




BIR Form No. <b>2550Q</b> April 2024 (ENCS) Page 1		<b>Quarterly Value-Added Tax (VAT) Return</b> <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 Taxpayer.</small>		 2550Q 04/24ENCS P1	
1 For the <input type="checkbox"/> Calendar <input type="checkbox"/> Fiscal		2 Year Ended (MM/YYYY)		3 Quarter <input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th	
4 Return Period (MM/DD/YYYY) From <input type="text"/> To <input type="text"/>		5 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No		6 Short Period Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	


<b>Part I – Background Information</b>					
7 Taxpayer Identification Number (TIN)			8 RDO Code		
9 Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)					
10 Registered Address (Indicate complete address. If branch, indicate the branch 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)					
					10A ZIP Code
11 Contact Number (Landline/Cellphone No.)			12 Email Address		
13 Taxpayer Classification <input type="checkbox"/> Micro <input type="checkbox"/> Small <input type="checkbox"/> Medium <input type="checkbox"/> Large					
14 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No			14A If yes, specify		

<b>Part II – Total Tax Payable</b>		
15 Net VAT Payable/(Excess Input Tax) (From Part IV, Item 61)		
Less: Tax Credits/Payments		
16 Creditable VAT Withheld (From Part V - Schedule 3, Column D)		
17 Advance VAT Payments (From Part V - Schedule 4)		
18 VAT paid in return previously filed, if this is an amended return		
19 Other Credits/Payment (Specify)		
20 Total Tax Credits/Payment (Sum of Items 16 to 19)		
21 Tax Still Payable/(Excess Credits) (Item 15 Less Item 20)		
Add: Penalties 22 Surcharge		
23 Interest		
24 Compromise		
25 Total Penalties (Sum of Items 22 to 24)		
26 TOTAL AMOUNT PAYABLE/(Excess Credits) (Sum of Items 21 and 25)		

I/We declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter and indicate TIN)					
For Individual:			For Non-Individual:		
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)			Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)		
Tax Agent Accreditation No./ Attorney's Roll No. (If applicable)			Date of Issue (MM/DD/YYYY)		Expiry Date (MM/DD/YYYY)

<b>Part III – Details of Payment</b>						
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)			Amount
27 Cash/Bank Debit Advice						
28 Check						
29 Tax Debit Memo						
30 Others (Specify below)						
Machine Validation/Revenue Official Receipt (ROR) 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)

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TIN <div>00000</div>				Taxpayer's Last Name (if Individual)/Registered Name (if Non-Individual)							
Part IV – Details of VAT Computation											
Total Sales and Output Tax				A. Sales for the Quarter (Exclusive of VAT)				B. Output Tax for the Quarter			
31 VATable Sales											
32 Zero-Rated Sales											
33 Exempt Sales											
34 Total Sales & Output Tax Due <small>(Sum of Items 31A to 33A) / (Item 31B)</small>											
35 Less: Output VAT on Uncollected Receivables											
36 Add: Output VAT on Recovered Uncollected Receivables Previously Deducted											
37 Total Adjusted Output Tax Due <small>(Item 34B Less Item 35B Add Item 36B)</small>											
Less: Allowable Input Tax								B. Input Tax			
38 Input Tax Carried Over from Previous Quarter											
39 Input Tax Deferred on Capital Goods Exceeding P1 Million from Previous Quarter <small>(From Part V - Schedule 1 Col E)</small>											
40 Transitional Input Tax											
41 Presumptive Input Tax											
42 Others <small>(Specify)</small>											
43 Total <small>(Sum of Items 38B to 42B)</small>											
Current Transactions				A. Purchases				B. Input Tax			
44 Domestic Purchases											
45 Services Rendered by Non-Residents											
46 Importations											
47 Others <small>(Specify)</small>											
48 Domestic Purchases with No Input Tax											
49 VAT- Exempt Importations											
50 Total Current Purchases/Input Tax <small>(Sum of Items 44A to 49A)/(Sum of Items 44B to 47B)</small>											
51 Total Available Input Tax <small>(Sum of Items 43B and 50B)</small>											
Less: Adjustment/Deductions from Input Tax								B. Input Tax			
52 Input Tax on Purchases/Importation of Capital Goods exceeding P1 Million deferred for the succeeding period <small>(From Part V Schedule 1, Column I)</small>											
53 Input Tax Attributable to VAT Exempt Sales <small>(From Part V - Schedule 2)</small>											
54 VAT Refund/TCC Claimed											
55 Input VAT on Unpaid Payables											
56 Others <small>(Specify)</small>											
57 Total Deductions from Input Tax <small>(Sum of Items 52B to 56B)</small>											
58 Add: Input VAT on Settled Unpaid Payables Previously Deducted											
59 Adjusted Deductions from Input Tax <small>(Sum of Items 57B and 58B)</small>											
60 Total Allowable Input Tax <small>(Item 51B Less Item 59B)</small>											
61 Net VAT Payable/(Excess Input Tax) <small>(Item 37B Less Item 60B) (To Part II, Item 15)</small>											
Part V – Schedules											
Schedule 1 – Amortized Input Tax from Capital Goods <small>(Attach additional sheet/s, if necessary)</small>											
Date Purchased/ Imported <small>(MM/DD/YYYY)</small>	Source Code*	Description	Amount of Purchases/ Importation of Capital Goods Exceeding P 1 M	Balance of Input Tax from Previous Period	Estimated Life <small>(in months)</small>	Recognized Life <small>(in Months)</small> Remaining Life	Allowable Input Tax for the Period**	Balance of Input Tax to be carried to Next Period (E) Less (H)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
Total <small>(Column E - To Part IV, Item 39B)/(Column I - To Part IV, Item 52B)</small>											
<small>* D for Domestic Purchase; I for Importation</small>				<small>**E divided by G multiplied by the Number of months in use during the quarter</small>							
Schedule 2 – Input Tax Attributable to VAT Exempt Sales											
Input Tax directly attributable to VAT Exempt Sale											
Add: Ratable portion of Input Tax not directly attributable to any activity:											
VAT Exempt Sale <input type="checkbox"/> Total Sales <input type="checkbox"/> X Amount of Input Tax not directly attributable <input type="text"/>											
Total Input Tax attributable to Exempt Sale <small>(To Part IV, Item 53)</small>											
Schedule 3 – Creditable VAT Withheld <small>(Attach additional sheet/s, if necessary)</small>											
(A) Period Covered		(B) Name of Withholding Agent				(C) Income Payment		(D) Total Tax Withheld			
Total <small>(Column D - To Part II, Item 16)</small>											
Schedule 4 – Advance VAT Payment <small>(Attach additional sheet/s, if necessary)</small>											
(A) Period Covered		(B) Name of Miller		(C) Name of Taxpayer		(D) Official Receipt Number		(E) Amount Paid			
Total <small>(To Part II, Item 17)</small>											