



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas
Internas

Annual Income Tax Return

For Self-Employed Individuals, Estates and Trusts

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.

BIR Form No.

1701

June 2013 (ENCS)
Page 1

1 For the Year (MM/20YY) <input type="text"/> / <input type="text"/> 20 <input type="text"/>	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Short Period Return? <input type="checkbox"/> Yes <input type="checkbox"/> No
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4 Alphanumeric Tax Code (ATC) <input type="text"/>	II 011 Compensation Income <input type="checkbox"/>	II 012 Business Income / Income from Profession <input type="checkbox"/>	II 013 Mixed Income <input type="checkbox"/>
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Part I - Background Information on TAXPAYER/FILER

5 Taxpayer Identification Number (TIN) <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> 0 0 0 0	6 RDO Code <input type="text"/>
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7 Tax Filer Type <input type="checkbox"/> Single Proprietor <input type="checkbox"/> Professional <input type="checkbox"/> Estate <input type="checkbox"/> Trust
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8 Tax Filer's Name (Last Name, First Name, Middle Name for Individual) / ESTATE of (First Name, Middle Name, Last Name) / TRUST FAO: (First Name, Middle Name, Last Name)

9 Trade Name

10 Registered Address (Indicate complete registered address)
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11 Date of Birth (MM/DD/YYYY) <input type="text"/> / <input type="text"/> / <input type="text"/>	12 Email Address <input type="text"/>
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13 Contact Number <input type="text"/>	14 Civil Status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widow/er
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15 If Married, indicate whether spouse has income <input type="checkbox"/> With Income <input type="checkbox"/> With No Income	16 Filing Status <input type="checkbox"/> Joint Filing <input type="checkbox"/> Separate Filing
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17 Main Line of Business <input type="text"/>	18 PSIC <input type="text"/>	19 PSOC <input type="text"/>
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20 Method of Deduction <input type="checkbox"/> Itemized Deduction [Sec. 34 (A-J), NIRC] <input type="checkbox"/> Optional Standard Deduction (OSD) 40% of Gross Sales/ Receipts/Revenues/Fees [Sec. 34(L), NIRC, as amended by R.A. 9504]
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21 Method of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Others (Specify) <input type="text"/>

22 Income Exempt from Income Tax? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, fill up also Mandatory Attachments PER ACTIVITY (Part X).	23 Income subject to Special/Preferential Rate? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, fill up also Mandatory Attachments PER ACTIVITY (Part X)
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24 Claiming Additional Exemptions? <input type="checkbox"/> Yes <input type="checkbox"/> No	25 If YES, enter number of Qualified Dependent Children (Enter information about Children on Part VIIA of Page 4)
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Part II - Total Tax Payable

(Do NOT enter Centavos)

26 Total Income Tax Due (Overpayment) for Tax Filer and Spouse (Sum of Items 72A & 72B)	<input type="text"/>
27 Less: Total Tax Credits / Payments (Sum of Items 76A & 76B)	<input type="text"/>
28 Net Tax Payable (Overpayment) (Item 26 Less Item 27)	<input type="text"/>
29 Less: Portion of Tax Payable Allowed for 2 nd Installment to be paid on or before July 15 (Not More Than 50% of Item 26)	<input type="text"/>
30 Total Tax Payable (Item 28 Less Item 29)	<input type="text"/>
31 Add: Total Penalties (From Item 84)	<input type="text"/>
32 TOTAL AMOUNT PAYABLE Upon Filing (Overpayment) (Sum of Items 30 & 31)	<input type="text"/>

If Overpayment, mark one 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
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I declare under the penalties of perjury, that this annual return has been made in good faith, verified by me, and to the best of my 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. (If Authorized Representative, attach authorization letter and indicate TIN)

Signature over printed name of Tax Filer <input type="text"/>	Signature over printed name of Authorized Representative <input type="text"/>	33 Number of pages filed <input type="text"/>
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34 Community Tax Certificate (CTC) No./Govt. Issued ID <input type="text"/>	35 Date of Issue (MM/DD/YYYY) <input type="text"/> / <input type="text"/> / <input type="text"/>
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36 Place of Issue <input type="text"/>	37 Amount, if CTC <input type="text"/>
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Part III - Details of Payment

Drawee Bank/ Agency	Number	Date (MM/DD/YYYY)	Amount
38 Cash/Bank Debit Memo	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/>
39 Check	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/>
40 Others (Specify below)	<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/>

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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TIN	Tax Filer's Last Name
0 0 0 0	

Part IV Computation of Income Tax- REGULAR RATE	A) Taxpayer/Filer	B) Spouse
41 Gross Compensation Income (From Schedule 1 Item 5A1 / 5B1)		
42 Less: Non-Taxable / Exempt Compensation		
43 Gross Taxable Compensation Income (Item 41 Less Item 42)		
Less: Deductions		
44 Premium on Health and/or Hospitalization Insurance (Not to Exceed P 2,400 / year)		
45 Personal Exemption/Exemption for Estate and Trust		
46 Additional Exemption		
47 Total Deductions (Sum of Items 44 to 46)		
48 Net Taxable Compensation Income (Item 43 Less Item 47)		
OR		
49 Excess of Deductions (Item 47 Less Item 43)		
50 Net Sales/Revenues/Receipt/Fees (From Schedule 2 Item 5A / 5B)		
51 Add: Other Taxable Income from Operations not Subject to Final Tax (From Schedule 3 Item 3A / 3B)		
52 Total Sales/Revenues/Receipts/Fees (Sum of Items 50 & 51)		
53 Less: Cost of Sales/Services (Not allowed for Tax Filer who opted for OSD) (From Schedule 4 Item 27A / 27B)		
54 Gross Income from Business/Profession (Item 52 Less Item 53)		
55 Add: Non-Operating Income (From Schedule 5 Item 6A / 6B)		
56 Total Gross Income (Sum of Items 54 & 55)		
Less: Allowable Deductions		
57 Ordinary Allowable Itemized Deductions (From Schedule 6 Item 40A / 40B)		
58 Special Allowable Itemized Deductions (From Schedule 7 Item 5A/5B)		
59 Allowance for Net Operating Loss Carry Over (NOLCO) (From Schedule 8A1 Item 8D / Schedule 8B1 Item 8D)		
60 Total Allowable Itemized Deductions (Sum of Items 57 to 59)		
OR		
61 Optional Standard Deductions (OSD) (40% of Item 52-Total Sales/Receipts/Revenues/Fees) (NOTE: If all income is subject ONLY to Regular Income Tax Regime)		
62 Taxable Income from Business/Profession (Item 56 Less Item 60 OR 61)		
63 Add: Net Taxable Compensation Income (From Item 48A/48B)		
64 Net Taxable Income (Sum of Items 62 & 63)		
65 Less: Excess Deductions, if any (From Item 49) OR the Total Deductions, if there is no compensation income (From Item 47)		
66 TOTAL TAXABLE INCOME (Item 64 Less Item 65)		
67 TAX DUE-REGULAR [Refer to Tax Table (Graduated Income Tax Rates) below]		

Tax Table

If Taxable Income is:	Tax Due is:	If Taxable Income is:	Tax Due is:
Not over P 10,000	5%		
Over P 10,000 but not over P 30,000	P 500 + 10% of the excess over P 10,000	Over P 140,000 but not over P 250,000	P 22,500 + 25% of the excess over P 140,000
Over P 30,000 but not over P 70,000	P 2,500 + 15% of the excess over P 30,000	Over P 250,000 but not over P 500,000	P 50,000 + 30% of the excess over P 250,000
Over P 70,000 but not over P 140,000	P 8,500 + 20% of the excess over P 70,000	Over P 500,000	P 125,000 + 32% of the excess over P 500,000

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Part V - Summary of Income Tax Due

Description	A) Taxpayer/Filer	B) Spouse
68 Regular Rate - Income Tax Due <i>(From Item 67A/67B)</i>		
69 Special Rate - Income Tax Due <i>(From Part IX Item 18B/18F)</i>		
70 Less: Share of Other Government Agency, if remitted directly		
71 Net Special Income Tax Due <i>(Share of National Govt.) (Item 69 Less Item 70)</i>		
72 TOTAL INCOME TAX DUE (Overpayment) <i>(Sum of Items 68 & 71) (To Item 26)</i>		
Less: Tax Credits/Payments		
73 Regular <i>(From Schedule 9 Item 10A/10B)</i>		
74 Special <i>(From Part IX Item 19B/19F)</i>		
75 Exempt <i>(From Part IX Item 19C/19G)</i>		
76 Total Tax Credit/Payments <i>(Sum of Items 73 to 75) (To Item 27)</i>		
77 Net Tax Payable/(Overpayment) <i>(Item 72 Less Item 76)</i>		
78 NET TAX PAYABLE (OVERPAYMENT) FOR TAX FILER and SPOUSE <i>(Sum of Items 77A & 77B)</i>		
79 Less: Portion of Tax Payable Allowed for 2 nd Installment to be paid on or before July 15 <i>(Not More Than 50% of the Sum of Items 72A & 72B) (To Item 29)</i>		
80 NET AMOUNT OF TAX PAYABLE (OVERPAYMENT) <i>(Item 78 Less Item 79)</i>		

Add: Penalties		
81 Surcharge		
82 Interest		
83 Compromise		
84 Total Penalties <i>(Sum of Items 81 to 83) (To Item 31)</i>		
85 TOTAL AMOUNT PAYABLE UPON FILING (OVERPAYMENT) <i>(Sum of Items 80 & 84) (To Item 32)</i>		

Part VI - Tax Relief Availment

Description	A) Taxpayer/Filer	B) Spouse
86 Regular Income Tax Otherwise Due <i>(Sum of Items 66 & 58 X applicable Tax Rate per Tax Table)</i>		
87 Less: Tax Due – Regular <i>(From Item 67)</i>		
88 Tax Relief Availment Before Special Tax Credits <i>(Items 86 Less Item 87)</i>		
89 Add: Special Tax Credits <i>(From Schedule 9 Item 8A/8B)</i>		
90 Regular Tax Relief Availment <i>(Sum of Items 88 & 89)</i>		
91 Special Tax Relief Availment <i>(From Part IX Item 21B/21F)</i>		
92 Exempt Tax Relief Availment <i>(From Part IX Item 21C/21G)</i>		
93 Total Tax Relief Availment <i>(Sum of Items 90, 91 & 92)</i>		
94 Total Tax Relief Availment of Tax Filer & Spouse <i>(Sum of Items 93A & 93B)</i>		

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TIN	Tax Filer's Last Name
0 0 0 0	

Part VII - Other Relevant Information - SPOUSE

95 Spouse's TIN	/	/	/	0 0 0 0	96 RDO Code
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97 Spouse's Name (Last Name, First Name and Middle Initial)

98 Trade Name

99 Date of Birth (MM/DD/YYYY)	100 Email Address
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101 Contact Number	102 PSIC	103 PSOC
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104 Line of Business

105 Method of Deduction	<input type="checkbox"/> Itemized Deductions [Sec. 34 (A-J), NIRC]	<input type="checkbox"/> Optional Standard Deduction (OSD) 40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC, as amended by R.A. 9504]
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106 Method of Accounting	<input type="checkbox"/> Cash	<input type="checkbox"/> Accrual	Others (Specify)
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107 Income Exempt from Income Tax? <input type="checkbox"/> Yes <input type="checkbox"/> No	108 Income subject to Special/Preferential Rate? <input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, fill up also Mandatory Attachments PER ACTIVITY (Part X).	If Yes, fill up also Mandatory Attachments PER ACTIVITY (Part X)

109 Alphanumeric Tax Code (ATC) <input type="checkbox"/> II 011 Compensation Income <input type="checkbox"/> II 012 Business Income/Income from Profession <input type="checkbox"/> II 013 Mixed Income

110 Claiming Additional Exemptions? <input type="checkbox"/> Yes <input type="checkbox"/> No	111 If YES, enter number of Qualified Dependent Children (Enter information about Children on Part VIIA)
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Part VIIA - Qualified Dependent Children (If wife is claiming for additional exemption, please attach waiver of the husband)

Last Name	First Name and Middle Initial	Date of Birth (MM / DD / YYYY)	Mark if Mentally/Physically Incapacitated

Part VIIB - Current Address (Accomplish if current address is different from registered address)

Unit/Room Number/Floor	Building Name	
Lot Number Block Number Phase Number House Number	Street Name	
Subdivision/Village	Barangay	
Municipality/City	Province	Zip Code

Part VIII - Information - External Auditor/Accredited Tax Agent

112 Name of External Auditor/Accredited Tax Agent

113 TIN

114 Name of Signing Partner (If External Auditor is a Partnership)
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115 TIN

116 BIR Accreditation No.	117 Issue Date (MM/DD/YYYY)	118 Expiry Date (MM/DD/YYYY)
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TIN	Tax Filer's Last Name
0 0 0 0	

SCHEDULES-REGULAR RATE

Schedule 1 - Gross Compensation Income and Tax Withheld *(Attach additional sheet/s, if necessary)*

Gross Compensation Income and Tax Withheld (On Items 1, 2 & 3, enter the required information for each of your employers and mark (X) whether the information is for the Taxpayer or the Spouse. Attach additional Sheets if necessary. On Item 5A, enter the Total Gross Compensation and Total Tax Withheld for the Taxpayer and on Line 5B, enter the appropriate information for the Spouse. **DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up**)

1 Name of Employer		Employer's TIN	Compensation Income	Tax Withheld
<input type="checkbox"/> Taxpayer				
<input type="checkbox"/> Spouse				
2 Name of Employer		Employer's TIN	Compensation Income	Tax Withheld
<input type="checkbox"/> Taxpayer				
<input type="checkbox"/> Spouse				
3 Name of Employer		Employer's TIN	Compensation Income	Tax Withheld
<input type="checkbox"/> Taxpayer				
<input type="checkbox"/> Spouse				
4 Name of Employer		Employer's TIN	Compensation Income	Tax Withheld
<input type="checkbox"/> Taxpayer				
<input type="checkbox"/> Spouse				
5A Total Gross Compensation Income and Total Tax Withheld from the above entries and any additional sheets attached for Taxpayer (To Part IV Item 41A)			1. Total Compensation Income	2. Total Tax Withheld
5B Total Gross Compensation Income and Total Tax Withheld from the above entries and any additional sheets attached for Spouse (To Part IV Item 41B)			1. Total Compensation Income	2. Total Tax Withheld

Schedule 2 - Sales/Revenues/Receipts/Fees from Business/Profession, including amount received from General Professional Partnership (GPP)

Description	A) Taxpayer/Filer	B) Spouse
1 Total Sales/Revenues/Receipts/Fees		
2 Add: Gross Sales/Revenues/Receipts/Fees not subject to Withholding Tax		
3 Total Sales/Revenues/Receipts/Fees <i>(Sum of Items 1 & 2)</i>		
4 Less: Sales Returns, Allowances and Discounts		
5 Net Sales/Revenues/Receipts/Fees <i>(Item 3 Less Item 4) (To Item 50)</i>		

Schedule 3 - Other Taxable Income from Operations not Subject to Final Tax *(Attach additional sheet/s, if necessary)*

Description	A) Taxpayer/Filer	B) Spouse
1		
2		
3 Total Other Taxable Income <i>(Sum of Items 1 & 2) (To Item 51)</i>		

Schedule 4 - Cost of Sales/Services *(Attach additional sheet/s, if necessary)*

Schedule 4A - Cost of Sales (For those engaged in Trading)

Description	A) Taxpayer/Filer	B) Spouse
1 Merchandise Inventory, Beginning		
2 Add: Purchases of Merchandise		
3 Total Goods Available for Sale <i>(Sum of Items 1 & 2)</i>		
4 Less: Merchandise Inventory, Ending		
5 Cost of Sales <i>(Item 3 Less Item 4) (To Schedule 4 Item 27)</i>		

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Page 6 - Schedules 4B to 6

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TIN	Tax Filer's Last Name
0 0 0 0	

Schedule 4B - Cost of Sales (For those engaged in Manufacturing)

Description	A) Taxpayer/Filer	B) Spouse
6 Direct Materials, Beginning		
7 Add: Purchases of Direct Materials		
8 Material Available for Use <i>(Sum of Items 6 & 7)</i>		
9 Less: Direct Materials, Ending		
10 Raw Materials Used <i>(Item 8 Less Item 9)</i>		
11 Direct Labor		
12 Manufacturing Overhead		
13 Total Manufacturing Cost <i>(Sum of Items 10 to 12)</i>		
14 Add: Work in Process, Beginning		
15 Less: Work in Process, Ending		
16 Cost of Goods Manufactured <i>(Sum of Items 13 & 14 Less Item 15)</i>		
17 Add: Finished Goods, Beginning		
18 Less: Finished Goods, Ending		
19 Cost of Goods Manufactured & Sold <i>(Sum of Items 16 & 17 Less Item 18) (To Schedule 4 Item 27)</i>		

Schedule 4C - Cost of Services (For those engaged in Services, indicate only those directly incurred or related to the gross revenue from rendition of services)

Description	A) Taxpayer/Filer	B) Spouse
20 Direct Charges – Salaries, Wages and Benefits		
21 Direct Charges – Materials, Supplies and Facilities		
22 Direct Charges – Depreciation		
23 Direct Charges – Rental		
24 Direct Charges – Outside Services		
25 Direct Charges – Others		
26 Total Cost of Services <i>(Sum of Items 20 to 25) (To Schedule 4 Item 27)</i>		
27 Total Cost of Sales/Services <i>(Sum of Items 5, 19 & 26, if applicable) (To Part IV Item 53)</i>		

Schedule 5 - Non-Operating Income *(Attach additional sheet/s, if necessary)*

Nature of Income	A) Taxpayer/Filer	B) Spouse
1		
2		
3		
4		
5		
6 Total Non-Operating Income <i>(Sum Items 1 to 5) (To Item 55)</i>		

Schedule 6 - Ordinary Allowable Itemized Deductions *(Attach additional sheet/s, if necessary)*

Description	A) Taxpayer/Filer	B) Spouse
1 Advertising and Promotions		
Amortizations <i>(Specify on Items 2, 3 & 4)</i>		
2		
3		
4		

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TIN	Tax Filer's Last Name
0 0 0 0	

Schedule 6 (Continued) Ordinary Allowable Itemized Deductions

Description	A) Taxpayer/Filer	B) Spouse
5 Bad Debts		
6 Charitable Contributions		
7 Commissions		
8 Communication, Light and Water		
9 Depletion		
10 Depreciation		
11 Director's Fees		
12 Fringe Benefits		
13 Fuel and Oil		
14 Insurance		
15 Interest		
16 Janitorial and Messengerial Services		
17 Losses		
18 Management and Consultancy Fee		
19 Miscellaneous		
20 Office Supplies		
21 Other Services		
22 Professional Fees		
23 Rental		
24 Repairs and Maintenance - Labor or Labor & Materials		
25 Repairs and Maintenance - Materials/Supplies		
26 Representation and Entertainment		
27 Research and Development		
28 Royalties		
29 Salaries and Allowances		
30 Security Services		
31 SSS, GSIS, Philhealth, HDMF and Other Contributions		
32 Taxes and Licenses		
33 Tolling Fees		
34 Training and Seminars		
35 Transportation and Travel		
Others (Specify below; Add additional sheet(s), if necessary)		
36		
37		
38		
39		
40 Total Ordinary Allowable Itemized Deduction (Sum of Items 1 to 39) (To Item 57)		

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Page 8 - Schedules 7 to 8B.1

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0 0 0 0	

Schedule 7 - Special Allowable Itemized Deductions <small>(Attach additional sheet/s, if necessary)</small>				
Description	Legal Basis	A) Taxpayer/Filer	B) Spouse	
1				
2				
3				
4				
5 Total Special Allowable Itemized Deductions <small>(Sum of Items 1 to 4) (To Item 58)</small>				

Schedule 8 - Computation of Net Operating Loss Carry Over (NOLCO)

Schedule 8A - Taxpayer/Filer's Computation of Net Operating Loss Carry Over (NOLCO)	
1 Gross Income	
2 Less: Total Deductions Exclusive of NOLCO & Deduction Under Special Law	
3 Net Operating Loss <small>(Item 1 Less Item 2) (To Schedule 8A.1)</small>	

Schedule 8A.1 - Taxpayer/Filer's Detailed Computation of Available Net Operating Loss Carry Over (NOLCO)				
Net Operating Loss				B) NOLCO Applied Previous Year
Year Incurred	A) Amount			
4				
5				
6				
7				

C) NOLCO Expired	D) NOLCO Applied Current Year	E) Net Operating Loss (Unapplied)
4		
5		
6		
7		
8 Total NOLCO <small>(Sum of Items 4D to 7D) (To Item 59A)</small>		

Schedule 8B - Spouse's Computation of Net Operating Loss Carry Over (NOLCO)	
1 Gross Income	
2 Less: Total Deductions Exclusive of NOLCO & Deduction Under Special Law	
3 Net Operating Loss <small>(Item 1 Less Item 2) (To Schedule 8B.1)</small>	

Schedule 8B.1 - Spouse's Detailed Computation of Available Net Operating Loss Carry Over (NOLCO)				
Net Operating Loss				B) NOLCO Applied Previous Year
Year Incurred	A) Amount			
4				
5				
6				
7				

C) NOLCO Expired	D) NOLCO Applied Current Year	E) Net Operating Loss (Unapplied)
4		
5		
6		
7		
8 Total NOLCO <small>(Sum of Items 4D to 7D) (To Item 59B)</small>		

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Schedule 9 – Tax Credits/Payments <i>(Attach proof)</i>		
Description	A) Taxpayer/Filer	B) Spouse
1 Prior Year's Excess Credits		
2 Tax Payments for the First Three Quarters		
3 Creditable Tax Withheld for the First Three Quarters		
4 Creditable Tax Withheld for the 4th Quarter		
5 Creditable Tax Withheld per BIR Form No. 2316 <i>(From Schedule 1 Item 5A2/5B2)</i>		
6 Tax Paid in Return previously filed, <i>if this is an Amended Return</i>		
7 Foreign Tax Credits, <i>if applicable</i>		
8 Special Tax Credits, <i>if applicable</i>		
9 Other Payments / Credits, specify _____		
10 Total Tax Credits / Payments <i>(Sum Items 1 to 9) (To Item73)</i>		

Schedule 10 - BALANCE SHEET		
Assets		
Description	A) Taxpayer/Filer	B) Spouse
1 Current Assets		
2 Long-Term Investments		
3 Property, Plant and Equipment - Net		
4 Long Term Receivables		
5 Intangible Assets		
6 Other Assets		
7 Total Assets <i>(Sum Items 1 to 6)</i>		
Liabilities		
8 Current Liabilities		
9 Long Term Liabilities		
10 Deferred Credits		
11 Other Liabilities		
12 Total Liabilities <i>(Sum of Items 8 to 11)</i>		
Capital		
13 Capital, Beginning		
14 Add: Net Income for the Year		
15 Less: Drawings		
16 Capital, Ending <i>(Sum of Items 13 & 14 Less Item 15)</i>		
17 Total Liabilities and Capital <i>(Sum of Items 12 & 16)</i>		

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Schedule 11 - Reconciliation of Net Income per Books Against Taxable Income *(Attach additional sheet/s, if necessary)*

Schedule 11A – TAX FILER'S Reconciliation of Net Income per Books Against Taxable Income	
1 Net Income (Loss) per books	
Add: Non-deductible Expenses/Taxable Other Income	
2	
3	
4 Total (Sum of Items 1 to 3)	
Less: A) Non-taxable Income and Income Subjected to Final Tax	
5	
6	
B) Special Deductions	
7	
8	
9 Total (Sum of Items 5 to 8)	
10 Net Taxable Income (Loss) - Tax Filer (Item 4 Less Item 9)	

Schedule 11B – SPOUSE'S Reconciliation of Net Income per Books Against Taxable Income	
1 Net Income (Loss) per books	
Add: Non-deductible Expenses/Taxable Other Income	
2	
3	
4 Total (Sum of Items 1 to 3)	
Less: A) Non-taxable Income and Income Subjected to Final Tax	
5	
6	
B) Special Deductions	
7	
8	
9 Total (Sum of Items 5 to 8)	
10 Net Taxable Income (Loss) – Spouse (Item 4 Less Item 9)	

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0 0 0 0	

Schedule 12 – Supplemental Information

Schedule 12A - Gross Income/ Receipts Subjected to Final Withholding

I) Description	Exempt	A) Actual Amount/Fair Market Value/Net Capital Gains	B) Final Tax Withheld/Paid
1 Interests			
2 Royalties			
3 Dividends			
4 Prizes and Winnings			
5 Fringe Benefits			
6 Compensation Subject to 15% Preferential Rate			

II) Sale/Exchange of Real Properties	A) Sale/Exchange #1	B) Sale/Exchange #2
7 Description of Property (e.g., land, improvement, etc.)		
8 OCT/TCT/CCT/Tax Declaration No.		
9 Certificate Authorizing Registration (CAR) No.		
10 Actual Amount/Fair Market Value/Net Capital Gains		
11 Final Tax Withheld/Paid		

III) Sale/Exchange of Shares of Stock	A) Sale/Exchange #1	B) Sale/Exchange #2
12 Kind (PS/CS) / Stock Certificate Series No.	/	/
13 Certificate Authorizing Registration (CAR) No.		
14 Number of Shares		
15 Date of Issue (MM/DD/YYYY)	/ /	/ /
16 Actual Amount/Fair Market Value/Net Capital Gains		
17 Final Tax Withheld/Paid		

IV) Other Income (Specify)	A) Other Income #1	B) Other Income #2
18 Other Income Subject to Final Tax Under Sections 57(A)/127/others of the Tax Code, as amended (Specify)		
19 Actual Amount/Fair Market Value/Net Capital Gains		
20 Final Tax Withheld/Paid		

21 Total Final Tax Withheld/Paid (Sum of Items 1B to 6B, 11A, 11B, 17A, 17B, 20A & 20B)	
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Schedule 12B - Gross Income/Receipts Exempt from Income Tax (Actual Amount/Fair Market Value)

1 Proceeds of Life Insurance Policy	
2 Return of Premium	
3 Retirement Benefits, Pensions, Gratuities, etc.	

I) Personal/Real Properties Received thru Gifts, Bequests, and Devises	A) Personal/Real Properties #1	B) Personal/Real Properties #2
4 Description of Property (e.g., land, improvement, etc.)		
5 Mode of Transfer (e.g. Donation)		
6 Certificate Authorizing Registration (CAR) No.		
7 Actual Amount/Fair Market Value		

II) Other Exempt Income/Receipts	A) Personal/Real Properties #1	B) Personal/Real Properties #2
8 Other Exempt Income/Receipts Under Section 32(B) of the Tax Code, as amended (Specify)		
9 Actual Amount/Fair Market Value/Net Capital Gains		

10 Total Income/Receipts Exempt from Income Tax (Sum of Items 1 to 3, 7A, 7B, 9A & 9B)	
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Annual Income Tax Return

Consolidation of ALL Activities per Tax Regime
(Accomplish only if with MULTIPLE Tax Regimes)

From Part X Mandatory Attachments for Exempt / Special Tax Regime PER ACTIVITY
and Part IV for REGULAR

BIR Form No.

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TIN	Tax Filer's Last Name
0 0 0 0	

Part IX - CONSOLIDATED COMPUTATION BY TAX REGIME (Consolidate amounts from Part X Mandatory Attachments for Exempt / Special Tax Regime PER ACTIVITY and Part IV for REGULAR)

	TAXPAYER/FILER				SPOUSE			
	A) Regular	B) Total Special	C) Total Exempt	D) TOTAL (D= A + B + C)	E) Regular	F) Total Special	G) Total Exempt	H) TOTAL (H=E+F+G)
1 Net Sales/Revenues/Receipt/Fees <i>(From Part IV Item 50A/50B-Regular) (From Schedule B Item 1A/1B-Special/Exempt)</i>								
2 Add: Other Taxable Income from Operations not subject to Final Tax <i>(From Part IV Item 51A/51B-Regular) (From Schedule B Item 2A/2B-Special/Exempt)</i>								
3 Total Sales/Revenues/Receipts/Fee <i>(Sum of Items 1 & 2)</i>								
4 Less: Cost of Sales/Service <i>(From Part IV Item 53A/53B-Regular) (From Schedule B Item 4A/4B-Special/Exempt)</i>								
5 Gross Income from Business/Profession <i>(Item 3 Less Item 4)</i>								
6 Add: Non-Operating Income <i>(From Part IV Item 55A/55B-Regular) (From Schedule B Item 6A/6B-Special/Exempt)</i>								
7 TOTAL GROSS INCOME <i>(Sum of Items 5 & 6)</i>								
Less: Allowable Deductions								
8 Ordinary Allowable Itemized Deductions <i>(From Part IV Item 57A/57B-Regular) (From Schedule B Item 8A/8B-Special/Exempt)</i>								
9 Special Allowable Itemized Deductions <i>(From Part IV Item 58A/58B-Regular) (From Schedule B Item 9A/9B-Special/Exempt)</i>								
10 Allowance for Net Operating Loss Carry Over (NOLCO) <i>(From Part IV Item 59A/59B)</i>								
11 Total Allowable Itemized Deductions <i>(Sum of Items 8 to 10)</i>								
OR								
12 Optional Standard Deductions (OSD) <i>(40% of Item 3 Total Sales/Receipts/Revenues/Fees)</i> <i>(Note: Option to use OSD is not applicable on those with Multiple Tax Regimes)</i>								
13 Taxable Income from Business/Profession <i>(Item 7 Less Item 11)</i>								
14 Add: Net Taxable Compensation Income <i>(From Part IV Item 63A/63B)</i>								
15 Net Taxable Income <i>(Sum of Items 13 & 14)</i>								
16 Less: Excess Deductions, if any OR the Total Deductions, if there is no compensation income <i>(From Part IV Item 65A/65B)</i>								
17 TOTAL TAXABLE INCOME <i>(Item 15 Less Item 16)</i>								
18 TOTAL INCOME TAX DUE - REGULAR <i>(From Part V Item 68A/68B);</i> - SPECIAL <i>(Item 17B/17F X applicable Special Tax Rate)</i> - EXEMPT <i>(Item 7C/7G X 0%)</i>								
19 Less: Total Tax Credits / Payments <i>(From Sched. 9 Item 10A/10B-Regular) (From Sched. J Item 10A/10B-Special/Exempt)</i>								
20 NET TAX PAYABLE (OVERPAYMENT) <i>(Item 18 Less Item 19)</i>								
21 Total Tax Relief Availment - REGULAR <i>(From Part VI Item 90A/90B)</i> -SPECIAL <i>(From Schedule C1 Item 8A/8B) (To Part VI Item 91A/91B)</i> -EXEMPT <i>(From Schedule C2 Item 11A/11B) (To Part VI Item 92A/92B)</i>								