


<div>Annual Income Tax Return</div> <div>Consolidation of ALL Activities per Tax Regime</div> <div>(Accomplish only if with MULTIPLE Tax Regimes)</div> <div>From Part X Mandatory Attachments for Exempt / Special Tax Regime PER ACTIVITY and Part IV for REGULAR</div>			<div>BIR Form No.</div> <div>1701</div> <div>June 2013 (ENCS)</div> <div>Page 12</div>			<div></div> <div>170106/13ENCSP12</div>				
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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 <small>(From Part IV Item 50A/50B-Regular) (From Schedule B Item 1A/1B-Special/Exempt)</small>										
2 Add: Other Taxable Income from Operations not subject to Final Tax <small>(From Part IV Item 51A/51B-Regular) (From Schedule B Item 2A/2B-Special/Exempt)</small>										
3 Total Sales/Revenues/Receipts/Fee <small>(Sum of Items 1 &amp; 2)</small>										
4 Less: Cost of Sales/Service <small>(From Part IV Item 53A/53B-Regular) (From Schedule B Item 4A/4B-Special/Exempt)</small>										
5 Gross Income from Business/Profession <small>(Item 3 Less Item 4)</small>										
6 Add: Non-Operating Income <small>(From Part IV Item 55A/55B-Regular) (From Schedule B Item 6A/6B-Special/Exempt)</small>										
7 TOTAL GROSS INCOME <small>(Sum of Items 5 &amp; 6)</small>										
Less: Allowable Deductions										
8 Ordinary Allowable Itemized Deductions <small>(From Part IV Item 57A/57B-Regular) (From Schedule B Item 8A/8B-Special/Exempt)</small>										
9 Special Allowable Itemized Deductions <small>(From Part IV Item 58A/58B-Regular) (From Schedule B Item 9A/9B-Special/Exempt)</small>										
10 Allowance for Net Operating Loss Carry Over (NOLCO) <small>(From Part IV Item 59A/59B)</small>										
11 Total Allowable Itemized Deductions <small>(Sum of Items 8 to 10)</small>										
OR										
12 Optional Standard Deductions (OSD) <small>(40% of Item 3 Total Sales/Receipts/Revenues/Fees)</small> <small>(Note: Option to use OSD is not applicable on those with Multiple Tax Regimes)</small>										
13 Taxable Income from Business/Profession <small>(Item 7 Less Item 11)</small>										
14 Add: Net Taxable Compensation Income <small>(From Part IV Item 63A/63B)</small>										
15 Net Taxable Income <small>(Sum of Items 13 &amp; 14)</small>										
16 Less: Excess Deductions, if any OR the Total Deductions, if there is no compensation income <small>(From Part IV Item 65A/65B)</small>										
17 TOTAL TAXABLE INCOME <small>(Item 15 Less Item 16)</small>										
18 TOTAL INCOME TAX DUE - REGULAR <small>(From Part V Item 68A/68B);</small> - SPECIAL <small>(Item 17B/17F X applicable Special Tax Rate)</small> - EXEMPT <small>(Item 7C/7G X 0%)</small>										
19 Less: Total Tax Credits / Payments <small>(From Sched. 9 Item 10A/10B-Regular) (From Sched. J Item 10A/10B-Special/Exempt)</small>										
20 NET TAX PAYABLE (OVERPAYMENT) <small>(Item 18 Less Item 19)</small>										
21 Total Tax Relief Availment - REGULAR <small>(From Part VI Item 90A/90B)</small> -SPECIAL <small>(From Schedule C1 Item 8A/8B) (To Part VI Item 91A/91B)</small> -EXEMPT <small>(From Schedule C2 Item 11A/11B) (To Part VI Item 92A/92B)</small>										