

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

March 18, 2019

REVENUE MEMORANDUM CIRCULAR NO. 37-2019

SUBJECT : Circularizing the Availability of the Enhanced BIR Form No. 1701 [Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts] January 2018 (ENCS)

TO : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is issued to prescribe the newly revised BIR Form No. 1701 [Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts] January 2018 (ENCS) hereto attached as **Annex "A"**, which was revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law. The newly revised return shall be used by the individuals (including those with mixed income), estates and trusts in filing the annual income tax return and paying the income tax due starting the year 2018 that is due on or before April 15, 2019.

The **revised manual return** is already available in the BIR website (www.bir.gov.ph) under the BIR Forms-Income Tax Return section. However, the form is not yet available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, eFPS/eBIRForms filers shall use manual return in filing and paying the income tax due thereon. Revenue District Offices (RDOs) shall receive the manually-filed returns by the taxpayers, either no payment returns or returns with payments made online.

Once the abovementioned return is available in eFPS or already included in the new Offline eBIRForms Package, a revenue issuance shall be released to announce the availability of the revised return.

Manual filers shall download the PDF version of the form, print the form and completely fill out the applicable fields, otherwise penalties under Sec. 250 of the Tax Code, as amended, shall be imposed. Payment of the tax due thereon, if any, shall be made thru:

a.) Manual Payment

- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered; or
- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO using MRCOS facility.

b.) Online Payment

- Thru GCash Mobile Payment;
- Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card; or

R.G. Manabat & Co.
TAX

- DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit Card.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.


(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

H-2


R.G. Manabat & Co.
TAX




| | | | | | | |
|---|--------------------|---|-------------------|--|--|--|
| BIR Form No. 1701 January 2018 (ENCS) Page 1 | | Annual Income Tax Return Individuals (including MIXED Income Earner), Estates and Trusts <small>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.</small> | | | 1701 01/18ENCS P1 | |
| 1 For the Year (YYYY) | | 2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No | | 3 Short Period Return? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| PART I - Background Information of Taxpayer/Filer | | | | | | |
| 4 Taxpayer Identification Number (TIN) | | 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 Alphabetic 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 <small>(If yes, fill out also consolidation of ALL activities per Tax Regime (Part X))</small> | | 20 Income subject to SPECIAL/PREFERENTIAL RATE? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(If yes, fill out also consolidation of ALL activities per Tax Regime (Part X))</small> | | | | |
| 21 Tax Rate* <input type="checkbox"/> Graduated Rates <input type="checkbox"/> Itemized Deduction <input type="checkbox"/> Optional Standard Deduction (OSD) <small>(Choose Method of Deduction in Item 21A) [Sec. 34(A-J), NIRC] [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]</small> | | | | | | |
| <input type="checkbox"/> 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of NIRC <small>(available if gross sales/receipts and other non-operating income do not exceed three million pesos (P3M))</small> | | | | | | |
| PART II - Total Tax Payable <small>(DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)</small> | | | | | | |
| 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) <input type="checkbox"/> To be refunded <input type="checkbox"/> To be issued a Tax Credit Certificate (TCC) <input type="checkbox"/> To be carried over as a tax credit for next year/quarter | | | | | | |
| <small>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)</small> | | | | | | |
| | | | | | 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) | | |
| | | | | R.G. Manabat & Co. TAX | | |

| | | | | | |
|--|--|--|--|---|--|
| BIR Form No. 1701 January 2018 (ENCS) Page 2 | | Annual Income Tax Return Individuals (including MIXED Income Earner), Estates and Trusts | |  1701 01/18ENCS P2 | |
| TIN <div style="border-bottom: 1px solid black; width: 100px;"></div> | | Tax Filer's Last Name <div style="border-bottom: 1px solid black; width: 200px;"></div> | | | |
| PART IV – Background Information of Spouse | | | | | |
| 1 Spouse's Taxpayer Identification Number <div style="border-bottom: 1px solid black; width: 100px;"></div> | | 2 RDO Code <div style="border-bottom: 1px solid black; width: 100px;"></div> | | | |
| 3 Filer's Spouse Type <input type="checkbox"/> Single Proprietor <input type="checkbox"/> Professional <input type="checkbox"/> Compensation Earner | | | | | |
| 4 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 | | | | | |
| 5 Spouse's Name (Last Name, First Name, Middle Name) <div style="border-bottom: 1px solid black; width: 200px;"></div> | | | | | |
| 6 Contact Number <div style="border-bottom: 1px solid black; width: 100px;"></div> | | 7 Citizenship <div style="border-bottom: 1px solid black; width: 100px;"></div> | | | |
| 8 Claiming Foreign Tax Credits? <input type="checkbox"/> Yes <input type="checkbox"/> No | | 9 Foreign Tax Number <div style="border-bottom: 1px solid black; width: 100px;"></div> | | | |
| 10 Income EXEMPT from Income Tax? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(If yes, fill out also consolidation of ALL Activities per Tax Regime (Part X))</small> | | 11 Income subject to SPECIAL/PREFERENTIAL RATE? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(If yes, fill out also consolidation of ALL activities per Tax Regime (Part X))</small> | | | |
| 12 Tax Rate* <input type="checkbox"/> Graduated Rates <small>(choose one) (Choose Method of Deduction in Item 12A)</small> | | 12A Method of Deduction (choose one) <input type="checkbox"/> Itemized Deduction <input type="checkbox"/> Optional Standard Deduction (OSD) <small>[Sec. 34(A-J), NIRC] [40% of Gross Sales/Receipts/Revenues/Fees (Sec. 34(L), NIRC)]</small> | | | |
| <input type="checkbox"/> 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of NIRC <small>[available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]</small> | | | | | |
| PART V – Computation of Tax | | | | | |
| Schedule 1 – Gross Compensation Income and Tax Withheld (Attach Additional Sheet/s, if necessary) <small>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. On Item 3A, enter the Total Gross Compensation and Total Tax Withheld for the Taxpayer and on Item 3B, for the Spouse. (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)</small> | | | | | |
| a. Name of Employer | | | | | |
| 1 <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse | | b. Employer's TIN <div style="border-bottom: 1px solid black; width: 100px;"></div> | | | |
| 2 <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse | | b. Employer's TIN <div style="border-bottom: 1px solid black; width: 100px;"></div> | | | |
| (Continuation of Table Above) | | c. Compensation Income | | d. Tax Withheld | |
| 1 | | | | | |
| 2 | | | | | |
| 3A Gross Compensation Income and Total Tax Withheld for TAXPAYER (To Part V Schedule 2 Item 4A and Part VII Item 5A) | | | | | |
| 3B Gross Compensation Income and Total Tax Withheld for SPOUSE (To Part V Schedule 2 Item 4B and Part VII Item 5B) | | | | | |
| Schedule 2 – Taxable Compensation Income (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up) | | | | | |
| Particulars | | A. Taxpayer/Filer | | B. Spouse | |
| 4 Gross Compensation Income (From Part V Schedule 1 Item 3A/3Bc) | | | | | |
| 5 Less: Non-Taxable / Exempt Compensation | | | | | |
| 6 Taxable Compensation Income (Item 4 Less Item 5) | | | | | |
| 7 Tax Due (Item 6 x applicable Income Tax Rate based on the Tax Table) (To Part V Item 31) | | | | | |
| Schedule 3 – Taxable Business Income (If graduated rates, fill in items 8 to 24; if 8% flat income tax rate, fill in items 25 to 30) | | | | | |
| 3.A – For Graduated Income Tax Rates | | | | | |
| 8 Sales/Revenues/Receipts/Fees | | | | | |
| 9 Less: Sales Returns, Allowances and Discounts | | | | | |
| 10 Net Sales/Revenues/Receipts/Fees (Item 8 Less Item 9) | | | | | |
| 11 Less: Cost of Sales/Services (applicable only if availing Itemized Deductions) | | | | | |
| 12 Gross Income/(Loss) from Operation (Item 10 Less Item 11) | | | | | |
| Less: Deductions Allowable under Existing Laws | | | | | |
| 13 Ordinary Allowable Itemized Deductions (From Part V Schedule 4 Item 18) | | | | | |
| 14 Special Allowable Itemized Deductions (From Part V Schedule 5 Item 3 and/or Item 6) | | | | | |
| 15 Allowance for Net Operating Loss Carry Over (NOLCO) (From Part V Schedule 6 Item 8 and/or Item 13) | | | | | |
| 16 Total Allowable Itemized Deductions (Sum of Items 13 to 15) | | | | | |
| OR | | | | | |
| 17 Optional Standard Deduction (OSD) (40% of Item 10) | | | | | |
| 18 Net Income/(Loss) (If Itemized: Item 12 Less Item 16; If OSD: Item 10 Less Item 17) | | | | | |
| Add: Other Non-Operating Income (specify below) | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 Amount Received/Share in Income by a Partner from General Professional Partnership (GPP) | | | | | |
| 22 Total Other Non-Operating Income (Sum of Items 19 to 21) | | | | | |
| 23 Total Taxable Income (Sum of Items 18 and 22) | | | | | |
| 24 TAX DUE (Item 23 x Applicable Income Tax Rate based on the Tax Table) (To Part V Item 31) | | | | | |

R.G. Manabat & Co.
TAX

| | | | | | |
|---|-----------|--|------------------|---|---|
| BIR Form No. 1701 January 2018 (ENC5) Page 3 | | Annual Income Tax Return Individuals (including MIXED Income Earner), Estates and Trusts | |  1701 01/18ENC5 P3 | |
| TIN <div style="border-bottom: 1px solid black; width: 100%;"></div> | | Tax Filer's Last Name <div style="border-bottom: 1px solid black; width: 100%;"></div> | | | |
| 3.B – For 8% Flat Income Tax Rate (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up) | | | | | |
| Particulars | | A. Taxpayer/Filer | | B. Spouse | |
| 25 Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts) | | | | | |
| Add: Other Non-Operating Income (specify below) | | | | | |
| 26 | | | | | |
| 27 Total Income (Sum of Items 25 and 26) | | | | | |
| 28 Less: Allowable reduction from gross sales/receipts and other non-operating income of purely self-employed individuals and/or professionals in the amount of P250,000 (not applicable if with compensation income) | | | | | |
| 29 Taxable Income/(Loss) (Item 27 Less Item 28) | | | | | |
| 30 Tax Due (Item 29 x 8% Flat Income Tax Rate) (To Part V Item 31) | | | | | |
| 31 TOTAL TAX DUE-REGULAR (Graded or Flat Rate) (Sum of Item 7 &/or (Item 24 or Item 30)) (To Part VI Item 1) | | | | | |
| Schedule 4 – Ordinary Allowable Itemized Deductions (attach additional sheet/s, if necessary) | | | | | |
| 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) (Specify below, Add additional sheet(s), if necessary) | | | | | |
| a Janitorial and Messengerial Services | | | | | |
| b Professional Fees | | | | | |
| c Security Services | | | | | |
| d | | | | | |
| 18 Total Ordinary Allowable Itemized Deductions (Sum of Items 1 to 17d) (To Part V Schedule 3-A Item 13) | | | | | |
| Schedule 5 – Special Allowable Itemized Deductions (attach additional sheet/s, if necessary) | | | | | |
| 5.A – Taxpayer/Filer | | Description | | Legal Basis | Amount |
| 1 | | | | | |
| 2 | | | | | |
| 3 Total Special Allowable Itemized Deductions-Taxpayer/Filer (Sum of Items 1 and 2) (To Part V Schedule 3-A Item 14A) | | | | | |
| 5.B – Spouse | | Description | | Legal Basis | Amount |
| 4 | | | | | |
| 5 | | | | | |
| 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3-A Item 14B) | | | | | |
| Schedule 6 – Computation of Net Operating Loss Carry Over (NOLCO) | | | | | |
| 6.A – Computation of NOLCO | | | | | |
| Description | | A. Taxpayer/Filer | | B. Spouse | |
| 1 Gross Income | | | | | |
| 2 Less: Ordinary Allowable Itemized Deductions | | | | | |
| 3 Net Operating Loss (Item 1 Less Item 2) (To Schedule 6-A.1 Item 7A &/or Schedule 6-A.2 Item 12A) | | | | | |
| 6.A.1 – Taxpayer/Filer'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 | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 Total NOLCO - Taxpayer/Filer (Sum of Items 4D to 7D) (To Part V Schedule 3-A Item 15A) | | | | | |

R.G. Manabat & Co.
TAX

| | | | | | |
|--|-----------|---|------------------|--|--------------------------------------|
| BIR Form No. 1701 January 2018 (ENCS) Page 4 | | Annual Income Tax Return Individuals (including MIXED Income Earner), Estates and Trusts | |  1701 01/18ENCS P4 | |
| TIN <div style="border-bottom: 1px solid black; width: 100px; margin-top: 5px;">0 0 0 0 0</div> | | Tax Filer's Last Name <div style="border-bottom: 1px solid black; width: 200px; margin-top: 5px;"></div> | | | |
| (Continuation of Schedule 6) | | | | | |
| 6.A.2 – Spouse's Detailed Computation of Available NOLCO | | | | | |
| Net Operating Loss | | B. NOLCO Applied | C. NOLCO Expired | D. NOLCO Applied | E. Net Operating Loss |
| Year Incurred | A. Amount | Previous Year/s | | Current Year | (Unapplied) $((E) = A - (B+C+D))$ |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 Total NOLCO - Spouse (Sum of Items 9D to 12D) (To Part V Schedule 3-A Item 16B) | | | | | |
| PART VI – Summary of Income Tax Due | | | | | |
| 1 Regular Rate–Income Tax Due (From Part V Item 31) | | | | | |
| 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) | | | | | |

R.G. Manabat & Co.
TAX

BIR Form No.

1701January 2018 (ENCS)
Page 2m**Annual Income Tax Return**
Consolidation of ALL Activities per Tax Regime

1701 01/18ENCS P2m

Taxpayer Identification Number (TIN)

Tax Filer's Last Name

0 0 0 0 0

Schedule C - Ordinary Allowable Itemized Deductions (attach additional sheets, if necessary)

(DO NOT Enter Centimes; 40 Centimes or less drop down; 50 centimes round up)

| Description | Taxpayer/Filer | | | | Spouse | |
|---|----------------|------------|-----------|------------|--------|--|
| | A. Exempt | B. Special | C. Exempt | D. Special | | |
| 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) (Specify below. Add additional sheet(s), if necessary) | | | | | | |
| a. Janitorial and Messengerial Services | | | | | | |
| b. Professional Fees | | | | | | |
| c. Security Services | | | | | | |
| d. | | | | | | |
| 18 Total Ordinary Allowable Itemized Deductions (Sum of Items 1 to 17) (To Part X Schedule B Item 6) | | | | | | |

Schedule D - Special Allowable Itemized Deductions (attach additional sheets, if necessary)

| Description | Legal Basis | | A. Taxpayer/Filer | | B. Spouse | |
|---|-------------|--|-------------------|--|-----------|--|
| | | | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 Total Special Allowable Itemized Deductions (Sum of Items 1 to 4) (To Part X Schedule B Item 7) | | | | | | |

R.G. Manabat & Co.
TAX

BIR Form No.:

1701January 2018 (ENCS)
Page 3m**Annual Income Tax Return**

Mandatory Attachments Per Activity



1701 01/18 ENCS P3m

Taxpayer Identification Number (TIN)

Tax Filer's Last Name

0 0 0 0 0

Part XI – Mandatory Attachment per Activity (If with more than 1 activity per Tax Regime)

Mark "X" the applicable Tax Regime

☐ Exempt☐ Special Rate

If there are two or more activities/projects under Exempt and/or Special Tax Regimes, accomplish Part XI-Mandatory Attachments per Activity.

Schedule A – Activity Profile for Tax Relief Under Special Law/International Tax Treaty

(Accomplish the Mandatory Attachments for each activity, as applicable)

| Description | A. Taxpayer/Filer | B. Spouse |
|--|-------------------|-----------|
| 1 Investment Promotion Agency (IPA)/Implementing Government Entity | | |
| 2 Legal Basis | | |
| 3 Registered Activity/Program (Registration No.) | | |
| 4 Tax Rate | | |
| 5 Effectivity Date of Tax Relief/Exemption [From (MM/DD/YYYY)] | | |
| 6 Expiration Date of Tax Relief/Exemption [To (MM/DD/YYYY)] | | |

Schedule B – Computation of Income Tax

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

| Description | A. Taxpayer/Filer | B. Spouse |
|--|-------------------|-----------|
| 1 Sales/Receipts/Revenues/Fees (To Part X Item 1) | | |
| 2 Less: Sales Returns, Allowances and Discounts (To Part X Item 2) | | |
| 3 Net Sales/Receipts/Revenues/Fees (Item 1 Less Item 2) | | |
| 4 Less: Cost of Sales/Services (To Part X Item 4) | | |
| 5 Gross Income/(Loss) from Operation (Item 3 Less Item 4) | | |
| Less: Deductions Allowable under Existing Laws | | |
| 6 Ordinary Allowable Itemized Deductions (From Schedule C Item 18) (To Part X Item 6) | | |
| 7 Special Allowable Itemized Deductions (From Schedule D Item 5 &/or Item 10) (To Part X Item 7) | | |
| 8 Total Itemized Deductions (Sum of Items 6 and 7) | | |
| 9 Net Income/(Loss) (Item 5 Less Item 8) | | |
| Add: Other Non-Operating Income (specify below) (To Part X Items 12 and 13) | | |
| 10 | | |
| 11 | | |
| 12 Total Other Non-Operating Income (Sum of Items 10 and 11) | | |
| 13 Total Taxable Income/(Loss) (Sum of Items 9 and 12) | | |
| 14 Applicable Income Tax Rate | | |
| 15 Tax Due [Special: (Item 5 X Item 14)] [Exempt: Item 13 X Item 14 (0%)] (To Part X Item 17) | | |

Schedule C – Ordinary Allowable Itemized Deductions (attach additional sheet/s, if necessary)

| Description | A. Taxpayer/Filer | B. Spouse |
|--------------------------------------|-------------------|-----------|
| 1 Amortizations | | |
| 2 Bad Debts | | |
| 3 Charitable and Other Contributions | | |

R.G. Manabat & Co.
TAX

BIR Form No.

1701January 2018 (ENCS)
Page 4m**Annual Income Tax Return**

Mandatory Attachments Per Activity



1701 01/18ENCS P4m

Taxpayer Identification Number (TIN)

Tax Filer's Last Name

0 0 0 0 0

Continuation of Schedule C

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

| Description | A. Taxpayer/Filer | B. Spouse |
|---|-------------------|-----------|
| 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) (Specify below; Add additional sheet(s), if necessary) | | |
| a Janitorial and Messengerial Services | | |
| b Professional Fees | | |
| c Security Services | | |
| d | | |
| 18 Total Ordinary Allowable Itemized Deductions (Sum of Items 1 to 17d) (To Schedule B Item 6) | | |

Schedule D – Special Allowable Itemized Deductions (attach additional sheet/s, if necessary)**Schedule D.1 – Taxpayer/Filer**

| Description | Legal Basis | Amount |
|--|-------------|--------|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 Total Special Allowable Itemized Deductions-Taxpayer/Filer (Sum of Items 1 to 4) (To Schedule B Item 7A) | | |

Schedule D.2 – Spouse

| Description | Legal Basis | Amount |
|---|-------------|--------|
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 6 to 9) (To Schedule B Item 7B) | | |

R.G. Manabat & Co.
TAX