


Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

For BIR BCS/ Use Only Item:

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.


 1701 01/18/ENCS P1

1 Month 12 For the Year (YYYY) 2023
 2 Amended Return? Yes No
 3 Short Period Return? Yes No

PART I - BACKGROUND INFORMATION OF TAXPAYER/FILER

4 Taxpayer Identification Number (TIN) 944 - 460 - 837 - 000
 5 RDO Code 101

6 Taxpayer Type Single Proprietor
 Professional
 Estate
 Trust
 Compensation Earner

7 Alphabetic Tax Code (ATC) 1012 Business Income-Graduated IT Rates
 1013 Business Income-8% IT Rate
 1014 Income from Profession-8% IT Rate
 1015 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)
GASPAR, MARITES T.

9 Registered Address (Indicate complete address. If the registered address is different from the current address, get to the RDO to update registered address by using BIR Form No. 1557)
PRK 13, DAUPUGA, IILIGAN CITY

10 Date of Birth (MM/DD/YYYY) 04/14/1974
11 Email Address gaspar1000@gmail.com

12 Citizenship FILIPINO
13 Claiming Foreign Tax Credits? Yes No
14 Foreign Tax Number, if applicable _____

15 Contact Number (Landline/Cellphone No.) 09284101872
16 Civil Status (if applicable) Single Married Legally Separated Widower

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) (choose one)
 Graduated Rates
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]]
 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)

Particular	A. Taxpayer/Filer	B. Spouse
22 Tax Due (From Part VI Item 5)	0.00	0.00
23 Less: Total Tax Credits/Payments (From Part VII Item 10)	0.00	0.00
24 Tax Payable (Overpayment) (Item 22 Less Item 23)	0.00	0.00
Less: Portion of Tax Payable Allowed for 2nd Installment to be paid on or before October 15 (50% or less of Item 22)	0.00	0.00
25 Amount of Tax payable/(Overpayment) (Item 24 Less Item 25)	0.00	0.00
Add: Penalties		
27 Interest	0.00	0.00
28 Surcharge	0.00	0.00
29 Compromise	100.00	0.00
30 Total Penalties (Sum of Items 27 to 29)	100.00	0.00
31 Total Amount Payable/(Overpayment) (Sum of Items 26 and 30)	100.00	0.00
32 Aggregate Amount Payable/(Overpayment) (Sum of Items 26 and 30)	100.00	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)

33 Number of Attachments 00

Printed Name and Signature of Taxpayer/Authorized Representative _____

PART III - DETAILS OF PAYMENT

Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
34 Cash/Bank Debit Memo	_____	_____	_____	_____
35 Check	_____	_____	_____	_____
36 Tax Debit Memo	_____	_____	_____	_____
37 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)

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

Annual Income Tax Return

Individuals (Including MIXED Income Earner), Estates and Trusts



TIN: 944 480 337 000 Taxpayer/Filer's Last Name: GASPAR

PART IV - Background Information of Spouse

1 Spouse's Taxpayer Identification Number (TIN): _____

3 Filer's Spouse Type: Single Proprietor Professional Compensation Earner

4 Alphabetic Tax Code (ATC): 0012 Business Income-Graduated IT Rates 0014 Income from Profession-Graduated IT Rates 0013 Mixed Income-Graduated IT Rates
 0011 Compensation Income 0015 Business Income-8% IT Rate 0017 Income from Profession-8% IT Rate 0016 Mixed Income-8% IT Rate

5 Spouse's Name (Last Name, First Name, Middle Name): _____

6 Contact Number: _____ 7 Citizenship: _____

8 Claiming Foreign Tax Credits? Yes No 9 Foreign tax number (if applicable): _____

10 Income EXEMPT from Income Tax? Yes No [If yes, fill out also consolidation of ALL activities per Tax Regime (Part X)]

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)
 Graduated Rates Itemized Deduction [Sec. 34(A-J), NIRC] Optional Standard Deduction (OSD) [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]]
 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 115 of NIRC [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]

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	c. Compensation Income	d. Tax Withheld
1	<input type="radio"/> Taxpayer _____ <input type="radio"/> Spouse _____	0.00	0.00
2	<input type="radio"/> Taxpayer _____ <input type="radio"/> Spouse _____	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

8 Sales/revenues/receipts/fees	150,669.00	0.00
9 Less: Sales Returns, Allowances and Discounts	0.00	0.00
10 Net Sales/Revenues/Receipts/Fees (Item 8 Less Item 9)	150,669.00	0.00
11 Less: Cost of Sales/Services (applicable only if availing Itemized Deductions)	60,267.00	0.00
12 Gross Income/(Loss) from Operation (Item 10 less Item 11)	90,402.00	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 5)	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)	90,402.00	0.00
Add: Other Non-Operating Income (specify below)		
19 _____	0.00	0.00
20 _____	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)	90,402.00	0.00
24 Total Taxable Income - Compensation & Business (Sum of Items 6 and 23)	90,402.00	0.00
25 Total Tax Due-Compensation and Business Income (under graduated rates)/(Item 24 x Applicable Tax Rate based on Tax Table below) (To Part VI Item 1)	0.00	0.00

TABLE 1 - Tax Rates (effective January 1, 2018 to December 31, 2022)

If Taxable Income is:	Tax Due is:
Not over P250,000	0%
Over P250,000 but not over P400,000	20% of the excess over P250,000
Over P400,000 but not over P800,000	P30,000 + 25% of the excess over P400,000
Over P800,000 but not over P2,000,000	P130,000 + 30% of the excess over P800,000
Over P2,000,000 but not over P8,000,000	P490,000 + 32% of the excess over P2,000,000
Over P8,000,000	P2,410,000 + 35% of the excess over P8,000,000

TABLE 2 - Tax Rates (effective January 1, 2023 and onwards)

If Taxable Income is:	Tax Due is:
Not over P250,000	0%
Over P250,000 but not over P400,000	15% of the excess over P250,000
Over P400,000 but not over P800,000	22,500 + 20% of the excess over P400,000
Over P800,000 but not over P2,000,000	102,500 + 25% of the excess over P800,000
Over P2,000,000 but not over P8,000,000	402,500 + 30% of the excess over P2,000,000
Over P8,000,000	P2,202,500 + 35% of the excess over P8,000,000

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TIN 044 480 337 000	Taxpayer/Filer's Last Name GASPAR
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(Continuation of Schedule 6)

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

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 (If applicable) [(E)-A (B+C+D)]
09	0.00	0.00	0.00	0.00	0.00
10	0.00	0.00	0.00	0.00	0.00
11	0.00	0.00	0.00	0.00	0.00
12	0.00	0.00	0.00	0.00	0.00
13 Total NOLCO - Spouse (Sum of Items 9D to 12D) (To Part V Schedule 3-A Item 15B)				0.00	

PART VI - Summary of Income Tax Due

1 Regular Rate-Income Tax Due (From Part V, Either Item 25 or Item 32)	0.00	0.00
2 Special Rate-Income Tax Due (From Part X Item 17B/17F)	0.00	0.00
3 Less: Share of Other Government Agency, if remitted directly to the Agency	0.00	0.00
4 Net Special Rate-Income Tax Due/Share of National Govt. (Item 2 Less Item 3)	0.00	0.00
5 Total Income Tax Due (Sum of Items 1 & 4) (To Part II Item 22)	0.00	0.00

PART VII - Tax Credits/Payments (attach proof)

1 Prior Year's Excess Credits	0.00	0.00
2 Tax Payments for the First Three (3) Quarters	0.00	0.00
3 Creditable Tax Withheld for the First Three (3) Quarters	0.00	0.00
4 Creditable Tax Withheld per BIR Form No. 2307 for the 4th Quarter	0.00	0.00
5 Creditable Tax Withheld per BIR Form No. 2316 (From Part V Schedule 1 Item 3Ad/3Bd)	0.00	0.00
6 Tax Paid in Return Previously Filed, if this is an Amended Return	0.00	0.00
7 Foreign Tax Credits, if applicable	0.00	0.00
8 Special Tax Credits, if applicable (To Part VIII Item 6)	0.00	0.00
9 Other Tax Credits/Payments (specify)	0.00	0.00
10 Total Tax Credits/Payments (Sum of Items 1 to 9) (To Part II Item 23)	0.00	0.00

PART VIII - Tax Relief Availment

VIII.A - Special Rate		
1 Regular Income Tax Otherwise Due (Part X Item 16B and/or Item 16F X applicable regular income tax rate)	0.00	0.00
2 Tax Relief on Special Allowable Itemized Deductions (Part X Item 7B and/or Item 7E X applicable regular income tax rate)	0.00	0.00
3 Sub-Total - Tax Relief (Sum of Items 1 and 2)	0.00	0.00
4 Less: Income Tax Due (From Part X Item 17B and/or Item 17F)	0.00	0.00
5 Tax Relief Availment Before Special Tax Credit (Item 3 Less Item 4)	0.00	0.00
6 Add: Special Tax Credit, if any (From Part VII Item 8)	0.00	0.00
7 Total Tax Relief Availment-SPECIAL (Sum of Items 5 and 6)	0.00	0.00

VIII.B - Exempt		
8 Regular Income Tax Otherwise Due (Part X Item 16A and/or Item 16E X applicable regular income tax rate)	0.00	0.00
9 Tax Relief on Special Allowable Itemized Deductions (Part X Item 7A and/or Item 7E X applicable regular income tax rate)	0.00	0.00
10 Total Tax Relief Availment-EXEMPT (Sum of Items 8 and 9)	0.00	0.00

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

Particulars	A. Taxpayer/Filer	B. Spouse
1 Net Income/(Loss) per Books	90,402.00	0.00
Add: Non-Deductible Expenses/Taxable Other Income		
2	0.00	0.00
3	0.00	0.00
4	0.00	0.00
5 Total (Sum of Items 1 to 4)	90,402.00	0.00
Less: A) Non-Taxable Income and Income Subjected to Final Tax		
6	0.00	0.00
7	0.00	0.00
B) Special/Other Allowable Deductions		
8	0.00	0.00
9	0.00	0.00
10 Total (Sum of Items 6 to 9)	0.00	0.00
11 Net Taxable Income/(Loss) (Item 5 Less Item 10)	90,402.00	0.00