance return shall be filed in triplicate by every withholding agent (WA)/payor required to deduct and withhold taxes on income payments subject to Creditable Withholding Taxes.

If the Government of the Philippines or any political subdivision agency or instrumentality thereof, as well as a government-owned or controlled corporation, is the withholding agent/payor, the return shall be accomplished and signed by the officer or employee having control of disbursement of income payments or other officer or employee appropriately designated for the purpose.

If the person required to withhold and pay the tax is a corporation, the return shall be made in the name of the corporation and shall be signed and verified by the president, vice-president, or any authorized officer.

With respect to a fiduciary, the return shall be made in the name of the individual, estate or trust for which such fiduciary acts and shall be signed and verified by such fiduciary. In case of two or more joint fiduciaries, the return shall be signed and verified by one of such fiduciaries.

Authorized Representative and Accredited Tax Agent filing, in behalf of the taxpayer, shall also use this return to pay the creditable taxes withheld.

When and Where to File and Remit

The quarterly withholding tax remittance return shall be filed and the tax paid not later than the last day of the month following the close of the quarter during which withholding was made.

Provided, however, that with respect to non-large and large taxpayers who shall file through the Electronic Filing and Remittance System (EFPS), the deadline for electronically filing the return and paying the taxes due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

The return shall be filed and the tax paid with the Authorized Agent Bank (AAB) of the Revenue District Office (RDO) having jurisdiction over the withholding agent's place of business/office. In places where there are no Authorized Agent Banks, the return shall be filed and the tax paid with the Revenue Collection Officer (RCO) of the RDO having jurisdiction over the WA's place of business/office, who will issue an Electronic Revenue Official Receipt (eROR) therefor.

When the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment was received by the AAB. The AAB receiving the tax return shall stamp mark the word "Received" on the return and also machine validate the return as proof of filing and payment of the tax by the taxpayer. The machine validation shall reflect the date of payment, amount paid and transactions code, the name of the bank, branch code, teller's code and teller's initial. Bank debit memo number and date should be indicated in the return for taxpayers paying under the bank debit system.

A taxpayer may file a separate return for the head office and for each branch or place of business/office or a consolidated return for the head office and all the branches/offices except in the case of large taxpayers where only one consolidated return is required.

Penalties

There shall be imposed and collected as part of the tax:

1. A surcharge of twenty-five percent (25%) for the following violations:
 - a. Failure to file any return and pay the amount of tax or installment due on or before the due date;
 - b. Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
 - c. Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
 - d. Failure to pay the deficiency tax within the time prescribed for its remittance in the notice of assessment.
2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
 - a. Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
 - b. In case a false or fraudulent return is willfully made.

3. Interest at the rate of double the legal interest rate for loans or forbearance of any money in the absence of an express stipulation as set by the Bangko Sentral ng Pilipinas from the date prescribed for remittance until the amount is fully remitted: Provided, That in no case shall the deficiency and the delinquency interest prescribed under Section 249 Subsections (B) and (C) of the National Internal Revenue Code, as amended, be imposed simultaneously.
4. Compromise penalty.

Violation of Withholding Tax Provisions

Any person required to withhold, account for, and remit any tax imposed by the National Internal Revenue Code or who willfully fails to withhold such tax, or account for and remit such tax, or aids or abets in any manner to evade any such tax or the remittance thereof, shall, in addition to other penalties provided for under the Law, be liable upon conviction to a penalty equal to the total amount of the tax not withheld, or not accounted for and remitted.

Any person required under the National Internal Revenue Code or by rules and regulations promulgated thereunder to pay any tax, make a return, keep any record, or supply correct and accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply such correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to the other penalties provided by law, upon conviction thereof, be punished by a fine of not less than ten thousand pesos (₱ 10,000.00) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Every officer or employee of the Government of the Republic of the Philippines or any of its agencies and instrumentalities, its political subdivisions, as well as government-owned or controlled corporations, including the Bangko Sentral ng Pilipinas, who, under the provisions of the Code, as amended, or regulations promulgated thereunder, is charged with the duty to deduct and withhold any internal revenue tax and to remit the same in accordance with the provisions of the Tax Code, as amended, and other laws and who is found guilty of any offense herein below specified shall, upon conviction of each act or omission, be fined in a sum not less than five thousand pesos (₱ 5,000) but not more than fifty thousand pesos (₱ 50,000) or imprisoned for a term of not less than six (6) months and one day but not more than two (2) years, or both:

- a. Those who fail or cause the failure to deduct and withhold any internal revenue tax under any of the withholding tax laws and implementing regulations;
- b. Those who fail or cause the failure to remit taxes deducted and withheld within the time prescribed by law, and implementing regulations; and
- c. Those who fail or cause the failure to file a return or statement within the time prescribed, or render or furnish a false or fraudulent return or statement required under the withholding tax laws and regulations.

If the withholding agent is the Government or any of its agencies, political subdivisions or instrumentalities, or a government-owned or controlled corporation, the employee thereof responsible for the withholding and remittance of tax shall be personally liable for the additions to the tax prescribed by the National Internal Revenue Code.

Note: All background information must be properly filled out.

- The last 5 digits of the 14-digit TIN refers to the branch code
- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
 - A. For Individual (CPAs, members of GPPs, and others)
 - a.1 Taxpayer Identification Number (TIN); and
 - a.2 BIR Accreditation Number, Date of Issue, and Date of Expiry.
 - B. For members of the Philippine Bar (Lawyers)
 - b.1 Taxpayer Identification Number (TIN);
 - b.2 Attorney's Roll Number;
 - b.3 Mandatory Continuing Legal Education (MCLE) Compliance Number; and
 - b.4 BIR Accreditation Number, Date of Issue, and Date of Expiry.

Required Attachments:

- Acknowledgment Receipt/Validation Successful message as proof of submission of Quarterly Alphabetical List of Payees (QAP) thru Electronic attachment for eFPS or email to esubmission@bir.gov.ph