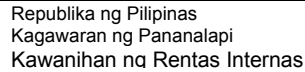


Document Locator Number (DLN): _____

Batch Control Sheet (BCS) No./Item No.: _____



For Individuals Earning Purely Compensation Income
(Including Non-Business/Non-Profession Income)

1700

November 2011 (ENCS)

Fill in all blank spaces. Shade all applicable circles.

TO BE FILED IN THREE (3) COPIES: (1) BIR FILE COPY (2) BIR ENCODING COPY (3) TAXPAYER FILE COPY

1 For the year (YYYY)	<input type="text"/>	2 Amended Return? <input type="radio"/> Yes <input type="radio"/> No	3 Joint Filing? <input type="radio"/> Yes <input type="radio"/> No	4 Alphanumeric Tax Code (ATC) <input type="radio"/> Compensation Income <input type="text" value="II 011"/> <input type="radio"/> Other Income <input type="text" value="II 041"/>
-----------------------	----------------------	----------------------------------------------------------------------	--------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Taxpayer/Filer

5 Taxpayer Identification Number (TIN) - - - 0 0 0 0 6 RDO Code

7 Taxpayer's Name		
<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	First Name	Middle Name

8 Registered Address	
<input type="text"/>	<input type="text"/>
(Unit/Room Number/Floor)	(Building Name)
<input type="text"/>	<input type="text"/>
(Lot Number)	(Street Name)
<input type="text"/>	<input type="text"/>
(Block Number)	(Barangay)
<input type="text"/>	<input type="text"/>
(Phase Number)	(Province)
<input type="text"/>	<input type="text"/>
(Subdivision/Village)	(Zip Code)
<input type="text"/>	<input type="text"/>
(Municipality/City)	

9 Date of Birth (MM/DD/YYYY)	10 Gender	11 Civil Status	12 Contact Number
<input type="text"/>	<input type="radio"/> Male <input type="radio"/> Female	<input type="radio"/> Single <input type="radio"/> Married <input type="radio"/> Separated <input type="radio"/> Widow/er	<input type="text"/>

13 E-mail Address <div style="border: 1px solid black; height: 20px; width: 100%;"></div>															14 Claiming for Additional Exemptions? <input checked="checked" type="radio"/> Yes <input type="radio"/> No					15 If yes, number of Qualified Dependent Children <div style="border: 1px solid black; width: 30px; height: 20px; display: inline-block;"></div>				
-----------------------------------------------------------------------------------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--------------------------------------------------------------------------------------------------------------------	--	--	--	--	---------------------------------------------------------------------------------------------------------------------------------------------------------	--	--	--	--

Spouse

16 Spouse's Name <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<i>Last Name</i>	<i>First Name</i>	<i>Middle Name</i>

[illegible]

20 E-mail Address	21 Claiming for Additional Exemptions?	22 If yes, number of Qualified Dependent Children
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<input type="radio"/> Yes <input type="radio"/> No	<div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>

23	Qualified Dependent Children
----	------------------------------

	Last Name	First Name	Middle Name	Date of Birth (MM/DD/YYYY)	Mark if Mentally/ Physically Incapacitated
1					
2					
3					
4					

Part II		Computation of Tax												
		Taxpayer/Filer						Spouse						
24	Gross Compensation Income (from Schedule 1)	24A						24B						
25	Less: Non-Taxable/Exempt Compensation	25A						25B						
26	Gross Taxable Compensation Income (Item 24A less 25A/ Item 24B less 25B)	26A						26B						
27	Less: Deductions													
	27A/B Premium on Health and/or Hospitalization Insurance	27A						27B						
	27C/D Personal Exemption	27C						27D						
	27E/F Additional Exemption	27E						27F						
	27G/H Total Deductions (Sum of Items 27A, 27C & 27E/ 27B, 27D & 27F)	27G						27H						
28	Net Taxable Compensation Income/(Excess of Deductions)/(Item 26A less 27G/ Item 26B less 27H)	28A						28B						
29	Add: Other Taxable Income (Non-Business/Non-Profession)													
		29A						29B						
30	Total Taxable Income (Sum of items 28A & 29A/ 28B & 29B)	30A						30B						
31	Tax Due (refer to Tax Table on page 3)	31A						31B						
32	Less: Tax Credits/Payments (attach proof)													
	32A/B Tax Withheld per BIR Form No. 2316	32A						32B						
	32C/D Tax Paid in Return Previously Filed, if this is an Amended Return	32C						32D						
	32E/F Foreign Tax Credits	32E						32F						
	32G/H Other Payments/Credits, specify	32G						32H						
	32I/J Total Tax Credits/Payments (Sum of Items 32A, 32C, 32E & 32G/ 32B, 32D, 32F & 32H)	32I						32J						
33	Net Tax Payable/(Overpayment) (Item 31A less 32I/ Item 31B less 32J)	33A						33B						
34	Add: Penalties													
	34A/B Surcharge	34A						34B						
	34C/D Interest	34C						34D						
	34E/F Compromise	34E						34F						
	34G/H Total Penalties (Sum of Items 34A, 34C & 34E/ 34B, 34D & 34F)	34G						34H						
35	Total Amount Payable/(Overpayment) (Sum of Items 33A & 34G/ 33B & 34H)	35A						35B						
36	Less: Portion of Tax Payable Allowed for 2nd Installment Payment to be paid on or before July 15 (not less than 50% of 31A/31B)	36A						36B						
37	Amount of Tax Required to be Paid Upon Filing of this Return (Item 35A less 36A/ Item 35B less 36B)	37A						37B						
38	Aggregate Amount Payable/(Overpayment) (Sum of items 37A & 37B)	38												

Schedule 1											
Gross Compensation Income and Tax Withheld (attach additional sheet/s, if necessary)											
Name of Employer				Taxpayer Identification Number (TIN)				TAXPAYER/FILER		SPOUSE	
								Compensation Income		Tax Withheld	
								Compensation Income		Tax Withheld	
39				39A				39B		39C	
40				40A				40B		40C	
41				41A				41B		41C	
42	Total Compensation Income/Tax Withheld (Sum of Items 39 to 41)/(to Item 24)							42A		42B	

Part III											
Particulars		Drawee Bank/Agency		Number		Date (MM/DD/YYYY)		Amount		Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)	
43	Cash/Bank Debit Memo	43A		43B		43C		43D			
44	Check	44A		44B		44C		44D			
45	Tax Debit Memo			45A		45B		45C			
46	Others	46A		46B		46C		46D			

NOTE: Read Guidelines and Instructions on Page 4.

Signature over Printed Name of Taxpayer/Authorized Representative (<i>attach authorization</i>) /Accredited Tax Agent (ATA)	Position and TIN of Authorized Representative/ATA	Tax Agent Accreditation No./Atty's Roll No. (if applicable) Issue Date _____ Expiry Date _____
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49 Community Tax Certificate Number	50 Place of Issue	51 Date of Issue (MM/DD/YYYY)	52 Amount
<div></div>	<div></div>	<div></div>	<div></div>

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

<u>Tax on Income</u>		Actual Amount				Final Tax Withheld/paid				Exempt				Actual Amount				Final Tax Withheld/Paid				Exempt									
53	Interests	53A					53B					53C					53D					53E					53F				

		<u>TAXPAYER/FILER</u>										<u>SPOUSE</u>									
		Actual Amount/Fair Market Value/Net Capital Gains					Final Tax Withheld/Paid					Actual Amount/Fair Market Value/Net Capital Gains					Final Tax Withheld/Paid				
54	Royalties	54A					54B					54C					54D				
55	Dividends	55A					55B					55C					55D				
56	Prizes and Winnings	56A					56B					56C					56D				
57	Fringe Benefits	57A					57B					57C					57D				
58	Compensation Subject to 15% Preferential Rate	58A					58B					58C					58D				

59 Sale/Exchange of Real Properties																											
Description of Property (e.g., land, building, improvement)				OCT/TCT/CCT/Tax Declaration Number	Certificate Authorizing Registration (CAR) Number																						
59A				59B				59C				59D				59E				59F				59G			
59H				59I				59J				59K				59L				59M				59N			

60 Sale/Exchange of Shares of Stocks																
Kind of Stocks*		Stock Certificate Series Number	Certificate Authorizing Registration (CAR) Number	Number of Shares	Date of Issue (MM/DD/YYYY)											
60A		60B		60D		60E		60F		60G		60H		60I		
60J			60L		60M		60N		60O		60P		60Q		60R	

[illegible][illegible][illegible]

66 Personal/Real Properties Received thru Gifts, Bequests, and Devises																								
Description of Property (e.g., cash, land, building, improvement)					Mode of Transfer (e.g., inheritance, donation)					Certificate Authorizing Registration (CAR) Number														
66A					66B					66C					66D					66E				

[illegible][illegible]

GUIDELINES AND INSTRUCTIONS

Who Shall File Income Tax Return (ITR)

This return shall be filed by every resident citizen deriving compensation income from all sources, or resident alien and non-resident citizen with respect to compensation income from within the Philippines, except the following:

1. An individual whose gross compensation income does not exceed his total personal and additional exemptions.
2. An individual with respect to pure compensation income, as defined in Section 32(A)(1) derived from sources within the Philippines, the income tax on which has been correctly withheld (tax due equals tax withheld) under the provisions of Section 79 of the Code: Provided, That an individual deriving compensation concurrently from two or more employers at any time during the taxable year shall file an income tax return.
3. An individual whose income has been subjected to final withholding tax (alien employee as well as Filipino employee occupying the same position as that of the alien employee of regional or area headquarters and regional operating headquarters of multinational companies, petroleum service contractors and sub-contractors, and offshore banking units; non-resident alien not engaged in trade or business).
4. A minimum wage earner or an individual who is exempt from income tax.

In case of married individuals who are still required to file returns or in those instances not covered by the substituted filing of returns, only one return for the taxable year shall be filed by either spouse to cover the income of the spouses, which return shall be signed by the husband and wife, unless it is physically impossible to do so, in which case signature of one of the spouses would suffice.

Individuals not required to file an ITR or those qualified for substituted filing may voluntarily file this return for purposes of loans, foreign travel requirements and for other purposes they may deem proper.

However, individuals other than those solely earning income as OFWs as defined in RR No. 1-2011 availing of the benefits of special law, such as, but not limited to the PERA Law are required to file an ITR.

“Minimum Wage Earner” shall refer to a worker in the private sector paid the statutory minimum wage or to an employee in the public sector with compensation income of not more than the statutory minimum wage in the non-agricultural sector where he/she is assigned.

“Fair Market Value” as determined in accordance with Section 6(E) of the Tax Code, as amended, shall be used in reporting the non-cash income and receipts in the Supplementary Information.

The term “individual whose compensation income has been subjected to final withholding tax” shall include aliens or Filipino citizens occupying the same positions as the alien employees, as the case may be, who are employed by regional operating headquarters, regional or area headquarters, offshore banking units, petroleum service contractors and sub-contractors, pursuant to pertinent provisions of Sections 25 (C), (D), E) and 57(A), including those subject to Fringe Benefit Tax (FBT) under Section 33 of the Tax Code, as amended, Republic Act No. 8756, Presidential Decree No. 1354, and other pertinent laws.

“Registered Address” refers to the preferred address (i.e. residence or employer’s business address) provided by the taxpayer upon registration with the BIR using BIR Form No. 1902 (Application for Registration-For Individuals Earning Purely Compensation Income and Non-Resident Citizens/Resident Alien Employee).

When and Where to File and Pay

1. For Electronic Filing and Payment System (eFPS) Taxpayer

The return shall be e-filed and the tax shall be e-paid on or before the **15th day of April** of each year covering income for the preceding taxable year using the eFPS facilities thru the BIR website <http://www.bir.gov.ph>.

2. For Non-Electronic Filing and Payment System (Non-eFPS) Taxpayer

The return shall be filed and the tax shall be paid on or before the **15th day of April** of each year covering income for the preceding taxable year with any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered. In places where there are no AABs, the return shall be filed and the tax shall be paid with the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO.

In case of “NO PAYMENT RETURNS”, the same shall be filed with the RDO where the taxpayer is registered or with the concerned RCO under the same RDO.

3. For Installment Payment

When the tax due exceeds P 2,000, the taxpayer may elect to pay in two equal installments, the first installment to be paid at the time the return is filed and the second, **on or before July 15** of the same year.

4. For Non-Resident Taxpayer

In case taxpayer has no legal residence or place of business in the Philippines, the return shall be filed with the Office of the Commissioner thru Revenue District Office No. 39, South Quezon City.

Gross Taxable Compensation Income

The gross taxable compensation income of the taxpayer does not include employees’ contributions to SSS, GSIS, HDMF, PHIC and Union Dues.

The non-business/non-profession related income reported under “other taxable income” should reflect only the net taxable amount.

Premium Payment on Health and/or Hospitalization Insurance

The amount of premiums not to exceed Two Thousand Four Hundred Pesos (P 2,400) per family or Two Hundred Pesos (P 200) a month paid during the taxable year for health and/or hospitalization insurance taken by the taxpayer for himself, including his family, shall be allowed as a deduction from his gross income: *Provided*, That said family has a gross income of not more than Two Hundred Fifty Thousand Pesos (P 250,000) for the taxable year: *Provided, finally*, That in the case of married taxpayers, only the spouse claiming the additional exemption for dependents shall be entitled to this deduction.

Personal and Additional Exemptions

Individual taxpayer, whether single or married, shall be allowed a basic personal exemption of Fifty Thousand Pesos (P 50,000).

In the case of married individuals where only one of the spouses is deriving gross income, only such spouse shall be allowed the personal exemption.

An individual, whether single or married, shall be allowed an additional exemption of P 25,000 for each qualified dependent child, not exceeding four (4). The additional exemption for dependents shall be claimed by the husband, who is deemed the proper claimant unless he explicitly waives his right in favor of his wife.

“Dependent Child” means a legitimate, illegitimate or legally adopted child chiefly dependent upon and living with the taxpayer if such dependent is not more than twenty-one (21) years of age, unmarried and not gainfully employed or if such dependent, regardless of age, is incapable of self-support because of mental or physical defect.

In the case of legally separated spouses, additional exemptions may be claimed only by the spouse who has custody of the child or children: *Provided*, That the total amount of additional exemptions that may be claimed by both shall not exceed the maximum additional exemptions allowed by the Tax Code.

Part IV – Items 53 to 68

The filling-up of these fields is optional. The figures placed therein should be properly documented and/or substantiated.

Change of Status

If the taxpayer marries or should have additional dependent(s) during the taxable year, the taxpayer may claim the corresponding personal or additional exemption, as the case may be, in full for such year.

If the taxpayer dies during the taxable year, his estate may still claim the personal and additional exemptions for himself and his dependent(s) as if he died at the close of such year.

If the spouse or any of the dependents dies or if any of such dependents marries, becomes twenty-one (21) years old or becomes gainfully employed during the taxable year, the taxpayer may still claim the same exemptions as if the spouse or any of the dependents died, or as if such dependents married, became twenty-one (21) years old or became employed at the close of such year.

Penalties

There shall be imposed and collected as part of the tax:

1. A surcharge of twenty five percent (25%) for each of the following violations:
 - a) Failure to file any return and pay the amount of tax or installment due on or before the due date;
 - b) Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
 - c) Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
 - d) Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax shall be imposed in case of willful neglect to file the return within the period prescribed by the Tax Code and/or by rules and regulations or in case a false or fraudulent return is filed.
3. Interest at the rate of twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations, on any unpaid amount of tax, from the date prescribed for the payment until it is fully paid.
4. Compromise penalty, pursuant to existing/applicable revenue issuances.

Excess Withholding Tax

Over withholding of income tax on compensation shall be refunded by the employer, except if the over withholding is due to the employee’s failure or refusal to file the withholding exemption certificate, or supplies false or inaccurate information, the excess shall not be refunded but shall be forfeited in favor of the government.

Attachments Required

1. Certificate of Income Tax Withheld on Compensation (BIR Form No. 2316).
2. Waiver of the husband’s right to claim additional exemption, if applicable.
3. Duly approved Tax Debit Memo, if applicable.
4. Proof of Foreign Tax Credits, if applicable.
5. For amended return, proof of tax payment and the return previously filed.
6. Proof of other tax payment/credit, if applicable.
7. Authorization letter, if filed by authorized representative,

Note: All Background Information must be properly filled up.

- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
 - A. For CPAs and others (individual practitioners and members of GPPs);
 - a.1 Taxpayer Identification Number (TIN); and
 - a.2 Certificate of Accreditation Number, Date of Issuance, and Date of Expiry.
 - B. For members of the Philippine Bar (individual practitioners, members of GPPs);
 - b.1 Taxpayer Identification Number (TIN); and
 - b.2 Attorney’s Roll number or Accreditation Number, if any.

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