

	Republika ng Pilipinas Kagawaran ng Pananalapi Kawanihan ng Rentas Internas	Annual Income Tax Return For Self-Employed Individuals, Estates and Trusts <i>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.</i>	BIR Form No. 1701 June 2013 (ENCS) Page 1
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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
4 Alphanumeric Tax Code (ATC) <input type="text"/>	<input type="checkbox"/> II 011 Compensation Income	<input type="checkbox"/> II 012 Business Income / Income from Profession
<input type="checkbox"/> II 013 Mixed Income		

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"/>
7 Tax Filer Type	<input type="checkbox"/> Single Proprietor	<input type="checkbox"/> Professional	<input type="checkbox"/> Estate <input type="checkbox"/> Trust
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)			
<input type="text"/>			
9 Trade Name			
<input type="text"/>			
10 Registered Address (Indicate complete registered address)			
<input type="text"/>			
<input type="text"/>			
<input type="text"/>			
11 Date of Birth (MM/DD/YYYY)	12 Email Address		
<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/>		
13 Contact Number	14 Civil Status		
<input type="text"/>	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widow/er		
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	
17 Main Line of Business	<input type="text"/>	18 PSIC	19 PSOC
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]		
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)	
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)	

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

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		Signature over printed name of Authorized Representative		33 Number of pages filed <input type="text"/>
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"/>	
36 Place of Issue	<input type="text"/>	37 Amount, if CTC	<input type="text"/>	

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"/>	<input type="text"/>
39 Check	<input type="text"/>	<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"/>				
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)
<input type="text"/>				<input type="text"/>

TIN	Tax Filer's Last Name
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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

**For Self-Employed Individuals, Estates and Trusts
Subject to REGULAR Income Tax Only
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June 2013 (ENCS)



170106/13ENCSP3

TIN	Tax Filer's Last Name																			
0 0 0 0																				

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	
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[illegible]

85 TOTAL AMOUNT PAYABLE UPON FILING (OVERPAYMENT)	(Sum of Items 80 & 84)	(To Item 32)						
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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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<div>Annual Income Tax Return</div> <div>For Self-Employed Individuals, Estates and Trusts</div> <div>Subject to REGULAR Income Tax Only</div> <div>Page 4</div>				<div>BIR Form No.</div> <div>1701</div> <div>June 2013 (ENCS)</div>		<div></div> <div>170106/13ENCSP4</div>									
TIN				Tax Filer's Last Name											
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Part VII - Other Relevant Information - SPOUSE															
95 Spouse's TIN				/		/		/		0000		96 RDO Code			
97 Spouse's Name (Last Name, First Name and Middle Initial)															
98 Trade Name															
99 Date of Birth (MM/DD/YYYY)				100 Email Address											
/															
101 Contact Number								102 PSIC				103 PSOC			
104 Line of Business															
105 Method of Deduction															
<div><input type="checkbox"/> Itemized Deductions [Sec. 34 (A-J), NIRC]</div> <div><input type="checkbox"/> Optional Standard Deduction (OSD) 40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC, as amended by R.A. 9504]</div>															
106 Method of Accounting															
<div><input type="checkbox"/> Cash</div> <div><input type="checkbox"/> Accrual</div> <div><input type="checkbox"/> Others (Specify)</div>															
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).															
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)															
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)															
										115 TIN					
116 BIR Accreditation No.															
117 Issue Date (MM/DD/YYYY)															
118 Expiry Date (MM/DD/YYYY)															
- - - / /															