



BIR Form No. 1701A January 2018 Page 1	<h2 style="margin:0;">Annual Income Tax Return</h2> <p style="margin:0;">Individuals Earning Income PURELY from Business/Profession [Those under the graduated income tax rates with OSD as mode of deduction OR those who opted to avail of the 8% flat income tax rate]</p> <p style="margin:0; font-size: small;">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.</p>	<p style="font-size: x-small; margin-top: 5px;">1701A 01/18 P1</p>
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1 For the Year (MM/YYYY)	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Short Period Return? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Part I – Background Information on Taxpayer/Filer

4 Taxpayer Identification Number (TIN) - - - 0 0 0 0 0	5 RDO Code	6 Taxpayer Type <input type="checkbox"/> Single Proprietor <input type="checkbox"/> Professional
7 Alphanumeric Tax Code (ATC) <input type="checkbox"/> II012 Business Income - Graduated IT Rates <input type="checkbox"/> II014 Income from Profession – Graduated IT Rates <input type="checkbox"/> II015 Business Income - 8% IT Rate <input type="checkbox"/> II017 Income from Profession – 8% IT Rate		
8 Taxpayer's Name (Last Name, First Name, Middle Name)		
9 Registered Address (Indicate complete address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)		
		9A ZIP Code
10 Date of Birth (MM/DD/YYYY)	11 Email Address	
12 Citizenship	13 Claiming Foreign Tax Credits? <input type="checkbox"/> Yes <input type="checkbox"/> No	14 Foreign Tax Number, if applicable
15 Contact Number (Landline/Cellphone No.)	16 Civil Status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widow/er	
17 If married, spouse has income? <input type="checkbox"/> Yes <input type="checkbox"/> No	18 Filing Status <input type="checkbox"/> Joint Filing <input type="checkbox"/> Separate Filing	
19 Tax Rate <input type="checkbox"/> Graduated rates with OSD as method of deduction <input type="checkbox"/> 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of NIRC [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]		

Part II – Total Tax Payable (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)

Particulars	A) Taxpayer/Filer	B) Spouse
20 Tax Due (Either from Part IV.A Item 46 OR Part IV.B Item 56)		
21 Less: Total Tax Credits/Payments (From Part IV.C Item 64)		
22 Net Tax Payable/(Overpayment) (Item 20 Less Item 21) (From Part IV Item 65)		
23 Less: Portion of Tax Payable Allowed for 2 nd Installment to be paid on or before October 15 (50% or less of Item 20)		
24 Amount of Tax Payable/(Overpayment) (Item 22 Less Item 23)		
Add: Penalties 25 Surcharge		
26 Interest		
27 Compromise		
28 Total Penalties (Sum of Items 25 to 27)		
29 Total Amount Payable/(Overpayment) (Sum of Items 24 and 28)		
30 Aggregate Amount Payable/(Overpayment) (Sum of Items 29A & 29B)		

If overpayment, mark one (1) box only. (Once the choice is made, the same is irrevocable)

To be refunded To be issued a Tax Credit Certificate (TCC) To be carried over as a tax credit for next year/quarter

I declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me, and to the best of my knowledge and belief, are true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I give my consent to the processing of my information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If signed by an Authorized Representative, indicate TIN and attach authorization letter)

Printed Name and Signature of Taxpayer/Authorized Representative	31 Number of Attachments
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Part III - Details of Payment

Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
32 Cash/Bank Debit Memo				
33 Check				
34 Tax Debit Memo				
35 Others (specify below)				

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)
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*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

Annual Income Tax Return

Individuals Earning Income PURELY from Business/Profession
[Those under the graduated income tax rates with OSD as mode of deduction
OR those who opted to avail of the 8% flat income tax rate]



TIN	Tax Filer's Last Name
0 0 0 0 0	

Part IV – Computation of Income Tax

If Optional Standard Deductions (OSD), fill in items 36 to 46; if 8%, fill in items 47 to 56 (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)

IV.A – For Graduated Income Tax Rates	A) Taxpayer/Filer	B) Spouse
36 Sales/Revenues/Receipts/Fees		
37 Less: Sales Returns, Allowances and Discounts		
38 Net Sales/Revenues/Receipts/Fees (Item 36 Less Item 37)		
39 Less: Allowable Deduction - Optional Standard Deduction (OSD) (40% of Item 38)		
40 Net Income (Item 38 Less Item 39)		

Add: Other Non-Operating Income (specify below)

41		
42		
43 Amount Received/Share in Income by a Partner from General Professional Partnership (GPP)		
44 Total Other Income (Sum of Items 41 to 43)		
45 Total Taxable Income (Sum of Items 40 and 44)		
46 TAX DUE (Item 45 x Applicable Tax Rate based on Tax Table below) (To Part II – Item 20)		

IV.B – For 8% Income Tax Rate (Those whose sales/receipts/others did not exceed P3M and opted at the initial quarter for this rate)

47 Sales/Revenues/Receipts/Fees		
48 Less: Sales Returns, Allowances and Discounts		
49 Net Sales/Revenues/Receipts/Fees (Item 47 Less Item 48)		
Add: Other Non-Operating Income (specify below)		
50		
51		
52 Total Other Non-operating Income (Sum of Items 50 and 51)		
53 Total Taxable Income (Sum of Items 49 and 52)		
54 LESS: Allowable reduction from gross sales/receipts and other non-operating income of PURELY self-employed individuals and/or professionals in the amount of P 250,000		
55 Taxable Income/(Loss) (Item 53 Less Item 54)		
56 TAX DUE (Item 55 x 8% Income Tax Rate) (To Part II - Item 20)		

IV.C - Tax Credits/Payments (attach proof)

57 Prior Year's Excess Credits		
58 Tax Payments for the First Three (3) Quarters		
59 Creditable Tax Withheld for the First Three (3) Quarters		
60 Creditable Tax Withheld per BIR Form No. 2307 for the 4 th Quarter		
61 Tax Paid in Return Previously Filed, if this is an Amended Return		
62 Foreign Tax Credits, if applicable		
63 Other Tax Credits/Payments (specify)		
64 Total Tax Credits/Payments (Sum of Items 57 to 63) (To Item 21)		
65 Net Tax Payable/(Overpayment) (Item 46 OR 56 Less Item 64) (To Part II - Item 22)		

Part V – Background Information on Spouse

66 Spouse's Taxpayer Identification Number (TIN)	67 RDO Code	68 Filer's Spouse Type
- 0 0 0 0 0		<input type="checkbox"/> Single Proprietor <input type="checkbox"/> Professional
69 Alphanumeric Tax Code (ATC)		
<input type="checkbox"/> II012 Business Income - Graduated IT Rates <input type="checkbox"/> II014 Income from Profession – Graduated IT Rates <input type="checkbox"/> II015 Business Income - 8% IT Rate <input type="checkbox"/> II017 Income from Profession – 8% IT Rate		
70 Spouse's Name (Last Name, First Name, Middle Name)		
71 Contact Number	72 Citizenship	
73 Claiming Foreign Tax Credits? <input type="checkbox"/> Yes <input type="checkbox"/> No	74 Foreign Tax Number (if applicable)	
75 Tax Rate <input type="checkbox"/> Graduated rates with OSD as method of deduction <input type="checkbox"/> 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of NIRC [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]		

If Taxable Income is:	Tax Due is:
Not over P 250,000	0%
Over P 250,000 but not over P 400,000	20% of the excess over P 250,000
Over P 400,000 but not over P 800,000	P 30,000 + 25% of the excess over P 400,000
Over P 800,000 but not over P 2,000,000	P 130,000 + 30% of the excess over P 800,000
Over P 2,000,000 but not over P 8,000,000	P 490,000 + 32% of the excess over P 2,000,000
Over P 8,000,000	P 2,410,000 + 35% of the excess over P 8,000,000

If Taxable Income is:	Tax Due is:
Not over P 250,000	0%
Over P 250,000 but not over P 400,000	15% of the excess over P 250,000
Over P 400,000 but not over P 800,000	P 22,500 + 20% of the excess over P 400,000
Over P 800,000 but not over P 2,000,000	P 102,500 + 25% of the excess over P 800,000
Over P 2,000,000 but not over P 8,000,000	P 402,500 + 30% of the excess over P 2,000,000
Over P 8,000,000	P 2,202,500 + 35% of the excess over P 8,000,000