

AFFIDAVIT-DECLARATION THAT NO PROFESSIONAL FEE
HAS BEEN CHARGED BY MEDICAL PRACTITIONER

We, _____, of legal age, single/ married
(Name of Patient Authorized Representative) (Citizenship)
permanently residing at _____
and _____, of legal age, single/ married
(Medical Practitioner) (Citizenship)
permanently residing at _____ with
Taxpayer Identification Number (TIN) _____, after having been duly sworn in accordance with law
hereby depose and state:

1. That _____ is a patient in the _____
(Name of Patient) (Name of Hospital/Clinic)
having been confined from _____ to _____ due to _____
2. That _____ is the authorized representative/guardian of the herein-mentioned patient;
3. That _____ is the attending physician of the herein-mentioned patient for the duration of the stay in the herein-mentioned hospital;
4. That no professional fee was charged by the aforesaid physician, the patient being his/her _____;
5. That we duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section ____ of Revenue Regulations No. _____;
6. That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

IN WITNESS WHEREOF, we have hereunto set my hand this ____ day of _____, 20__ at _____, Philippines

Signature over Printed Name of Patient Guardian
Govt. ID _____
Issued at _____
Issued on _____

Signature over Printed Name of Medical Practitioner
Govt. ID _____
Issued at _____
Issued on _____

SUBSCRIBED AND SWORN to before me this ____ day of _____, 20__ in _____

NOTARY PUBLIC

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

4:50 P.M.
MAR 15 2018

R.G. Manabat & Co.
TAX

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INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES
(For Self-Employed and/or Engaged in the Practice of Profession with Several Income Payors)

I, _____, of legal age, single/ married to _____, permanently residing at _____ with Taxpayer Identification Number (TIN) _____, after having been duly sworn in accordance with law hereby depose and state:

1. That I derived my _____ income from various income payors, and my registered business address is at _____:
2. That for the current year _____, my gross receipts will not exceed Three Million Pesos (P3,000,000) and that I am a non-VAT registered taxpayer. For this purpose, I opt to avail of either one of the income tax regime as follows:
- ☐ Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the taxable income. With this selection, I acknowledge that I am subject to creditable withholding tax at the prescribed rate; subject to percentage tax and will file the required percentage tax returns or subject to withholding percentage tax, in case of government money payments.
- ☐ Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross receipts/sales and other non-operating income - with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended; thus, only the creditable income withholding tax based on the prescribed rate shall be made;
3. That based on my selection above, if my gross sales/receipts and other non-operating income exceeds P3,000,000, my income payor /withholding agents shall automatically withhold the higher rate of withholding of ten percent (10%) in the case of income items with two (2) prescribed creditable withholding tax rate depending on the total amount of income payment received:
- a. In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (VAT) unless expressly exempted; and consequently subject to withholding of income. Moreover, if the payor is a government entity, business tax withholding applies: OR
- b. In case of Eight Percent (8%) income tax rate, I acknowledge that I am no longer qualified to avail of this option since my income exceeds P3,000,000 and thus, the graduated income tax rates above shall automatically apply together with the consequent liability for business tax/es:
4. That I duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section _____ of Revenue Regulations No. _____;
5. That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand this _____ day of _____, 20____ at _____, Philippines.

Signature over Printed Name of Individual Taxpayer

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20____ in _____ Applicant exhibited to me his/her _____ issued at _____ on _____
(Government Issued ID and No.)

Doc. No _____
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Series of _____

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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
4:50 P.M.
MAR 15 2018
RECEIVED

(To be filled-out by the withholding agent/one payor)

Date Received: _____
(MM-DD-YYYY-00001)

Received by:

Signature over Printed Name of the Withholding Agent Payor or Authorized Officer

Designation Position of Authorized Officer

Name of Withholding Agent Lone Payor

R.G. Manabat & Co.
TAX

INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES
(For Self-Employed and/or Engaged in the Practice of Profession with Lone Income Payor)

I, _____, of legal age, single/ married to _____,
(Name) (Citizenship)
 _____, permanently residing at _____,
(Name of Spouse) (Address)
 with Taxpayer Identification Number (TIN) _____, after having been duly sworn in accordance with law hereby depose and state:

1. That I derived my _____ income only from _____,
(business/professional) (Name of Lone Payor)
 with Taxpayer Identification Number _____ and business address at _____
2. That for the current year _____, my gross receipts will not exceed Two Hundred Fifty Thousand Pesos (P250,000.00) and that I am registered as a non-VAT taxpayer; that whatever is the amount of income received, I will comply with the requirement to file my Income Tax Return on the prescribed due date. For this purpose, I opt to avail of either one of the following:
 - ☐ Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the taxable income. With this selection, I acknowledge that I am subject to 0% income tax, thus, not subject to creditable withholding tax; subject to percentage tax, if applicable, and will file the required percentage tax returns or subject to withholding percentage tax, in case of government money payments.
 - ☐ Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross receipts/sales and other non-operating income - with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended; thus, no withholding tax shall be made;
3. That based on my selection above, if my gross sales/receipts and other non-operating income exceeds P250,000.00 but not over P3,000,000.00, my afore-stated lone income payor shall automatically withhold the prescribed rate of withholding tax:
 - a. In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (Percentage Tax, if applicable) and creditable withholding of income in excess of P250,000.00, and business tax withholding, if any, are applicable on the entire income payment; OR
 - b. In case of Eight Percent (8%) income tax rate, I acknowledge that I am only subject to income tax and thus, to the creditable withholding income tax in excess of P250,000.00;
4. That I duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section _____ of Revenue Regulations No. _____;
5. That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 20__ at _____, Philippines

Signature over Printed Name of Individual Taxpayer

SUBSCRIBED AND SWORN to before me this ____ day of _____, 20__ in _____,
 Applicant exhibited to me his/her _____ issued at _____ on _____

(Government Issued ID and No.)

Doc. No. _____
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BUREAU OF INTERNAL REVENUE
 RECORDS MGT. DIVISION

4:50 P.M.

MAR 15 2018

RECEIVED

(To be filled-out by the withholding agent/lone payor)

Date Received: _____
(MM-DD-YYYY-00001)

Received by: _____

Signature over Printed Name of the Withholding Agent Payor or Authorized Officer

Designation Position of Authorized Officer

Name of Withholding Agent Lone Payor



INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES
(For Non-Individual Taxpayer with Several Income Payors)

I, _____, _____, authorized officer of
(Name) (Citizenship)
_____ with registered address at
(Name of Non-Individual Income Payee)
_____ with
(Address)
Taxpayer Identification Number (TIN) _____, after having been duly sworn in
accordance with law hereby depose and state:

1. That for the current year _____, the gross receipts of the aforesaid non-individual payee will not exceed Seven Hundred Twenty Pesos (₱720,000);
2. That I duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section _____ of Revenue Regulations No. _____;
3. That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand this _____ day of _____, 20____ at _____, Philippines

Signature over Printed Name of Individual Taxpayer

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20____ in
_____ Applicant exhibited to me his/her _____ issued
at _____ on _____
(Government Issued ID and No.)

NOTARY PUBLIC

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Page No.: _____
Book No.: _____
Series of _____

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(To be filled-out by the withholding agent/one payor)

Date Received: _____
(MM-DD-YYYY-00001)

Received by:

Signature over Printed Name of the Withholding Agent Payor or Authorized Officer

Designation Position of Authorized Officer

Name of Withholding Agent Lone Payor



BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
4:50 P.M.
MAR 15 2018

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INCOME PAYOR/WITHHOLDING AGENT'S SWORN DECLARATION

I, _____, of legal age, single, married, the designated _____ of _____ with Taxpayer Identification Number (TIN) _____, after having been duly sworn in accordance with law hereby depose and state:

1. That there are _____ income payees (self-employed individuals) where no withholding is made, consisting of the following:

Type of withholding NOT withheld	Number of income payees
Expanded WT only	
WT on VAT/Percentage Tax only	
Both expanded and VAT/Percentage tax	
Total	

2. That the above payees where no withholding tax is deducted from their income payments have executed the required Income Payee's Sworn Declarations on the amount of gross receipts which they expect to receive for the year _____, and these sworn declarations are duly received together with copies of their Certificate of Registration (COR);
3. That there are _____ individual income payees withheld five percent (5%) withholding tax rate due to their submission of "Payee's Sworn Declaration of Gross Receipts/Sales" stating that their gross receipts/sales shall not exceed P3,000,000 (P3M) for the current year, while _____ non-individual payees submitted "Income Payee's Sworn Declaration" stating that their gross receipts/sales shall not exceed P720,000 for the current year;
4. That I am attaching with this sworn declaration the list of individual payees subject of items 1 and 2 above consisting of _____ number of pages, the list of individual payees subject of item 3 above with _____ number of pages, and the list of non-individual payees subject also of item 3 above with _____ number of pages;
5. That the submission is in compliance with the requirements prescribed under Section _____ of Revenue Regulations No. _____.
6. That this declaration, including the attached list/s, is made in good faith, to the best of my knowledge and belief, to be true and correct, under the penalties of perjury.

IN WITNESS WHEREOF, I have hereunto set my hand this _____ day of _____, 20____ at _____, Philippines

Signature over Printed Name of Withholding Agent Authorized Officer of the Withholding Agent

Designation Position of Authorized Officer

Name of Withholding Agent/Lone Payor

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20____ in _____ Applicant exhibited to me his/her _____ issued at _____ on _____
(Government Issued ID and No.)

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Page No. _____
Book No. _____
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BUREAU OF INTERNAL SECURITY
RECORDS MGT. DIVISION
4:50 P.M.
MAR 15 2018

(To be filled-out by the concerned Revenue Officer)

Date Received: _____
(MM-DD-YYYY-00001)

Received by:

R.G. Wanebal & Co.
TAX

Signature over Printed Name of Revenue Officer

Designation Position of Revenue Officer

RDO No.

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ANNEX "D"

REVISED WITHHOLDING TAX TABLE						
Effective January 1, 2018 to December 31, 2022						
DAILY	1	2	3	4	5	6
Compensation Range	P 685 and below	P685 – P1,095	P1,096 – P2,191	P2,192 – P5,478	P5,479 – P21,917	P21,918 and above
Prescribed Withholding Tax	0.00	0.00 + 20% over P 685	P 82.19 + 25% over P 1,096	P 356.16 + 30% over P2,192	P 1,342.47 + 32% over P 5,479	P 6,602.74 + 35% over P21,918
WEEKLY	1	2	3	4	5	6
Compensation Range	P 4,808 and below	P 4,808 – P 7,691	P 7,692 – P15,384	P 15,385 – P 38,461	P 38,462 – P153,845	P 153,846 and above
Prescribed Withholding Tax	0.00	0.00 + 20% over P 4,808	P 576.92 + 25% over P 7,692	P 2,500.00 + 30% over P 15,385	P 9,423.08 + 32% over P 38,462	P 46,346.15 + 35% over P 153,846
SEMI-MONTHLY	1	2	3	4	5	6
Compensation Range	P 10,417 and below	P 10,417 – P16,666	P 16,667 – P 33,332	P 33,333 – P 83,332	P 83,333 – P333,332	P 333,333 and above
Prescribed Withholding Tax	0.00	0.00 + 20% over P 10,417	P 1,250.00 + 25% over P 16,667	P 5,416.67 + 30% over P 33,333	P 20,416.67 + 32% over P 83,333	P 100,416.67 + 35% over P 333,333
MONTHLY	1	2	3	4	5	6
Compensation Range	P 20,833 and below	P 20,833 – P 33,332	P 33,333 – P 66,666	P 66,667 – P 166,666	P 166,667 – P666,666	P 666,667 and above
Prescribed Withholding Tax	0.00	0.0 + 20% over P 20,833	P 2,500.00 + 25% over P 33,333	P 10,833.33 + 30% over P 66,667	P 40,833.33 + 32% over P 166,667	P 200,833.33 +35% over P 666,667

R.G. Manabat & Co.
TAXBUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION4:50 P.M.
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ANNEX "E"

REVISED WITHHOLDING TAX TABLE

Effective January 1, 2023 and onwards

DAILY	1	2	3	4	5	6
Compensation Range	P 685 and below	P 685 – P 1,095	P 1,096 – P 2,191	P 2,192 – P 5,478	P 5,479 – P 21,917	P 21,918 and above
Prescribed Withholding Tax	0.00	0.00 + 15% over P 685	P 61.65 + 20% over P 1,096	P 280.85 + 25% over P 2,192	P 1,102.60 + 30% over P 5,479	P 6,034.00.30 + 35% over P 21,918
WEEKLY	1	2	3	4	5	6
Compensation Range	P 4,808 and below	P 4,808 – P 7,691	P 7,692 – P 15,384	P 15,385 – P 38,461	P 38,462 – P 153,845	P 153,846 and above
Prescribed Withholding Tax	0.00	0.00 + 15% over P 4,808	P 432.60 + 20% over P 7,692	P 1,971.20 + 25% over P 15,385	P 7,740.45 + 30% over P 38,462	P 42,355.65 + 35% over P 153,846
SEMI-MONTHLY	1	2	3	4	5	6
Compensation Range	P 10,417 and below	P 10,417 – P 16,666	P 16,667 – P 33,332	P 33,333 – P 83,332	P 83,333 – P 333,332	P 333,333 and above
Prescribed Withholding Tax	0.00	0.00 + 15% over P 10,417	P 937.50 + 20% over P 16,667	P 4,270.70 + 25% over P 33,333	P 16,770.70 + 30% over P 83,333	P 91,770.70 + 35% over P 333,333
MONTHLY	1	2	3	4	5	6
Compensation Range	P 20,833 and below	P 20,833 – P 33,332	P 33,333 – P 66,666	P 66,667 – P 166,666	P 166,667 – P 666,666	P 666,667 and above
Prescribed Withholding Tax	0.00	0.00 + 15% over P 20,833	P 1,875.00 + 20% over P 33,333	P 8,541.80 + 25% over P 66,667	P 33,541.80 + 30% over P 166,667	P 183,541.80 + 35% over P 666,667

R.G. Manabat & Co.
TAXBUREAU OF INTERNAL SECURITY
RECORDS MGT. DIVISION4:50 P.M.
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CERTIFICATION

This is to certify that the employees listed below are qualified for substituted filing of their Income Tax Return pursuant to the provisions of Section 2.83.4 of Revenue Regulations No. 2-98, as amended.

Name of Employee	Taxpayer Identification Number	Amount of Compensation	Tax Due Withheld and Remitted

I declare under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

Signature over Printed Name of Individual Income Payor/
Authorized Officer of Non-Individual Income Payor

W
SUBSCRIBED AND SWORN to before me this ____ day of ____, 20__ in ____, Applicant
exhibited to me his/her _____ issued at _____ on _____

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Series of _____

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RECORDS MGT. DIVISION

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