

For Retail / Manufacturing Industry

ANNEX A

NAME OF COMPANY
MERCHANDISE/ RAW MATERIALS / GOODS IN PROCESS / FINISHED GOODS INVENTORY
 As of December 31, 20__

PRODUCT / INVENTORY CODE	ITEM DESCRIPTION	LOCATION (Note 1)			INVENTORY VALUATION METHOD (Note 2)	UNIT PRICE	QUANTITY IN STOCKS	UNIT OF MEASUREMENT (In weight or volume) e.g., kilos, grams, liters, etc.)	TOTAL WEIGHT / VOLUME	TOTAL COST
		ADDRESS	CODE	REMARKS						

Note 1 a Include all goods whether taxpayer has title thereto or not, provided these goods are actually situated in location/address at the Head Office or Branch or Facilities (with or without sales activity of the taxpayer). Facilities shall include but not limited to place of production, showroom, warehouse, storage place, leased property, etc. Include also goods out on consignment, though not physically present are nonetheless owned by the taxpayer.

b Use the following codes:

- C_H** Goods on consignment held by the taxpayer Indicate the name of the consignor in the Remarks column
- P** Parked goods or goods owned by related parties Indicate the name of related party/owner in the Remarks column
- O** Goods owned by the taxpayer
- C_O** Goods out on consignment held in the hands of entity other than taxpayer Indicate the name of the entity in the Remarks column

Note 2 Indicate Costing Method applied, e.g., Standard Costing, FIFO, Weighted Average, Specific Identification, etc.

We declare, under the penalties of perjury, that this schedule has been made in good faith, verified by us, and to the best of our knowlegde 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.

 Name and Signature of Authorized Representative
 TIN : _____

NAME OF REAL ESTATE COMPANY
 Inventory of Saleable Units with Corresponding Cost Per Project
 As of December 31, 20__

PROJECT A	TOTAL PROJECTED/ ESTIMATED REVENUE B	ACTUAL COST INCURRED			ESTIMATED COST TO COMPLETE F	TOTAL ESTIMATED PROJECT COST G	REALIZED GROSS PROFIT		TOTAL SALEABLE UNITS				
		Prior Year(s) C	Current Year D	Total E			For Prior Year(s) H	For Current Year I	Available for Sale J	Units Sold Prior Year(s) K	Units Sold Current Year L	Unsold at Year End M	

Legend:

- | | |
|---|--|
| <p>A Project(s) being undertaken/ indicate name of Project</p> <p>B Projected/Estimated revenue per Project</p> <p>C Actual project cost incurred, previous year(s)</p> <p>D Actual project cost incurred for the current year</p> <p>E Total Project cost incurred to date (C + D)</p> <p>F Estimated additional cost to complete the project</p> <p>G Total project cost to date (E + F)</p> <p>H Profit recognized in prior year(s) as declared in AFS/ITR</p> | <p>J Total units available for sale as planned</p> <p>K Total units sold in prior year(s)</p> <p>L Total units sold during the current year</p> <p>M = J - (K + L)</p> |
|---|--|

$$I = \frac{T}{B} \times (B - G)$$

where: T = collections during the year (refer to Annex B-1)

We declare, under the penalties of perjury, that this schedule has been made in good faith, verified by us, and to the best of our knowlegde 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.

 Name and Signature of Authorized
 Representative

TIN : _____

NAME OF REAL ESTATE COMPANY
 Schedule of Inventory of Saleable Units Per Project with the Corresponding Trade Accounts Receivable Reconciliation
 As of December 31, 20__

PROJECT	A/R Beg							SALES DURING THE YEAR							COLLECTIONS DURING THE YEAR							A/R End							
	VARIABLE SALES				Zero Rated Sales	Exempt Sales*	Balance	VARIABLE SALES (net of VAT)				Zero Rated Sales	Exempt Sales*	Total Sales	VARIABLE SALES (net of VAT)				Zero Rated Sales	Exempt Sales*	Total Collection	VARIABLE SALES							
	Deferred Cash Sales (net)	Installation Sales (net)		VAT				Cash Sales	Deferred Cash Sales	Installation Sales					Cash Sales	Deferred Cash Sales	Installation Sales (net)					VAT	Deferred Cash Sales (net)	Installation Sales (net)		VAT	Zero Rated Sales	Exempt Sales*	Balance
		Principal	Interest + Other Charges							Principal	Interest + Other Charges						Principal	Interest + Other Charges						Principal	Interest + Other Charges				
A	B	C1	C2	D	E	F	G	H	I	J1	J2	K	L	M	N	O	P1	P2	Q	R	S	T	U	V1	V2	W	X	Y	Z

*Exempt Sales - Sale of residential lot with gross selling price not exceeding P1,919,500.00 and sale of house and lot and other residential dwellings not exceeding P3,199,200.00 set forth under Revenue Regulations No. 3-2012.

- Legend:
- | | |
|--|---|
| <p>A Project(s) being undertaken/indicate name of Project</p> <p>B Amount of receivables, beginning, attributable to sales where initial payments > 25% of contract price, excluding VAT</p> <p>C Amount of receivables, beginning, attributable to sales where initial payments =< 25% of contract price, excluding VAT</p> <p>D VAT from receivables, beginning</p> <p>E Amount of receivables, beginning, from zero rated sales</p> <p>F Amount of receivables, beginning, from exempt sales</p> <p>G Balance of receivables, beginning, inclusive of VAT</p> <p>H Amount of sales, paid in full within the year of sale</p> <p>I Amount of sales, where initial payments > 25% of contract</p> <p>J Amount of sales, where initial payments =< 25% of contract</p> <p>K Amount of zero rated sales</p> <p>L Amount of exempt sales</p> <p>M Total sales (vatable, zero rated and exempt sales)</p> <p>N Amount of collection from sales paid in full within the year of sale</p> | <p>O Amount of collection from sales, where initial payments > 25% of contract</p> <p>P Amount of collection from sales, where initial payments =< 25% of contract</p> <p>Q Interests and penalties</p> <p>R Amount of VAT collected from vatable sales</p> <p>S Amount of collection from zero rated sales</p> <p>T Amount of collection from exempt sales</p> <p>U Total amount of collections for the year</p> <p>V Amount of receivables, end, attributable to sales where initial payments > 25% of contract price, excluding VAT</p> <p>W Amount of receivables, end, attributable to sales where initial payments =< 25% of contract price, excluding VAT</p> <p>X VAT from receivables, end</p> <p>Y Amount of receivables, end, from zero rated sales</p> <p>Z Amount of receivables, end, from exempt sales</p> <p>AZ Balance of receivables, end, inclusive of VAT</p> |
|--|---|

We declare, under the penalties of perjury, that this schedule has been made in good faith, verified by us, and to the best of our knowlegde 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.

 Name and Signature of Authorized Representative
 TIN : _____

NAME OF CONSTRUCTION COMPANY

Schedule of Outstanding Receivables - Beginning and Ending and Realized Gross Profit Per Project
As of December 31, 20__

PROJECT	CLIENT	CONTRACT PRICE	Schedule of Outstanding Receivables - Beginning and Ending						Schedule of Realized Gross Profit Per Project						
			A/R Beg		BILLINGS DURING THE YEAR	COLLECTIONS DURING THE YEAR	A/R End		TOTAL ESTIMATED PROJECT COST	ESTIMATED PROFIT	COST INCURRED TO DATE	ESTIMATED COST TO COMPLETE	REALIZED PROFIT in Prior Year(s)	REALIZED PROFIT for Current Year	% OF COMPLETION as of 12.31.20CY
			Net of VAT	VAT			Net of VAT	VAT							
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P

- A Project being undertaken / indicate name of Project
- B Name of Buyer of services rendered by the taxpayer-contractor
- C Amount of consideration for the services rendered per contract
- D Balance of receivables, beginning, excluding VAT
- E Amount of VAT
- F Amount billed during the year
- G Amount collected during the year
- H Balance of receivables, end, excluding VAT
- I Amount of VAT attributable to A/R, end
- J Project cost as estimated by engineers
- K Projected income/profit (C - J)
- L Project cost incurred from the start of Project up to report date
- M Additional cost as estimated by engineers for completion of Project
- N Profit recognized in prior years as declared in the AFS/ITR
- O = $\left(\frac{L}{J} \times K \right)$ less N
- P Percentage of completion = $\frac{\text{Cost Incurred to Date (L)}}{\text{Total Estimated Project Cost (J)}} \times 100\%$

We declare, under the penalties of perjury, that this schedule has been made in good faith, verified by us, and to the best of our knowlegde 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.

Name and Signature of Authorized Representative

TIN : _____