

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

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 Taxpayer.

1 Month [01] 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) [000-000-0000] 5 RDO Code [004]

6 Taxpayer Type Single Proprietor Professional Estate Trust Compensation Earner

7 Alphabetic Tax Code (ATC) 010 Business Income-Ordinary IT Rates 014 Income from Profession-Ordinary IT Rates 013 Mixed Income-Ordinary IT Rates
 001 Compensation Income 015 Business Income-6% IT Rate 017 Income from Profession-6% IT Rate 016 Mixed Income-6% IT Rate

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

9 Registered Address (Primary 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. 1302)
[PROY. CAGAYAN] [CITY/VICINITY] [CAMPANILE] [ROCKY]

10 Date of Birth (MM/CC/YYYY) [01/19/1978] 11 Email Address [jane.doe@birtax.com]

12 Citizenship [FILIPINO] 13 Claiming Foreign Tax Credit? Yes No 14 Foreign Tax Number, if applicable

16 Contact Number (Landline/Cellphone No.) [0917-123-4567] 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 Graduated Rates (Choose Method of Deduction in Item 21A) Flat Rate (Choose Method of Deduction in Item 21A)
 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of NIRC (Qualifies 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 Centavo, 40 Centavo or less drop down, 50 or more round up)

Particular	A. Taxpayer/Filter	B. Spouse
22 Tax Due (From Part VI Item 3)	0.00	0.00
23 Less: Total Tax Credit/Payments (From Part VII Item 10)	0.00	0.00
24 Tax Payable/Overpayment (Item 22 Less Item 23)	0.00	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 24)	0.00	0.00
26 Amount of Tax Payable/Overpayment (Item 24 Less Item 25)	0.00	0.00
27 Interest	0.00	0.00
28 Surcharge	0.00	0.00
29 Compromise	0.00	0.00
30 Total Penalties (Sum of Items 27 to 29)	0.00	0.00
31 Total Amount Payable/Overpayment (Sum of Items 26 and 30)	0.00	0.00
32 Appropriate Amount Payable/Overpayment (Sum of Items 26 and 30)	0.00	0.00

33 Number of Attachments [05]

Printed Name and Signature of Taxpayer/Authorized Representative

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1 Spouse's Taxpayer Identification Number (TIN) [000-000-0000] 2 RDO Code [004]

3 Spouse's Name (Last Name, First Name, Middle Name)

4 Spouse's Spouse Type Single Proprietor Professional Compensation Earner

5 Alphabetic Tax Code (ATC) 010 Business Income-Ordinary IT Rates 014 Income from Profession-Ordinary IT Rates 013 Mixed Income-Ordinary IT Rates
 001 Compensation Income 015 Business Income-6% IT Rate 017 Income from Profession-6% IT Rate 016 Mixed Income-6% IT Rate

6 Spouse's Name (Last Name, First Name, Middle Name)

7 Spouse's Civil Status (if applicable) Single Married Legally Separated Widower

8 Spouse's Filing Status Joint Filing Separate Filing

9 Spouse's Income EXEMPT from Income Tax? Yes No 10 Spouse's 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))

11 Spouse's Tax Rate Graduated Rates (Choose Method of Deduction in Item 12A) Flat Rate (Choose Method of Deduction in Item 12A)
 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of NIRC (Qualifies if Gross Sales/Receipts and other non-operating income do not exceed Three million pesos (P3M))

12A 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 V - Computation of Tax

Schedule 1 - Gross Compensation Income and Tax Withheld (Attach Additional Sheets, if necessary)
On Items 1 and 2, enter the required information for each of your employers and mark (X) whether the information is for the Taxpayer or the Spouse. On Item 3A, enter the Total Gross Compensation and the total tax withheld for the Taxpayer and on Item 3B, for the Spouse. (Do NOT enter Centavo, 40 Centavo or less drop down, 50 or more round up)

1. Employer	2. Compensation Income	3. Tax Withheld
1	0.00	0.00
2	0.00	0.00
3A	0.00	0.00
3B	0.00	0.00

Schedule 2 - Taxable Compensation Income

Particulars	A. Taxpayer/Filter	B. Spouse
4 Gross Compensation Income (From Part V Schedule 1, Item 3A/3B)	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 6% flat income tax rate, fill in items 25 to 30)

3.A - For Graduated Income Tax Rates

Particulars	A. Taxpayer/Filter	B. Spouse
8 Sales/Revenue/Receipts/Fees	24,400.00	0.00
9 Less: Sales Returns, Allowances and Discounts	0.00	0.00
10 Net Sales/Revenue/Receipts/Fees (Item 8 Less Item 9)	24,400.00	0.00
11 Less: Cost of Sales/Services (Applicable only if availing Itemized Deductions)	0.00	0.00
12 Gross Income/Net Business Operation (Item 10 Less Item 11)	24,400.00	0.00
Less: Deductions Allowable under Existing Laws		
13 Ordinary Allowable Itemized Deductions (From Part V Schedule 4, Item 10)	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 Reduction for Net Operating Loss Carry Over (NOLCO) (From Part V Schedule 6, Item 3 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 12)	0.00	0.00
18 Net Income/(Loss) (If Itemized, Item 12 Less Item 16 (OSD), Item 10 Less Item 17)	24,400.00	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)	24,400.00	0.00
24 Total Taxable Income - Compensation & Business (Sum of Items 7 and 23)	24,400.00	0.00
25 Total Tax Due-Compensation and Business Income (under flat rates) (Sum of Items 7 and 24 x applicable income tax rate) (To Part V, Item 3)	0.00	0.00

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26 Sales/Revenue/Receipts/Fees (net of sales returns, allowances and discounts)

Particulars	A. Taxpayer/Filter	B. Spouse
26	0.00	0.00
27 Add: Other Non-Operating Income (Specify below)		
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 (net) (Item 28 Less Item 29)	0.00	0.00
31 Total Due-Business Income (Item 30 x 6% Flat Income Tax Rate)	0.00	0.00
32 Total Tax Due-Compensation & Business Income (under flat rates) (Sum of Items 7 and 31) (To Part V, Item 3)	0.00	0.00

Schedule 4 - Ordinary Allowable Itemized Deductions (attach additional sheets, if necessary)

Particulars	A. Taxpayer/Filter	B. Spouse
1 Amortizations	0.00	0.00
2 Bad Debts	0.00	0.00
3 Charitable and Other Contributions	0.00	0.00
4 Depreciation	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 Status, GDS, Prehealth, HEMP and Other Contributions	0.00	0.00
15 Tolls and Utilities	0.00	0.00
16 Transportation and Travel	0.00	0.00
17 Others (Deductions Subject to Withholding Tax and Other Expenses) (Specify below. Attach additional sheets, if necessary)		
a. Judicial and Messenger Services	0.00	0.00
b. Professional Fees	0.00	0.00
c. Security Services	0.00	0.00
d. Other	0.00	0.00
18 Total Ordinary Allowable Itemized Deductions (Sum of Items 1 to 17) (To Part V, Schedule 3, Item 13)	0.00	0.00

Schedule 5 - Special Allowable Itemized Deductions (attach additional sheets, if necessary)

Particulars	A. Taxpayer/Filter	B. Spouse
1	0.00	0.00
2	0.00	0.00
3 Total Special Allowable Itemized Deductions-Taxpayer/Filter (Sum of Items 1 and 2) (To Part V, Schedule 3, Item 14)	0.00	0.00
4	0.00	0.00
5	0.00	0.00
6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V, Schedule 3, Item 14)	0.00	0.00

Schedule 6 - Computation of Net Operating Loss Carry Over (NOLCO)

6.A - Computation of NOLCO

Particulars	A. Taxpayer/Filter	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, Item 7A and/or Schedule 6.A.2, Item 12A)	0.00	0.00

6.A.1 - Taxpayer/Filter's Detailed Computation of Available NOLCO

Year Incurred	A. Amount	B. NOLCO Applied Previous Years	C. NOLCO Expired	D. NOLCO Applied Current Year	E. Net Operating Loss (Unapplied) (E)=(A)-(B)-(C)-(D)
4	0.00	0.00	0.00	0.00	0.00
5	0.00	0.00	0.00	0.00	0.00
6	0.00	0.00	0.00	0.00	0.00
7	0.00	0.00	0.00	0.00	0.00
8 Total NOLCO - taxpayer/Filter (Sum of Items 4D to 7D) (To Part V, Schedule 3, Item 15A)	0.00	0.00	0.00	0.00	0.00

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1 Regular Rate Income Tax Due (From Part V, Other Item 25 or Item 32)

Particulars	A. Taxpayer/Filter	B. Spouse
1	0.00	0.00
2 Special Rate Income Tax Due (From Part V, Item 17)	0.00	0.00
3 Less: Share of Other Government Agency, if rendered 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 V, Item 22)	0.00	0.00

PART VI - Tax Credit/Payments (attach proof)

Particulars	A. Taxpayer/Filter	B. Spouse
1 Four 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. 2207 for the 4th Quarter	0.00	0.00
5 Creditable Tax Withheld per BIR Form No. 2210 (To Part V, Schedule 1, Item 10)	0.00	0.00
6 Tax Paid in Return Previously Filed, if this is an Amended Return	0.00	0.00
7 Foreign Tax Credit, if applicable	0.00	0.00
8 Special Tax Credit, if applicable (To Part VI, Item 7)	0.00	0.00
9 Other Tax Credit/Payments (Specify)	0.00	0.00
10 Total Tax Credit/Payments (Sum of Items 1 to 9) (To Part V, Item 23)	0.00	0.00

PART VII - Tax Relief Availment

VII.A - Special Rate

Particulars	A. Taxpayer/Filter	B. Spouse
1 Regular Income Tax Otherwise Due (From Part V, Item 18 and/or Item 19, Applicable under Section 170)	0.00	0.00
2 Tax Relief on Special Allowable Itemized Deductions (From Part V, Item 7A and/or Item 7B, Applicable under Section 170)	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 V, Item 17B and/or Item 17C)	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 VI, Item 8)	0.00	0.00
7 Total Tax Relief Availment-SPECIAL (Sum of Items 5 and 6)	0.00	0.00

VII.B - Exempt

Particulars	A. Taxpayer/Filter	B. Spouse
1 Regular Income Tax Otherwise Due (From Part V, Item 18A and/or Item 18B, Applicable under Section 170)	0.00	0.00
2 Tax Relief on Special Allowable Itemized Deductions (From Part V, Item 7A and/or Item 7B, Applicable under Section 170)	0.00	0.00
3 Total Tax Relief Availment-EXEMPT (Sum of Items 1 and 2)	0.00	0.00

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

Particulars	A. Taxpayer/Filter	B. Spouse
1 Net Income/(Loss) per Books	24,400.00	0.00
2 Add: Non-Deductible Expenses/Taxable Other Income	0.00	0.00
3	0.00	0.00
4	0.00	0.00
5 Total (Sum of Items 1 to 4)	24,400.00	0.00
6 Less: A) Non-Taxable Income and Income Subjected to Final Tax	0.00	0.00
7	0.00	0.00
8) Special/Other Allowable Deductions	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)	24,400.00	0.00

Tax Return Receipt Confirmation

From: ebirtaxms-noreply@bir.gov.ph (ebirtaxms-noreply@bir.gov.ph)
To: jandemarcos1981@yahoo.com
Date: Tuesday, February 27, 2024 at 01:24 AM GMT+8

This confirms receipt of your submission with the following details subject to validation by BIR:

File name: 931345021000-1701v2018-122023.xml
File received by BIR: 27 February 2024
Time received by BIR: 01:01 AM
Penalties may be imposed for any violation of the provisions of the NIRC and issuances thereof.

FOR RETURNERS WITH TAX PAYABLE:
Please pay through any of the following ePayment Channels:

Land Bank of the Philippines LinkBizPortal

- * LBP ATM Cards
- * Bancnet ATM/Debit Cards
- * PCMC PayGate or PESONaT (RCBC, Robinsons Bank, UnionBank, PSBank, BPI, Asia United Bank)

DBP PayTax Online

- * Credit Cards (MasterCard/Visa)
- * Bancnet ATM/Debit Cards

UnionBank of the Philippines

- * UnionBank Online (for UnionBank Individual and Corporate Account Holders)
- * UPAY via InstaPay (for Individual Non-UnionBank Account Holders)

Taxpayer Agent/ Tax Software Provider-TSP

- * (Quash)PayMaysMyCO

This is a system-generated email. Please do not reply.

Bureau of Internal Revenue