For BIR Use Only | BCS/ Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Annex "A"

BIR Form No. **1701A** January 2018 Page 1

Annual Income Tax Return

Individuals Earning Income PURELY from Business/Profession
[Those under the graduated income tax rates with OSD as mode of deduction OR those who opted to avail of the 8% flat income tax rate]

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 *(MM/YYYY)* | **2** Amended Return? ☐ Yes ☐ No | **3** Short Period Return? ☐ Yes ☐ No

Part I – Background Information on Taxpayer/Filer

4 Taxpayer Identification Number *(TIN)* - - - 0 0 0 0 0
5 RDO Code
6 Taxpayer Type ☐ Single Proprietor ☐ Professional

7 Alphanumeric Tax Code *(ATC)*
☐ II012 Business Income - Graduated IT Rates
☐ II014 Income from Profession – Graduated IT Rates
☐ II015 Business Income - 8% IT Rate
☐ II017 Income from Profession – 8% IT Rate

8 Taxpayer's Name *(Last Name, First Name, Middle 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? ☐ Yes ☐ No
14 Foreign Tax Number, *if applicable*

15 Contact Number *(Landline/Cellphone No.)*
16 Civil Status ☐ Single ☐ Married ☐ Legally Separated ☐ Widow/er

17 If married, spouse has income? ☐ Yes ☐ No
18 Filing Status ☐ Joint Filing ☐ Separate Filing

19 Tax Rate ☐ Graduated rates with OSD as method of deduction ☐ 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of NIRC *[available if gross sales/receipts and other non-operating income do not exceed Three million pesos (₱3M)]*

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
20 Tax Due *(Either from Part IV.A Item 46 OR Part IV.B Item 56)*		
21 Less: Total Tax Credits/Payments *(From Part IV.C Item 64)*		
22 Net Tax Payable/(Overpayment) *(Item 20 Less Item 21) (From Part IV Item 65)*		
23 Less: Portion of Tax Payable Allowed for 2nd Installment to be paid on or before October 15 *(50% or less of Item 20)*		
24 Amount of Tax Payable/(Overpayment) *(Item 22 Less Item 23)*		
Add: Penalties **25** Surcharge		
26 Interest		
27 Compromise		
28 Total Penalties *(Sum of Items 25 to 27)*		
29 Total Amount Payable/(Overpayment) *(Sum of Items 24 and 28)*		
30 Aggregate Amount Payable/(Overpayment) *(Sum of Items 29A & 29B)*		

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)*

Printed Name and Signature of Taxpayer/Authorized Representative

31 Number of Attachments

Part III - Details of Payment

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

***NOTE**: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

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Annual Income Tax Return

Individuals Earning Income PURELY from Business/Profession
[Those under the graduated income tax rates with OSD as mode of deduction OR those who opted to avail of the 8% flat income tax rate]

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

Part IV – Computation of Income Tax

If Optional Standard Deductions (OSD), fill in items 36 to 46; if 8%, fill in items 47 to 56 *(DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)*

IV.A – For Graduated Income Tax Rates	A) Taxpayer/Filer	B) Spouse
36 Sales/Revenues/Receipts/Fees		
37 Less: Sales Returns, Allowances and Discounts		
38 Net Sales/Revenues/Receipts/Fees *(Item 36 Less Item 37)*		
39 Less: Allowable Deduction - Optional Standard Deduction (OSD) *(40% of Item 38)*		
40 Net Income *(Item 38 Less Item 39)*		
Add: Other Non-Operating Income *(specify below)*		
41		
42		
43 Amount Received/Share in Income by a Partner from General Professional Partnership (GPP)		
44 Total Other Income *(Sum of Items 41 to 43)*		
45 Total Taxable Income *(Sum of Items 40 and 44)*		
46 TAX DUE *(Item 45 x Applicable Tax Rate based on Tax Table below) (To Part II – Item 20)*		

IV.B – For 8% Income Tax Rate *(Those whose sales/receipts/others did not exceed P3M and opted at the initial quarter for this rate)*	A) Taxpayer/Filer	B) Spouse
47 Sales/Revenues/Receipts/Fees		
48 Less: Sales Returns, Allowances and Discounts		
49 Net Sales/Revenues/Receipts/Fees *(Item 47 Less Item 48)*		
Add: Other Non-Operating Income *(specify below)*		
50		
51		
52 Total Other Non-operating Income *(Sum of Items 50 and 51)*		
53 Total Taxable Income *(Sum of Items 49 and 52)*		
54 Less: Allowable reduction from gross sales/receipts and other non-operating income of PURELY self-employed individuals and/or professionals in the amount of P 250,000		
55 Taxable Income/(Loss) *(Item 53 Less Item 54)*		
56 TAX DUE *(Item 55 x 8% Income Tax Rate) (To Part II - Item 20)*		

IV.C - Tax Credits/Payments *(attach proof)*	A) Taxpayer/Filer	B) Spouse
57 Prior Year's Excess Credits		
58 Tax Payments for the First Three (3) Quarters		
59 Creditable Tax Withheld for the First Three (3) Quarters		
60 Creditable Tax Withheld per BIR Form No. 2307 for the 4th Quarter		
61 Tax Paid in Return Previously Filed, if this is an Amended Return		
62 Foreign Tax Credits, if applicable		
63 Other Tax Credits/Payments *(specify)* ______________________		
64 Total Tax Credits/Payments *(Sum of Items 57 to 63) (To Item 21)*		
65 Net Tax Payable/(Overpayment) *(Item 46 OR 56 Less Item 64) (To Part II - Item 22)*		

Part V – Background Information on Spouse

66 Spouse's Taxpayer Identification Number *(TIN)* - - - 0 0 0 0 0

67 RDO Code

68 Filer's Spouse Type ☐ Single Proprietor ☐ Professional

69 Alphanumeric Tax Code *(ATC)*
☐ II012 Business Income - Graduated IT Rates
☐ II014 Income from Profession – Graduated IT Rates
☐ II015 Business Income - 8% IT Rate
☐ II017 Income from Profession – 8% IT Rate

70 Spouse's Name *(Last Name, First Name, Middle Name)*

71 Contact Number

72 Citizenship

73 Claiming Foreign Tax Credits? ☐ Yes ☐ No

74 Foreign Tax Number *(if applicable)*

75 Tax Rate
☐ Graduated rates with OSD as method of deduction
☐ 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of NIRC *[available if gross sales/receipts and other non-operating income do not exceed Three million pesos (₱3M)]*