



For BIR BCS/
Use Only Item:

BIR Form No.

1701

January 2018 (ENCS)
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Annual Income Tax Return

Individuals (including MIXED Income Earner), Estates and Trusts
Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.



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1 Month For the Year (YYYY) 2 Amended Return? Yes No 3 Short Period Return? Yes No

PART I - BACKGROUND INFORMATION OF TAXPAYER/FILER

4 Taxpayer Identification Number (TIN) - - - 5 RDO Code

6 Taxpayer Type Single Proprietor Professional Estate Trust Compensation Earner

7 Alphanumeric Tax Code (ATC) II012 Business Income-Graduated IT Rates II014 Income from Profession-Graduated IT Rates II013 Mixed Income-Graduated IT Rates
 II011 Compensation Income II015 Business Income-8% IT Rate II017 Income from Profession-8% IT Rate II016 Mixed Income-8% IT Rate

8 Taxpayer's Name (Last Name, First Name, Middle Name)/ESTATE OF (First Name, Middle Name, Last Name)/TRUST FAO: (First Name, Middle Name, Last Name)

9 Registered Address (Indicate complete address. If the registered address is different from the current address, got 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? Yes No 14 Foreign Tax Number, if applicable

15 Contact Number (Landline/Cellphone No.) 16 Civil Status (if applicable) Single Married Legally Separated Widow/er

17 If married, spouse has income? Yes No 18 Filing Status Joint Filing Separate Filing

19 Income EXEMPT from Income Tax? Yes No 20 Income subject to SPECIAL/PREFERENTIAL RATE? Yes No
[If yes, fill out also consolidation of ALL activities per Tax Regime (Part X)] [If yes, fill out also consolidation of ALL activities per Tax Regime (Part X)]

21 Tax Rate* (Choose Method of Deduction in Item 21A) Graduated Rates 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)]
21A Method of Deduction (choose one) Itemized Deduction [Sec. 34(A-J), NIRC] Optional Standard Deduction (OSD) [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]]

PART II - TOTAL TAX PAYABLE (Do NOT Enter Centavos; 49 Centavos or Less drop down; 50 or more round up)

Particular	A. Taxpayer/Filer	B. Spouse
22 Tax Due (From Part VI Item 5)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
23 Less: Total Tax Credits/Payments (From Part VII Item 10)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
24 Tax Payable/(Overpayment) (Item 22 Less Item 23)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
25 Less: Portion of Tax Payable Allowed for 2nd Installment to be paid on or before October 15 (50% or less of Item 22)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
26 Amount of Tax payable/(Overpayment) (Item 24 Less Item 25)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Add: Penalties		
27 Interest	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
28 Surcharge	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
29 Compromise	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
30 Total Penalties (Sum of Items 27 to 29)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
31 Total Amount Payable/(Overpayment) (Sum of Items 26 and 30)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
32 Aggregate Amount Payable/(Overpayment) (Sum of Items 26 and 30)		<input type="text" value="0.00"/>

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 _____

33 Number of Attachments

PART III - DETAILS OF PAYMENT

Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
34 Cash/Bank Debit Memo	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
35 Check	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
36 Tax Debit Memo	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
37 Others (specify below)	<input type="text"/>	<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) _____

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Individuals (including MIXED Income Earner), Estates and Trusts



TIN	Taxpayer/Filer's Last Name
945 534 105 000	EPISTOLA ROBETH

PART IV - Background Information of Spouse

1 Spouse's Taxpayer Identification Number (TIN) <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	2 RDO Code <input type="text"/>
3 Filer's Spouse Type <input type="checkbox"/> Single Proprietor <input type="checkbox"/> Professional <input type="checkbox"/> Compensation Earner	
4 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"/> II013 Mixed Income-Graduated IT Rates <input type="checkbox"/> II011 Compensation Income <input type="checkbox"/> II015 Business Income-8% IT Rate <input type="checkbox"/> II017 Income from Profession-8% IT Rate <input type="checkbox"/> II016 Mixed Income-8% IT Rate	
5 Spouse's Name (Last Name, First Name, Middle Name) <input type="text"/>	
6 Contact Number <input type="text"/>	7 Citizenship <input type="text"/>
8 Claiming Foreign Tax Credits? Yes No	9 Foreign tax number (if applicable) <input type="text"/>
10 Income EXEMPT from Income Tax? Yes No	11 Income subject to SPECIAL/PREFERENTIAL RATE? Yes No
[If yes, fill out also consolidation of ALL activities per Tax Regime (Part X)]	
12 Tax Rate* (Choose Method of Deduction in Item 12A) (choose one) <input type="checkbox"/> Graduated Rates <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)]	
12A Method of Deduction (choose one) <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]]	

PART V - Computation of Tax

Schedule 1 - Gross Compensation Income and tax Withheld (Attach Additional Sheet/s, if necessary)
 On Items 1 and 2, enter the required information for each of your employer/s and mark (X) whether the information is for the Taxpayer or the Spouse. On Item 3A, enter the Total Gross Compensation and Total tax Withheld for the Taxpayer and on Item 3B, for the Spouse. (DO NOT enter Centavos; 49 Centavos or less drop down; 50 or more round up)

		a. Name of Employer	
1	Taxpayer / Spouse	Name of Employer	b. Employer's TIN
		<input type="text"/>	<input type="text"/>
		<input type="text"/>	<input type="text"/>
(Continuation of Table Above)			
		c. Compensation Income	d. Tax Withheld
1		0.00	0.00
2		0.00	0.00
3A	Gross Compensation Income and Total Tax Withheld for TAXPAYER (To Part V Schedule 2 Item 4A and Part VII Item 5A)	0.00	0.00
3B	Gross Compensation Income and Total Tax Withheld for SPOUSE (To Part V Schedule 2 Item 4B and Part VII Item 5B)	0.00	0.00

Schedule 2 - Taxable Compensation Income (DO NOT enter Centavos; 49 Centavos or less drop down; 50 or more round up)

Particulars	A. Taxpayer/Filer	B. Spouse
4 Gross Compensation Income (From Part V Schedule 1 Item 3Ac/3Bc)	0.00	0.00
5 Less: Non-Taxable / Exempt Compensation	0.00	0.00
6 Taxable Compensation Income (Item 4 Less Item 5)	0.00	0.00
7 Tax Due-Compensation Income (Item 6 x applicable Income Tax Rate)	0.00	0.00

Schedule 3 - Taxable Business Income (If graduated rates, fill in items 8 to 24; if 8% flat income tax rate, fill in items 25 to 30)

3.A - For Graduated Income Tax Rates		
Particulars	A. Taxpayer/Filer	B. Spouse
8 Sales/revenues/receipts/Fees	124,866.00	0.00
9 Less: Sales Returns, Allowances and Discounts	57,342.00	0.00
10 Net Sales/Revenues/Receipts/Fees (Item 8 Less Item 9)	67,524.00	0.00
11 Less: Cost of Sales/Services (applicable only if availing Itemized Deductions)	0.00	0.00
12 Gross Income/(Loss) from Operation (Item 10 less Item 11)	67,524.00	0.00
Less: Deductions Allowable under Existing Laws		
13 Ordinary Allowable Itemized Deductions (From Part V Schedule 4 Item 18)	0.00	0.00
14 Special Allowable Itemized Deductions (From Part V Schedule 5 Item 3 and/or Item 6)	0.00	0.00
15 Allowable for Net Operating Loss Carry Over (NOLCO) (From Part V Schedule 6 Item 8 and/or Item 13)	0.00	0.00
16 Total Allowable Itemized Deductions (Sum of Items 13 to 15)	0.00	0.00
OR		
17 Optional Standard Deduction (OSD) (40% of Item 10)	0.00	0.00
18 Net Income/(Loss) (If Itemized: Item 12 Less Item 16; If OSD: Item 10 Less Item 17)	67,524.00	0.00
Add: Other Non-Operating Income (specify below)		
19 <input type="text"/>	0.00	0.00

20 <input type="text"/>	0.00	0.00
21 Amount Received/Share in Income by a Partner from General Professional Partnership (GPP)	0.00	0.00
22 Total Other Non-Operating Income (Sum of Items 19 to 21)	0.00	0.00
23 Taxable Income-Business (Sum of Items 18 and 22)	67,524.00	0.00
24 Total Taxable Income - Compensation & Business (Sum of Items 6 and 23)	67,524.00	0.00
25 Total Tax Due-Compensation and Business Income (under graduated rates) (Item 24 x applicable income tax rate) (To Part VI Item 1)	0.00	0.00

Annual Income Tax Return
Individuals (including MIXED Income Earner), Estates and Trusts



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TIN 945 534 105 000	Taxpayer/Filer's Last Name EPISTOLA ROBETH
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3.B - For 8% Flat Income Tax Rate (DO NOT enter Centavos; 49 Centavos or less drop down; 50 or more round up)		
Particulars	A. Taxpayer/Filer	B. Spouse
26 Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts)	0.00	0.00
Add: Other Non-Operating Income (specify below)		
27 <input style="width: 80%;" type="text"/>	0.00	0.00
28 Total Income (Sum of Items 26 and 27)	0.00	0.00
29 Less: Allowable reduction from gross sales/receipts and other non-operating income of purely self-employed individuals and/or professionals in the amount of P250,000 (not applicable if with compensation income)	0.00	0.00
30 Taxable Income/(Loss) (Item 28 Less Item 29)	0.00	0.00
31 Tax Due-Business Income (Item 30 x 8% Flat Income Tax Rate)	0.00	0.00
32 Total Tax Due-Compensation & Business Income (under flat rate)(Sum of Items 7 and 31) (To Part VI Item 1)	0.00	0.00

Schedule 4 - Ordinary Allowable Itemized Deductions (attach additional sheet/s, if necessary)		
1 Amortizations	0.00	0.00
2 Bad Debts	0.00	0.00
3 Charitable and Other Contributions	0.00	0.00
4 Depletion	0.00	0.00
5 Depreciation	0.00	0.00
6 Entertainment, Amusement and Recreation	0.00	0.00
7 Fringe Benefits	0.00	0.00
8 Interest	0.00	0.00
9 Losses	0.00	0.00
10 Pension Trusts	0.00	0.00
11 Rental	0.00	0.00
12 Research and Development	0.00	0.00
13 Salaries, Wages and Allowances	0.00	0.00
14 SSS, GSIS, Philhealth, HDMF and Other Contributions	0.00	0.00
15 Taxes and Licenses	0.00	0.00
16 Transportation and Travel	0.00	0.00
17 Others (Deductions Subject to Withholding Tax and Other Expenses) (specify below; Add additional sheet(s), if necessary)		
a Janitorial and Messengerial Services	0.00	0.00
b Professional Fees	0.00	0.00
c Security Services	0.00	0.00
d <input style="width: 80%;" type="text"/>	0.00	0.00
18 Total Ordinary Allowable Itemized Deductions (Sum of Items 1 to 17d) (To part V Schedule 3.A Item 13)	0.00	0.00

Schedule 5 - Special Allowable Itemized Deductions (attach additional sheet/s, if necessary)			
5.A - Taxpayer/Filer	Description	Legal Basis	Amount
1	<input style="width: 80%;" type="text"/>	<input style="width: 80%;" type="text"/>	0.00
2	<input style="width: 80%;" type="text"/>	<input style="width: 80%;" type="text"/>	0.00
3	Total Special Allowable Itemized Deductions-Taxpayer/Filer (Sum of Items 1 and 2) (To part V Schedule 3.A Item 14A)		0.00
5.B - Spouse			
4	<input style="width: 80%;" type="text"/>	<input style="width: 80%;" type="text"/>	0.00
5	<input style="width: 80%;" type="text"/>	<input style="width: 80%;" type="text"/>	0.00
6	Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To part V Schedule 3.A Item 14B)		0.00

Schedule 6 - Computation of Net Operating Loss carry Over (NOLCO)		
6.A - Computation of NOLCO		
Description	A. Taxpayer/Filer	B. Spouse
1 Gross Income	0.00	0.00
2 Less: Ordinary Allowable Itemized Deductions	0.00	0.00
3 Net Operating Loss (Item 1 Less Item 2) (To Schedule 6.A.1 Item 7A and/or Schedule 6.A.2 Item 12A)	0.00	0.00

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)]
4 <input style="width: 80%;" type="text"/>	0.00	0.00	0.00	0.00	0.00
5 <input style="width: 80%;" type="text"/>	0.00	0.00	0.00	0.00	0.00
6 <input style="width: 80%;" type="text"/>	0.00	0.00	0.00	0.00	0.00
7 <input style="width: 80%;" type="text"/>	0.00	0.00	0.00	0.00	0.00
8	Total NOLCO - taxpayer/Filer (Sum of Items 4D to 7D) (To Part V Schedule 3.A Item 15A)				0.00

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TIN: 945 534 105 000; Taxpayer/Filer's Last Name: EPISTOLA ROBETH

(Continuation of Schedule 6)

6.A.2 - Spouse's Detailed Computation of Available NOLCO

Table with 6 columns: Year Incurred, Net Operating Loss (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)]. Rows for years 09-12 and a total row for 13.

PART VI - Summary of Income Tax Due

Table with 3 columns: Description, Amount, and another Amount. Rows include Regular Rate-Income Tax Due, Special Rate-Income Tax Due, Less: Share of Other Government Agency, Net Special Rate-Income Tax Due/Share of National Govt., and Total Income Tax Due.

PART VII - Tax Credits/Payments (attach proof)

Table with 3 columns: Description, Amount, and another Amount. Rows include Prior Year's Excess Credits, Tax Payments for the First Three (3) Quarters, Creditable Tax Withheld for the First Three (3) Quarters, Creditable Tax Withheld per BIR Form No. 2307 for the 4th Quarter, Creditable Tax Withheld per BIR Form No. 2316, Tax Paid in Return Previously Filed, Foreign Tax Credits, Special Tax Credits, and Other Tax Credits/Payments.

PART VIII - Tax Relief Availment

VIII.A - Special Rate

Table with 3 columns: Description, Amount, and another Amount. Rows include Regular Income Tax Otherwise Due, Tax Relief on Special Allowable Itemized Deductions, Sub-Total - Tax Relief, Less: Income Tax Due, Tax Relief Availment Before Special Tax Credit, Add: Special Tax Credit, and Total Tax Relief Availment-SPECIAL.

VIII.B - Exempt

Table with 3 columns: Description, Amount, and another Amount. Rows include Regular Income Tax Otherwise Due, Tax Relief on Special Allowable Itemized Deductions, and Total Tax Relief Availment-EXEMPT.

PART IX - Reconciliation of Net Income per Books Against Taxable Income (Attach additional sheet/s, if necessary)

Table with 3 columns: Particulars, A. Taxpayer/Filer, and B. Spouse. Rows include Net Income/(Loss) per Books, Add: Non-Deductible Expenses/Taxable Other Income (Items 2-4), Less: A) Non-Taxable Income and Income Subjected to Final Tax (Items 6-7), B) Special/Other Allowable Deductions (Items 8-9), Total (Sum of Items 6 to 9), and Net Taxable Income/(Loss) (Item 5 Less Item 10).