

**Part X - Mandatory Attachments for EXEMPT / SPECIAL
Tax Regime PER ACTIVITY
Page 1m – Schedules A to C2**

BIR Form No.
1701
June 2013 (ENCS)



170106/13ENCSP1m

TIN	Tax Filer's Last Name															
0 0 0 0																

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(Accomplish the Mandatory Attachments **FOR EACH ACTIVITY**, if applicable)

Description	A) Taxpayer/Filer								B) Spouse							
1 Investment Promotion Agency (IPA) /Government Entity																
2 Legal Basis																
3 Registered Activity/Program (<i>Registration No.</i>)																
4 Special Tax Rate			.		%						.		%			
5 Effectivity Date of Tax Relief/Exemption (<i>From</i>)			/		/						/		/			
6 Expiration Date of Tax Relief/Exemption (<i>To</i>)			/		/						/		/			

A) Taxpayer/Filer

Schedule B - Computation of Income Tax	A) Taxpayer/Filer	B) Spouse
1 Net Sales/Revenues/Receipt/Fees <i>(From Schedule D Item 5A/5B) (To Part IX Item 1)</i>		
2 Add: Other Taxable Income from Operations not Subject to Final Tax <i>(From Schedule E Item 3A/3B) (To Part IX Item 2)</i>		
3 Total Sales/Revenues/Receipts/Fees <i>(Sum of Items 1 & 2)</i>		
4 Less: Cost of Sales/Services <i>(From Schedule F Item 27A/27B) (To Part IX Item 4)</i>		
5 Gross Income from Business/Profession <i>(Item 3 Less Item 4)</i>		
6 Add: Non-Operating Income <i>(From Schedule G Item 6A/6B) (To Part IX Item 6)</i>		
7 Total Gross Income <i>(Sum of Items 5 & 6)</i>		
Less: Allowable Deductions under existing laws		
8 Ordinary Allowable Itemized Deductions <i>(From Schedule H Item 40A/40B) (To Part IX Item 8)</i>		
9 Special Allowable Itemized Deductions <i>(From Schedule I Item 5A/5B) (To Part IX Item 9)</i>		
10 Total Allowable Itemized Deductions <i>(Sum of Items 8 & 9) (To Part IX Item 11)</i>		
11 Taxable Income from Business/Profession <i>(Item 7 Less Item 10) (To Part IX Item 13)</i>		

Schedule C1 - Special Rate

Schedule C1 - Special Rate	A) Taxpayer/Filer	B) Spouse
1 Taxable Income from Business/Profession <i>(From Sched. B Item 11)</i>		
2 Add: Special Allowable Itemized Deductions <i>(From Schedule B Item 9)</i>		
3 Sub-total <i>(Sum of Items 1 & 2)</i>		
4 Regular Income Tax Otherwise Due <i>(Item 3 X applicable Tax Rate per Tax Table)</i>		
5 Less: Income Tax Due-Special Rate <i>(Based on Gross Income)(Schedule B Item 7 X applicable Special Tax Rate)</i>		
6 Tax Relief Availment Before Special Tax Credit <i>(Item 4 Less Item 5)</i>		
7 Add: Special Tax Credits <i>(From Schedule J Item 8A/8B)</i>		
8 Total Tax Relief Availment – SPECIAL <i>(Sum of Items 6 & 7) (To Part IX Item 21B /21F)</i>		

Schedule C2 - Exempt

[illegible]

TIN	Tax Filer's Last Name														

Schedule D - Sales/Revenues/Receipts/Fees from Business/Profession, Including amount received from General Professional Partnership (GPP)

Description	A) Taxpayer/Filer	B) Spouse
1 Total Sales/Revenues/Receipts/Fees		
2 Add: Gross Sales/Revenues/Receipts/Fees not subject to Withholding Tax		
3 Total Sales/Revenues/Receipts/Fees (Sum of Items 1 & 2)		
4 Less: Sales Returns, Allowances and Discounts		
5 Net Sales/Revenues/Receipts/Fees (Item3 Less Item4) (To Schedule B Item 1A/1B)		

Schedule E - Other Taxable Income from Operations not Subject to Final Tax (Attach additional sheet/s, if necessary)

Description	A) Taxpayer/Filer	B) Spouse
1		
2		
3 Total Other Taxable Income from Operations not Subject to WT (Sum of Items 1 & 2) (To Schedule B Item 2A/2B)		

Schedule F - Cost of Sales/Services (Attach additional sheet/s, if necessary)

Schedule F1 - Cost of Sales (For those engaged in Trading)

Description	A) Taxpayer/Filer	B) Spouse
1 Merchandise Inventory, Beginning		
2 Add: Purchases of Merchandise		
3 Total Merchandise/Goods Available for Sale (Sum of Items 1 & 2)		
4 Less: Merchandise Inventory, Ending		
5 Cost of Sales (Item 3 Less Item 4) (To Schedule F Item 27)		

Schedule F2 - Cost of Sales (For those engaged in Manufacturing)

Description	A) Taxpayer/Filer	B) Spouse
6 Direct Materials, Beginning		
7 Add: Purchases of Direct Materials		
8 Material Available for Use (Sum of Items 6 & 7)		
9 Less: Direct Materials, Ending		
10 Raw Materials Used (Item 8 Less Item 9)		
11 Direct Labor		
12 Manufacturing Overhead		
13 Total Manufacturing Cost (Sum of Items 10 to 12)		
14 Add: Work in Process, Beginning		
15 Less: Work in Process, Ending		
16 Cost of Goods Manufactured (Sum of Items 13 & 14 Less Item 15)		
17 Add: Finished Goods, Beginning		
18 Less: Finished Goods, Ending		
19 Cost of Goods Manufactured & Sold (Sum of Items 16 & 17 Less Item 18) (To Schedule F Item 27)		

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[illegible]

Description	A) Taxpayer/Filer	B) Spouse
20 Direct Charges - Salaries, Wages and Benefits		
21 Direct Charges- Materials, Supplies and Facilities		
22 Direct Charges- Depreciation		
23 Direct Charges - Rental		
24 Direct Charges - Outside Services		
25 Direct Charges - Others		
26 Cost of Services (Sum of Items 20 to 25) (To Schedule F Item 27)		
27 Total Cost of Sales/Services (Sum of Items 5, 19 & 26, if applicable) (To Schedule B Item 4A/4B)		

Nature of Income																A) Taxpayer/Filer								B) Spouse							
1																															
2																															
3																															
4																															
5																															
6	Total Non-Operating Income <i>(Sum Items 1 to 5) (To Schedule B Item 6A/6B)</i>																														

Description		A) Taxpayer/Filer							B) Spouse						
1	Advertising and Promotions														
	Amortizations <i>(Specify on Items 2, 3 & 4)</i>														
2															
3															
4															
5	Bad Debts														
6	Charitable Contributions														
7	Commissions														
8	Communication, Light and Water														
9	Depletion														
10	Depreciation														
11	Director's Fees														
12	Fringe Benefits														
13	Fuel and Oil														
14	Insurance														

**Mandatory Attachments for EXEMPT / SPECIAL
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[illegible]

Description		A) Taxpayer/Filer						B) Spouse					
15	Interest												
16	Janitorial and Messengerial Services												
17	Losses												
18	Management and Consultancy Fee												
19	Miscellaneous												
20	Office Supplies												
21	Other Services												
22	Professional Fees												
23	Rental												
24	Repairs and Maintenance - Labor or Labor & Materials												
25	Repairs and Maintenance - Materials/Supplies												
26	Representation and Entertainment												
27	Research and Development												
28	Royalties												
29	Salaries and Allowances												
30	Security Services												
31	SSS, GSIS, Philhealth, HDMF and Other Contributions												
32	Taxes and Licenses												
33	Tolling Fees												
34	Training and Seminars												
35	Transportation and Travel												
	Others (Specify below; Add additional sheet(s), if necessary)												
36													
37													
38													
39													
40	Total Ordinary Allowable Itemized Deduction (Sum of Items 1 to 39) (To Schedule B Item 8A/8B)												

Description		Legal Basis	A) Taxpayer/Filer				B) Spouse						
1													
2													
3													
4													
5 Total Special Allowable Itemized Deductions <i>(Sum of Items 1 to 4) (To Schedule B Item 9A/9B)</i>													

**Mandatory Attachments for EXEMPT / SPECIAL
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[illegible]

Description	A) Taxpayer/Filer	B) Spouse
1 Prior Year's Excess Credits		
2 Tax Payments for the First Three Quarters		
3 Creditable Tax Withheld for the First Three Quarters		
4 Creditable Tax Withheld for the Fourth Quarter		
5 Tax Withheld per BIR Form No. 2316		
6 Tax paid in return previously filed, <i>if this is an amended return</i>		
7 Foreign Tax Credits, <i>if applicable</i>		
8 Special Tax Credits, <i>if applicable</i>		
9 Other Payments / Credits, specify _____		
10 Total Tax Credits / Payments <i>(Sum of Items 1 to 9) (To Part IX Item 19)</i>		

Schedule K1 – TAX FILER'S Reconciliation of Net Income per Books Against Taxable Income

[illegible]

Add: Non-deductible Expenses/Taxable Other Income		
2		
3		
4 Total (Sum of Items 1 to 3)		
Less: A) Non-taxable Income and Income Subjected to Final Tax		
5		
6		
B) Special Deductions		
7		
8		
9 Total (Sum of Items 5 to 8)		
10 Net Taxable Income (Loss) – Tax Filer (Item 4 Less Item 9)		

[illegible]

Add: Non-deductible Expenses/Taxable Other Income																												
2																												
3																												
4 Total (Sum of Items 1 to 3)																												
Less: A) Non-taxable Income and Income Subjected to Final Tax																												
5																												
6																												
B) Special Deductions																												
7																												
8																												
9 Total (Sum of Items 5 to 8)																												
10 Net Taxable Income (Loss) - Spouse (Item 4 Less Item 9)																												