

BIR Form No. 2551Q January 2018 (ENCS) Page 1	<h2 style="margin: 0;">Quarterly Percentage Tax Return</h2> <p style="font-size: small; margin: 0;">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 Taxpayer.</p>	<p style="font-size: x-small; margin: 0;">2551Q 01/18ENCS P1</p>
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1 For the <input type="checkbox"/> Calendar <input type="checkbox"/> Fiscal 2 Year Ended (MM/YYYY)	3 Quarter <input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th	4 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	5 Number of Sheet/s Attached
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Part I – Background Information

6 Taxpayer Identification Number (TIN)	7 RDO Code
8 Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)	
9 Registered Address (Indicate complete address. If branch, indicate the branch 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 Contact Number (Landline/Cellphone No.)	11 Email Address
12 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No	12A If yes, specify
13 Only for individual taxpayers whose sales/receipts are subject to Percentage Tax under Section 116 of the Tax Code, as amended: What income tax rates are you availing? (choose one) (To be filled out only on the initial quarter of the taxable year) <input type="checkbox"/> Graduated income tax rate on net taxable income <input type="checkbox"/> 8% income tax rate on gross sales/receipts/others	

Part II – Total Tax Payable

14 Total Tax Due (From Schedule 1 Item 7)	
Less: Tax Credit/Payment (attach proof)	
15 Creditable Percentage Tax Withheld per BIR Form No. 2307	
16 Tax Paid in Return Previously Filed, if this is an Amended Return	
17 Other Tax Credit/Payment (specify)	
18 Total Tax Credits/Payments (Sum of Items 15 to 17)	
19 Tax Still Payable/(Overpayment) (Item 14 Less Item 18)	
Add: Penalties	
20 Surcharge	
21 Interest	
22 Compromise	
23 Total Penalties (Sum of Items 20 to 22)	
24 TOTAL AMOUNT PAYABLE/(Overpayment) (Sum of Items 19 and 23)	
If overpayment, mark one box only: <input type="checkbox"/> To be refunded <input type="checkbox"/> To be issued a Tax Credit Certificate	

I/We declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me/us, and to the best of my/our 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. Further, I authorize and give consent for the processing, profiling and sharing of data and information as required under R.A. No. 10173 (Data Privacy Act of 2012) and other applicable laws and regulations. (If Authorized Representative, attach authorization letter)

For Individual: Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent <i>(Indicate title/designation and TIN)</i>	For Non-Individual: Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent <i>(Indicate title/designation and TIN)</i>	
Tax Agent Accreditation No./Attorney's Roll No. (if applicable)	Date of Issue (MM/DD/YYYY)	Expiry Date (MM/DD/YYYY)

Part III – Details of Payment

Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
25 Cash/Bank Debit Memo				
26 Check				
27 Tax Debit Memo				
28 Others (Specify below)				

Machine Validation/Revenue Official Receipt (ROR) 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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Quarterly Percentage Tax Return

TIN	Taxpayer's Last Name (if Individual) / Registered Name (if Non-Individual)
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Schedule 1 – Computation of Tax (Attach additional sheet/s, if necessary)

Alphanumeric Tax Code (ATC)	Taxable Amount	Tax Rate	Tax Due
1		%	
2		%	
3		%	
4		%	
5		%	
6		%	
7 Total Tax Due (Sum of Items 1 to 6)(To Part II Item 14)			

Table 1 – Alphanumeric Tax Code (ATC)

ATC	Percentage Tax On	Tax Rate
PT 010	Persons exempt from VAT under Sec. 109(BB) (Sec. 116)	3%
PT 040	Domestic carriers and keepers of garages (Sec. 117)	3%
PT 041	International Carriers (Sec. 118)	3%
PT 060	Franchises on gas and water utilities (Sec. 119)	2%
PT 070	Franchises on radio/TV broadcasting companies whose annual gross receipts do not exceed P10 M (Sec. 119)	3%
PT 090	Overseas dispatch, message or conversation originating from the Philippines (Sec. 120)	10%
PT 140	Cockpits (Sec. 125)	18 %
PT 150	Tax on amusement places, such as cabarets, night and day clubs, videoke bars, karaoke bars, karaoke television, karaoke boxes, music lounges and other similar establishments (Sec. 125)	18 %
PT 160	Boxing Exhibition (Sec. 125)	10 %
PT 170	Professional Basketball Games (Sec. 125)	15 %
PT 180	Jai-alai and Race Tracks (Sec. 125)	30 %

Tax on Banks and Non-Bank Financial Intermediaries Performing Quasi-Banking Functions (Sec. 121)

	1) On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of remaining maturities of instruments from which such receipts are derived	
PT 105	- Maturity period is five (5) years or less	5%
PT 101	- Maturity period is more than five (5) years	1%
PT 102	2) On dividends and equity shares and net income of subsidiaries	0%
PT 103	3) On royalties, rentals of property, real or personal, profits from exchange and all other gross income	7%
PT 104	4) On net trading gains within the taxable year on foreign currency, debt securities, derivatives and other financial instruments	7%

Tax on Other Non-Bank Financial Intermediaries not Performing Quasi-Banking Functions (Sec. 122)

	1) On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of remaining maturities of instruments from which such receipts are derived	
PT 113	- Maturity period is five (5) years or less	5%
PT 114	- Maturity period is more than five (5) years	1%
PT 115	2) From all other items treated as gross income under the code	5%
PT 120	Life Insurance Premiums (Sec. 123)	2%

Agents of Foreign Insurance Companies (Sec. 124)

PT 130	1) Insurance Agents	4%
PT 132	2) Owners of property obtaining insurance directly with foreign insurance companies	5%