Republic of the Philippines

DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS

CENTRAL OFFICE

Manila

July 3, 2019

| DEPARTMENT MEMORANDUM |) |
|--------------------------|---|
| CIRCULAR NO. 50 |) |
| Series of 2019 67.04. 19 |) |

FOR / TO

: Undersecretaries
Assistant Secretaries
Service Directors
Bureau Directors
Regional Directors
Heads of UPMOs
District Engineers
This Department

For information and guidance, attached is a copy of REVENUE MEMORANDUM CIRCULAR NO. 37-2019, re: "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)."

A copy of said Resolution may also be downloaded from the **DPWH website:** http://dpwhweb. If an office cannot access the DPWH website, a hard copy may be obtained from the Records Management Division, HRAS, upon request.

For dissemination to all concerned.

ARDELIZA R. MEDENILLA, MNSA, CESO I

Undersecretary for Support Services

Encl: Revenue Memorandum Circular No. 37-2019

Cc: Office of the Secretary

12.1.1 CGSC/EDY/MNC/MVSG

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

• 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

Annual Income Tax Return



Individuals (including MIXED Income Earner), 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. January 2018 (ENCS)
Page 1

| 1 For the Year (YYYY) | | 2 Amended Return? | Yes | No 3 S | Short Period R | eturn? Ye | s No |
|---|------------------------------|--|--------------------------|------------------|-----------------------|---|----------------------------------|
| | Р | ART I – Background Inf | ormation of Ta | axpayer/F | iler | | |
| 4 Taxpayer Identification | Number (TIN) | - - | _ | - 0 0 | 0 0 0 | 5 RDO Code | |
| 6 Taxpayer Type | Single Proprietor | Professional | Estate | Tru | ust | Compensation Ea | arner |
| 7 Alphanumeric Tax Code | e (ATC) II012 Busin | ess Income-Graduated IT Rates | II014 Income from | m Profession-C | Graduated IT Rates | II013 Mixed Inco | ome-Graduated IT Rates |
| II011 Compensation | Income II015 Busin | ess Income - 8% IT Rate | II017 Income fro | om Profession | - 8% IT Rate | II016 Mixed Inc | come – 8% IT Rate |
| 8 Taxpayer's Name (Last I | Name, First Name, Middl | e Name)/ESTATE OF (First N | lame, Middle Nam | e, Last Nam | ne)/ TRUST FAC |): (First Name, Middle | e Name, Last Name) |
| | | | | | | | |
| 9 Registered Address (Ind | icate complete address. If t | the registered address is different fro | m the current addres | s, go to the RD | 00 to update registe | red address by using E | BIR Form No. 1905) |
| | | | | | | 9A ZIP Code | |
| 10 Date of Birth (MM/DD/YYYY | 11 Email Address | | | | | SA ZIF COU | 3 |
| To Bate of Birth (Minibornin) | , I Linaii / Adridos | | 1 () | 1 1 1 | 1 1 1 | F 1 F 1 1 | 1 1 1 1 |
| 12 Citizenship | | 13 Claiming Forei | gn Tax Credits? 1 | 14 Foreign | Tax Number, | if applicable | |
| | | Ye: | s No | 1 1 1 | 1 1 1 | f | |
| 15 Contact Number (Landlin | ne/Cellphone No.) | 16 Civil Status (if applicable | | | | | |
| | | Single | | rried | | Ily Separated | Widow/er |
| 17 If married, spouse has i | | Yes No | 20 Income subi | 18 Filing S | | Ioint Filing | Separate Filing Yes No |
| 19 Income EXEMPT from I [If yes, fill out also consolid. | | r Tax Regime (Part X)] | [If yes, fill ou | | | ctivities per Tax Re | |
| 21 Tax Rate* Graduated | Pates | 21A Method of Deduct Itemized Deduct | | Ontion | nal Standard F | Deduction (OSD) | |
| | nod of Deduction in Item 21 | | | | | eipts/Revenues/Fee | s [Sec. 34(L), NIRC] |
| | | under Sec. 24(A) & Perce | | | | | |
| [available if gr | oss sales/receipts and other | er non-operating income do not e | otal Tax Payable | | | Contavos 10 Contavos nel es | s drop down; 50 or more round up |
| | Particulars | 1740111 | tur rux r u yuur | | yer/Filer | | 3. Spouse |
| 22 Tax Due (From Part VI Ite. | m 5) | | | 1 | | | [] [|
| 23 Less: Total Tax Credits | /Payments (From Part | VII Item 10) | | 1 1 1 | | | |
| 24 Tax Payable/(Overpay | ment) (Item 22 Less Ite | am 23) | | | | | |
| 25 Less: Portion of Tax Payable | | nt to be paid on or before Octo | ber 15 | | | | |
| (50% or less of Item 22) 26 Amount of Tax Payable | | 24 Less Item 25) | | | | | |
| | | 24 Less Rem 20) | | | | | |
| Add: Penalties 27 Inter | | | | | | | |
| 28 Surc | | | | | | <u> </u> | |
| | promise | | | | | | |
| 30 Total Penalties (Sum of It | tems 27 to 29) | | | | | | |
| 31 Total Amount Payable | /(Overpayment) (Sur | m of Items 26 and 30) | | | | | |
| 32 Aggregate Amount Pa | yable/(Overpaymen | t) (Sum of Items 31A and 31E | 3) | | | | |
| | `' | choice is made, the same is | · · · · · · | 7.1. | | the second | |
| To be refund | | ssued a Tax Credit Certificat d all its attachments, have been ma | | | | a tax credit for next | <u> </u> |
| pursuant to the provisions of the Nat contemplated under the *Data Private | tional Internal Revenue Code | e, as amended, and the regulations | s issued under author | rity thereof. Fu | urther, I give my coi | nsent to the processing | of my information as |
| contemplated under the Data Friva | by Act 0/ 2012 (N.A. No. 101 | 13) for regionnate and lawful purpo | ses. (II signed by all A | ишопгец перге | semanye, mulcate m | v and attach authorization | reaer) |
| | | | | | | | |
| P | Printed Name and Signa | ature of Taxpayer/Authorized | Representative | | | 33 Number of A | Attachments |
| | | | ails of Payment | | | | |
| Particulars | Drawee Bank/Agency | Number | | Date (MM/ | DD/YYYY) | Ar | nount |
| 34 Cash/Bank Debit Memo | | | | i | | | |
| 35 Check | | | TIT | - 1 | | | |
| 36 Tax Debit Memo | | | | | | | |
| 37 Others (specify below) | 1 | \$2.0 m | | | | T | |
| Machine Validatia (D | Official Description | (# 1 E) - 3 ''' - '' | (4(2) | Ĺ | 04 | and the Office (145) | Doto of Parall |
| Machine Validation/Revenue | Οπιcial Receipt Details | in not filed with an Authorized | Agent Bank) | | | eceiving Office/AAB ar ''s Signature/Bank Tell | |
| | * i | | | | , | | |
| | | | | | | | |
| | | | | | | | |

| 1701 January 2018 (ENCS) | AND | | | usts | 1701 01/18ENCS P2 | | | |
|---|---|---|-----------------------|---|---------------------------|----------------------------|--|--|
| TIN | Tax File | r's Last Name | | | • | 1701 01/10ENCS PA | | |
| | 0,0,0,0 | | | | | | | |
| | PART | IV – Background Info | rmation of Spou | se | | | | |
| 1 Spouse's Taxpayer Ide | ntification Number | - - - | - 0 | $10^{\circ}0^{\circ}0^{\circ}0^{\circ}$ | 2 RDO Coo | le | | |
| 3 Filer's Spouse Type | Single Proprietor | Profe | essional | | Compensation | n Earner | | |
| 4 Alphanumeric Tax Code | e (ATC) II012 Business Income-G | raduated IT Rates III | 14 Income from Profes | ssion-Graduated IT R | ates II013 Mixed Ir | ncome-Graduated IT Rates | | |
| II011 Compensation | | 8% IT Rate III | 017 Income from Prof | ession – 8% IT Rate | II016 Mixed | Income – 8% IT Rate | | |
| 5 Spouse's Name (Last Na | ame, First Name, Middle Name) | • | | | | | | |
| 6 Contact Number | | 7 Citizenship | | | | | | |
| 8 Claiming Foreign Tax C | Credits? Yes No | 9 Foreign Tax Num | ber | | | | | |
| 10 Income EXEMPT from | | (if applicable) No 11 I | ncome subject to | SPECIAL/PREFI | ERENTIAL RATE? | Yes No | | |
| [If yes, fill out also consoli | idation of ALL Activities per Tax Regin | ne (Part X)] | If yes, fill out also | | LL activities per Tax | Regime (Part X)] | | |
| 12 Tax Rate* Graduated | l Rates | ethod of Deduction (a Itemized Deduction | | | d Deduction (OSD) | | | |
| ` | thod of Deduction in Item 12A) | [Sec. 34(A-J), NIRC] | • | | /Receipts/Revenues/Fe | es [Sec. 34(L), NIRC] | | |
| | of Graduated Rates under Sec. 24 gross sales/receipts and other non-operat | | | | | | | |
| | | PART V – Computa | ition of Tax | | | | | |
| | ensation Income and Tax Withhelequired information for each of your emp | | | on is for the Tayna | ver or the Spouse On | Item 3A, enter the Total | | |
| | al Tax Withheld for the Taxpayer and o | n Item 3B, for the Spous | | | | down; 50 or more round up | | |
| | a . Name o | of Employer | | | | | | |
| 1 Taxpayer Spouse | | | Employer's TIN | | | | | |
| | | | Employer 5 Tilv | | | | | |
| 2 Taxpayer Spouse | | | Employar's TIN | | | | | |
| (Continuation of Table Abo | | B. | Employer's TIN | nsation Income | L L d. T | ax Withheld | | |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| | on Income and Total Tax Withheld fo | r | | | | | | |
| 3B Gross Compensation | on Income and Total Tax Withheld fo | г | | | | | | |
| SPOUSE (To Part V Sched Schedule 2 – Taxable Com | ule 2 Item 4B and Part VII Item 5B) pensation Income | | (DO N | OT enter Centavos; 4 | 9 Centavos or Less drop o | down; 50 or more round up) | | |
| | Particulars | | | axpayer/Filer | | B. Spouse | | |
| 4 Gross Compensation I | ncome (From Part V Schedule 1 Item | 1 3Ac/3Bc) | | | | | | |
| 5 Less: Non-Taxable / E | xempt Compensation | | | | | | | |
| 6 Taxable Compensation | n Income (Item 4 Less Item 5) | , | | | | | | |
| 7 Tax Due-Compensati | on Income (Item 6 x applicable Incom | ne Tax Rate) | | | <u> </u> | | | |
| Schedule 3 – Taxable Bus 3.A – For Graduated Inc | iness Income (If graduated rates, | fill in items 8 to 24; i | f 8% flat income | tax rate, fill in it | ems 25 to 30) | | | |
| 8 Sales/Revenues/Recei | | | | | | | | |
| | Allowances and Discounts | | | | | | | |
| 10 Net Sales/Revenues/F | Receipts/Fees (Item 8 Less Item 9) | | | | | | | |
| | ervices (applicable only if availing Item | nized Deductions) | | | | | | |
| | from Operation (Item 10 Less Item | | | | | | | |
| Less: Deductions Allowable | | | | | <u> </u> | | | |
| 13 Ordinary Allowable Ite | mized Deductions (From Part V S | chedule 4 Item 18) | | | | | | |
| 14 Special Allowable Iten | nized Deductions (From Part V Sched | ule 5 Item 3 and/or Item 6) | | | | | | |
| 15 Allowance for Net Operating L | oss Carry Over (NOLCO) (From Part V Sche | dule 6 Item 8 and/or Item 13) | | | 1 1 1 | | | |
| 16 Total Allowable Itemize | ed Deductions (Sum of Items 13 to | 15) | | | 1 - I - I - I | | | |
| OR | duction (OCD) (cov. st. | | | | | 100 | | |
| | duction (OSD) (40% of Item 10) | 401 4 | | 8.1 | | | | |
| 18 Net Income/(Loss) (<u>If It</u> Add: Other Non-Operating I | emized: Item 12 Less Item 16; If OSD: Item | 10 Less Item 17) | | I I | | 1 1 | | |
| 19 | | | | 1 1 | | | | |
| 20 | | | | 1 | | | | |
| 21 Amount Received/Share in | Income by a Partner from General Profe | ssional Partnership (GPP) | | | | | | |
| 22 Total Other Non-Opera | ating Income (Sum of Items 19 to 21 | יי | | 1 | | | | |
| 23 Taxable Income-Busin | ness (Sum of Items 18 and 22) | | | | | | | |
| 24 Total Taxable Income | - Compensation & Business (Sui | m of Items 6 and 23) | | 11 | | | | |
| | ion and Business Income (under graduate | ed rates) | | | | | | |
| (Item 24 x applicable income tax r | ate) (To Part VI Item 1) | | | | | | | |

1701

Annual Income Tax Return



| Table Description Descript | January 2018 (ENCS) | nuary 2018 (ENCS) Individuals (including MIXED Income Earner), Estates and Trusts Page 3 | | | sts | | | | |
|--|-------------------------------|--|-----------------------------------|------------------|-------------------|----------------------|----------------|----------|-------|
| S. Sales Particulars Particulars Particulars A TapayerFilter B. Spouse Particulars A TapayerFilter B. Spouse B. S | | | Tax Filer's Last Na | ıme | | | | 1751 | |
| 28 Soles/Revenues/Receipts/Frein price date returns, abbraross and discounts) 28 Soles/Revenues/Receipts/Frein price date returns, abbraross and discounts) 29 Soles/Revenues/Receipts/Frein price date returns, abbraross and discounts) 20 Soles/Revenues/Receipts/Frein price date returns, abbraross and discounts) 20 Soles/Revenues/Receipts/Frein price date returns, abbraross and discounts) 20 Soles/Revenues/Receipts/Frein price date returns, abbraross and discounts) 21 Soles fax Abrounce features from security and soles and sol | | 0 0 0 | 0 0 | | | | | <u> </u> | |
| 88 Sales Revenues/Reception/Fores (not of ables notine). Advances and discounts) 17 18 Total Income (some of tiens 26 and 27) 18 Total Income (some of tiens 26 and 27) 19 Sees Alenahis Income (some of tiens 26 and 27) 19 Sees Alenahis Income (some of tiens 26 and 27) 19 Sees Alenahis Income (some of tiens 26 and 27) 19 Sees Alenahis Income (some of tiens 26 and 27) 19 Task Die Income (some of tiens 26 and 27) 19 Task Die Income (some of tiens 26 and 27) 19 Task Die Income (some of tiens 26 and 27) 19 Task Die Income (some of tiens 26 and 27) 19 Task Die Income (some of tiens 26 and 27) 19 Task Die Income (some of tiens 26 and 27) 19 Task Die Salesses Income (tiens 27) (soft field to specials of the one-position town). 19 Task Die Salesses Income (tiens 27) (soft field to specials of the one-position town). 19 Task Die Salesses Income (tiens 27) (soft field to specials of tiens 26) (soft field town). 19 Task Die Salesses Income (tiens 27) (soft field town). 10 Task Die Income (some of tiens 27) (soft field town). 11 Task Die Salesses Income (tiens 27) (soft field town). 12 Sales Debts Salesses Income (tiens 27) (soft field town). 13 Sales Debts Salesses Income (tiens 27) (soft field town). 14 Task Die Salesses Income (tiens 27) (soft field town). 15 Task Die Salesses Income (tiens 27) (soft field town). 16 Task Die Salesses Income (tiens 27) (soft field town). 17 Town (tiens 27) (soft field town). 18 Task Die Salesses Income (tiens 27) (soft field town). 19 Task Die Salesses Income (tiens 27) (soft field town). 10 Town (tiens 27) (soft field town). 10 Town (tiens 27) (soft field town). 11 Task Die Salesses Income (tiens 27) (soft field town). 12 Town (tiens 27) (soft field town). 13 Task Die Salesses Income (tiens 27) (soft field town). 14 Task Die Salesses Income (tiens 27) (soft field town). 15 Task Die Salesses Income (tiens 27) (soft field town). 16 Task Die Salesses Income (tiens 27) (soft field town). 1 | 3.B – For 8% Flat Inc | | | | | | 49 Centavos or | | |
| Author Non-Operating Income (span of floras 26 and 27) 28 Total Income (skum of floras 26 and 27) 29 Less S. Albacobs reduction from gas selectives plan and other rest-operating rooms of purely expenditure of the control (Lobe) (since and purely in the selection of th | 26 Sales/Revenues/Per | | | discounts) | A. Ta | axpayer/Filer | | B. Sp | ouse |
| 27 State Income (Sum of Bioma 26 and 27) 28 Lests, Alkhadele resocion from gross sateshivelight and other non-coreality income of oursy technologies. A control of the | | | | | | | | | |
| 28 Total Income (Sum of filams 26 and 27) 29 Less Alacobic hallocitics from gross selected and other reco-specially income of purity selections and selections and other reco-specially income of purity selections (Sum of Income) (Loss), items 28 Less items 29) 30 Taxabile Income) (Loss), items 28 Less items 29) 31 Tax Doe-Businists Income (Income) (Loss), items 28 Less items 29) 32 Total Tax Doe-Businists Income (Income) (Loss), items 28 Less items 29) 32 Total Tax Doe-Compensation & Business borone hader filic risk down from the 20 file Part white in public of the Compensation & Business Business Business (Income) (Loss), items 28 Less Compensation & Business B | 27 | (9,000) | | | | 1 1 | | | I I I |
| 29 Less: Abustian elaction from gross allestracipits and other ann-operating honors of partly self-employer includes and profession of the part of 1950-000 to legals of the compensation abouts of profession of the part of 1950-000 to legals of the compensation abouts of 1950-000 to legals of 1950-000 to legal of 1950-000 t | 28 Total Income (Sum of | f Items 26 and 27) | | | | | | | 1 1 |
| 19 Taxabula Income (1,056), June 28 Less tenn 199 11 Tax Bue-Business Income (1,056), June 28 Less tenn 199 12 Total Tax Due-Compensation & Business Income to Reios 12 Total Tax Due-Compensation & Business Income to Reios 13 Total Tax Due-Compensation & Business Income to Reios 14 Total Tax Due-Compensation & Business Income to Reios 15 Total Standard & Ordinary Altowable Incomes de Deductions (attach additional sheets), if necessary) 16 Total Standard & Ordinary Altowable Incomes de Deductions (attach additional sheets), if necessary) 17 Prings Benefits 18 Total Standard & Ordinary Altowable Incomes de Deductions (attach additional sheets), if necessary) 19 Consess 19 Consess 19 Consess 19 Consess 19 Consess 19 Consess 10 Pension Trusts 11 Research and Development 13 Salarians, Wages and Allowances 14 SSS, GSIS, Philhealth, HDMF and Other Contributions 15 Totals Sky Gests, Philhealth, HDMF and Other Contributions 15 Total Standard and Travel 17 Others (Deductions Subject to Withholding Tax and Other Expenses) (Secrify Indian Act additional sheets), if necessary) 2 Janitorial and Messengerial Services 2 Security Services 2 Security Services 3 Janitorial and Messengerial Services 3 Janitorial and Messengerial Services 4 Total Secolal Allowable Itemized Deductions (Satach additional cheets), if necessary) 2 A Taxpayer/Filer 2 Description 3 Janitorial and Messengerial Services 4 Total Separation of NOLCO 5 Security Services 5 Security Services 6 Security Services 7 Total Secolal Allowable Itemized Deductions-Spouse (Sum of Rems 4 and 3) (To Part V Schedule 3.A Rem 148) 15 Total Secolal Allowable Itemized Deductions-Spouse (Sum of Rems 4 and 3) (To Part V Schedule 3.A Rem 148) 15 Total Secolal Allowable Itemized Deductions Spouse (Sum of Rems 4 and 3) (To Part V Schedule 3.A Rem 148) 15 Total Secolal Allowable Itemized Deductions 15 Total Secolal Allowable Itemized Deductions 16 Total Secolal Allowable Itemized Deductions 17 Secolar Spouse 18 Secolar Allowable Itemized Ded | 29 Less: Allowable reduction | from gross sales/receipts | | | | | | | |
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| 18 Total Ordinary Allowable Itemized Deductions (Sum of Items 1 to 17d) (To Part V Schedule 3.A Item 13) 10 Schedule 5 - Special Allowable Itemized Deductions (attach additional sheet/s, if necessary) 11 Legal Basis Amount 12 Amount 13 Total Special Allowable Itemized Deductions-Taxpayer/Filer (Sum of Items 1 and 2) (To Part V Schedule 3.A Item 14A) 15 B - Spouse 4 Description Items 4 and 5) (To Part V Schedule 3.A Item 14B) 16 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 17 Computation of NoLCO 18 Description A. Taxpayer/Filer B. Spouse 19 Cless: Ordinary Allowable Itemized Deductions 20 Less: Ordinary Allowable Itemized Deductions 30 Net Operating Loss (Item 1 Less Item 2) (To Schedule 6.A.1 Item 7A ∨ Schedule 6.A.2 Item 12A) 41 Shallowable Itemized Computation of Available NOLCO 19 NolCO Applied Current Year 21 NolCO Applied Current Year 22 NolCO Applied Current Year 23 NolCO Applied Current Year 24 NolCO Applied Current Year 25 NolCO Applied Current Year 26 NolCO Applied Current Year 27 NolCO Applied Current Year 28 NolCO Applied Current Year 28 NolCO Applied Current Year 29 NolCO Applied Current Year 20 NolCO Applied Current Year 20 NolCO Applied Current Year | - | 15 | | | | | | | |
| Schedule 5 – Special Allowable Itemized Deductions (attach additional sheet/s, if necessary) 5.A – Taxpayer/Filer Description Legal Basis Amount 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 4 5 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 5 Chedule 6 - Computation of Not Operating Loss Carry Over (NOLCO) 6.A – Computation of Not 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 & 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 (Unapplied) (E)= A – (B+C+D)] | | _ | | | | | | | |
| 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 4 5 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions 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 ∨ Schedule 6.A.2 Item 12A) 6 A.1 - Taxpayer/Filer's Detailed Computation of Available NOLCO Net Operating Loss Year Incurred A. Amount Previous Year/S C. NOLCO Expired D. NOLCO Applied Current Year Unapplied) ((E) = A - (B+C+D)) | , | ' | | , i | | | | | |
| 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 4 5 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Items 14B) 6 Tot | | | | heet/s, if nece | | al Basis | | Amour | ıt |
| 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 4 5 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 5 Chedule 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 ∨ Schedule 6.A.2 Item 12A) 6.A.1 - Taxpayer/Filer's Detailed Computation of Available NOLCO Net Operating Loss Year Incurred A. Amount B. NOLCO Applied Current Year C. NOLCO Expired D. NOLCO Applied Current Year (Inapplied) ([E] = A - (B+C+D)] | 1 | T I I I I | | | 1 1 1 | | 1 | 1 1 1 | 1 1 1 |
| 5.B – Spouse 4 5 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions | 2 | | | | | | 1 1 | | |
| A Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) Cochedule 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 ∨ Schedule 6.A.2 Item 12A) 6.A.1 - Taxpayer/Filer's Detailed Computation of Available NOLCO Net Operating Loss Year Incurred A. Amount B. NOLCO Applied Previous Year/s C. NOLCO Expired D. NOLCO Applied Current Year (Inapplied) (IE) = A - (B+C+D)] | 3 Total Special Allowable Ite | emized Deductions-Tax | payer/Filer (Sum of Items 1 | and 2) (To Pa | rt V Schedule 3. | A Item 14A) | | | 1 1 1 |
| 5 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Chedule 6 - Computation of Not Operating Loss Carry Over (NOLCO) 6.A - Computation of Not Operating Loss 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 Year Incurred A. Amount B. NOLCO Applied Current Year C. NOLCO Expired D. NOLCO Applied Current Year (Unapplied) ((E) = A - (B+C+D)) 5 6 6 | 5.B – Spouse | | | | | | | | |
| 6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B) 6 Chedule 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 ∨ Schedule 6.A.2 Item 12A) 6.A.1 - Taxpayer/Filer's Detailed Computation of Available NOLCO Net Operating Loss Year Incurred A. Amount B. NOLCO Applied Previous Year/s C. NOLCO Expired D. NOLCO Applied Current Year (Unapplied) ((E) = A - (B+C+D)) 4 5 6 | 4 | | | | | | | | |
| 6.A - Computation of 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 Year Incurred A. Amount Previous Year's C. NOLCO Expired D. NOLCO Applied Current Year (Unapplied) ([E]= A - (B+C+D)] [E] E Net Operating Loss (Unapplied) [(E]= A - (B+C+D)] | 5 | T I I I I | | | | | | | |
| 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 Year Incurred A. Amount B. NOLCO Applied Previous Year/s C. NOLCO Expired D. NOLCO Applied Current Year (Unapplied) ([E] = A - (B+C+D)] 4 5 6 | 6 Total Special Allowab | le Itemized Deduct | tions- Spouse (Sum of Item | ns 4 and 5) (T | Part V Schedu | ile 3.A Item 14E | 3) | | 1 1 1 |
| 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 ∨ Schedule 6.A.2 Item 12A) 6.A.1 – Taxpayer/Filer's Detailed Computation of Available NOLCO Net Operating Loss Year Incurred A. Amount B. NOLCO Applied Previous Year/s C. NOLCO Expired D. NOLCO Applied Current Year E. Net Operating Loss (Unapplied) [(E) = A - (B+C+D)] [(E) = A - (B+C+D)] | | | oss Carry Over (NOLCO) | | | | | | |
| 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 Year Incurred A. Amount Previous Year/s C. NOLCO Expired D. NOLCO Applied Current Year (Unapplied) [(E)= A - (B+C+D)] | 6.A – Computation of N | | on | I | A. T | axpaver/Filer | | B, Sp | ouse |
| 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 Year Incurred A. Amount Previous Year/s C. NOLCO Expired D. NOLCO Applied Current Year (Unapplied) [(E) = A - (B+C+D)] 6 | 1 Gross Income | | | | 1 1 1 | | | | 1 1 1 |
| 6.A.1 – Taxpayer/Filer's Detailed Computation of Available NOLCO Net Operating Loss Year Incurred A. Amount Previous Year/s C. NOLCO Expired D. NOLCO Applied Current Year (Unapplied) [(E)= A – (B+C+D)] | 2 Less: Ordinary Allowa | able Itemized Dedu | ictions | | | | | 1 | 1 1 1 |
| 6.A.1 – Taxpayer/Filer's Detailed Computation of Available NOLCO Net Operating Loss Year Incurred A. Amount Previous Year/s C. NOLCO Expired D. NOLCO Applied Current Year (Unapplied) [(E)= A – (B+C+D)] | | | | A.2 Item 12A) | | | | 1 | 1 1 |
| Year Incurred A. Amount Previous Year/s C. NOLCO Expired Current Year (Unapplied) [(E) = A - (B+C+D)] 5 6 | 6.A.1 – Taxpayer/Filer's | s Detailed Computa | | | | | | | |
| 4 (E) = A - (B+C+D)] 5 6 | | | | C. NOLO | O Expired | | | | |
| 5 6 C | | A. Amount | Previous Year/s | , | | Curren | n Year | | |
| 6 | 5 | | | | | | | | |
| | 6 | * | | | | | | | |
| | | payer/Filer (Sum of Ite | ems 4D to 7D) (To Part V Sche | edule 3.A Item | 15A) | | | | |

1701

Annual Income Tax Return

January 2018 (ENCS) Page 4

Individuals (including MIXED Income Earner), Estates and Trusts



| | 0 0 | | | 1 1 1 1 1 1 |
|--|---|--|------------------|-----------------------------------|
| (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 (Unapplied) |
| Year Incurred A. Amount | Previous Year/s | ' | Current Year | [(E)= A - (B+C+D)] |
| 9 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 Total NOLCO - Spouse (Sum of Items 9D | | | | |
| 1 Regular Rate-Income Tax Due (From Pa | | mmary of Income Tax Due | | |
| | | 1 1 1 | | |
| 2 Special Rate–Income Tax Due (From Par | | | | |
| 3 Less: Share of Other Government Agend | | | | |
| 4 Net Special Rate-Income Tax Due/Share of I | National Govt. (Item 2 Less Item | 3) | | |
| 5 Total Income Tax Due (Sum of Items 1 & 4 | 4) (To Part II Item 22) | | | |
| | PART VII - Tax Cr | edits/Payments (attach proof |) | |
| 1 Prior Year's Excess Credits | | | | |
| 2 Tax Payments for the First Three (3) Qu | arters | | | |
| 3 Creditable Tax Withheld for the First Thr | ee (3) Quarters | | <u> </u> | |
| 4 Creditable Tax Withheld per BIR Form N | lo. 2307 for the 4 th Quarte | er | | |
| 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 th | is 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) | <u> </u> | | | |
| 10 Total Tax Credits/Payments (Sum of Iter | me 1 to 0) /To Bort II Itom 23 | | | |
| To Total Tax Credits/Fayments (Sum of Ref | | | | |
| VIII.A – Special Rate | PARI VIII | - Tax Relief Availment | | |
| 1 Regular Income Tax Otherwise Due (Part X Item 16B &/ | or Item 16F X applicable regular inco | ome tax rate) | | |
| 2 Tax Relief on Special Allowable Itemized Deducti | ions (Part X Item 7B and/or Ite | | | |
| 3 Sub-Total – Tax Relief (Sum of Items 1 an | applicable regular income | lax rate) | | |
| 4 Less: Income Tax Due (From Part X Item | | | | |
| 5 Tax Relief Availment Before Special Tax | | <u>, </u> | | |
| | | / | | |
| 6 Add: Special Tax Credit, if any (From Par | | | | |
| 7 Total Tax Relief Availment- SPECIAL (S | um of Items 5 and 6) | | | |
| VIII.B - Exempt | | . T | | |
| 8 Regular Income Tax Otherwise Due (Part X Item 16 | (Part V Ham 7A and/or Ha | | | |
| 9 Tax Relief on Special Allowable Itemized Deducti | ons applicable regular income to | | | |
| 10 Total Tax Relief Availment- EXEMPT (| Sum of Items 8 and 9) | | . I I I I | |
| | | ks Against Taxable Income | | |
| 1 Net Income/(Loss) per Books | rs | A. 1 | axpayer/Filer | B. Spouse |
| Add: Non-Deductible Expenses/Taxable Other | er Income | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | 20-01-2 | | | |
| 5 Total (Sum of Items 1 to 4) | | | | |
| Less: A) Non-Taxable Income and Income S | Subjected to Final Tax | | | |
| 6 | | | | 1 1 1 1 1 |
| 7 | | | | |
| B) Special/Other Allowable Deductions | | | Γ | |
| 9 | | | | |
| | | | | |
| 10 Total (Sum of Items 6 to 9) | | | 1 | |