

COMPLIANCE IN THE PHILIPPINES

YOUR STEP BY STEP GUIDE
TO THE BUREAU OF INTERNAL REVENUE



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Manual for BIR Filing Steps

Procedures

- Fill-up the BIR Form No.
- Proceed to the Revenue District Office where you are registered or to any Tax Filing
- Center established by the BIR and present the **duly accomplished BIR Form 1701Q**, together with the required attachments.
- Receive your copy of the duly stamped and validated form from the **RDO**.

Download Offline EBIR Form: <https://www.bir.gov.ph/index.php/downloadables.html>

One download Fill up the Profile

- Tax Payer Identification Number- (Found in 2303 COR-Certificate of Registration)
- **RDO Code** - This acronym equates to Revenue District Office and the code stands for a specific location. The RDO is a sector under the Bureau of Internal Revenue or BIR which keeps records of taxpayers who fall under their jurisdiction.
- **Line Of Business** - This section identifies the specific activities for which the business has been registered to pursue. A BIR designated code will be provided which will relate to the line or category of business. It is up to the registerer to ensure they are registering the business under the correct activity
- **Registered Address** - A registered address does not need to be a commercial property, they can also be residential addresses. There are benefits, however, of opting to use a corporate address such as, it keeps your home address protected and it can be used to give your company instant credibility with new and potential clients.
- **ZIP Code** - denote street address groups or delivery routes. Because of this, ZIP Code "areas" can overlap, be contained within another ZIP Code, or have no geographic area. For example, ZIP Codes that start with **095** are assigned to the Navy and therefore have no geographic location.

Profile

Taxpayer Identification Number: 105-204-807-00000 Business Code: 0605 Line of Business: 47219

Taxpayer's Name (Last Name, First Name, Middle Name (if applicable))
Registered Name (For Non-Individual): YAPTINCAY, MARIA DANIELLA YUJICO

Registered Address:
MAGSAYSAY HIGHWAY CLOSTER COMPOUND URBANIZACION SAN JUAN LA UNION

Zip Code: 2314 Telephone Number: 0917810108

E-mail Address:
yapmariad@sanjuan.com

IMPORTANT!
The designation of official e-mail address of the taxpayer is mandatory. It shall be used as an additional manner of serving BIR letters, notices, orders, communications and other documents to the taxpayer. Service through the official e-mail address shall be presumed valid unless the taxpayer promptly informs BIR by updating his/her registration information with the Bureau.

List of BIR Forms:
BIR Form 0610E - Monthly Remittance Form for Creditable Income Taxes Withheld (EW) [Help](#)

In Filling BIR always double check the 2303 Certificate of Registration.

The Certificate of Registration (COR) is also known as the BIR Form 2303. It is a document that serves as proof that your business has the legal right to operate in the Philippines.

OCN: 647RC2023000002945
Date OCN Generated: December 22, 2023

CERTIFICATE OF REGISTRATION

TIN & BRANCH CODE 905-204-807-00000	NAME OF TAXPAYER YAPTINCAY, MARIA DANIELLA YUJICO	TIN ISSUANCE DATE March 21, 2007
REGISTERING OFFICE X Head Office	Branch	
REGISTERED ADDRESS UNIT 401 4TH FLR., RENAISSANCE CONDOMINIUM BUILDING, 215 SALCEDO ST., LEGASPI VILLAGE, SAN LORENZO 1229 CITY OF MAKATI NCR, FOURTH DISTRICT PHILIPPINES		

TAX TYPES	FORM TYPES	FILING START DATE	FILING FREQUENCY	FILING DUE DATE
INDIVIDUAL INCOME TAX	1701	December 31, 2010	ANNUALLY	On or before April 15 of each year covering income for the preceding taxable year.
INDIVIDUAL INCOME TAX	1701Q	September 30, 2011	QUARTERLY	1st Quarter-on or before MAY 15 2nd Quarter-on or before AUGUST 15 3rd Quarter-on or before November 15
REGISTRATION FEE	0605	January 20, 2012	ANNUALLY	On or before the last day of January.

TAXPAYER TYPE/S: PROFESSIONAL & SINGLE PROPRIETOR

BUSINESS INFORMATION DETAILS		CATEGORY	REGISTRATION DATE
TRADE NAME 1 (PSIC)	MARIA DANIELLA Y. YAPTINCAY 96409-MISCELLANEOUS SERVICE ACTIVITIES, N.E.C.	Primary	January 20, 2012
Line of Business	BUSINESS AND MANAGEMENT CONSULTANCY ACTIVITIES		
TRADE NAME 2 (PSIC)	SPRINKLE F&B FOOD AND BEVERAGE TRADING 47219-RETAIL SALE OF FOOD PRODUCTS, N.E.C.	Primary	December 22, 2023
Line of Business	RETAIL SALE OF FOOD PRODUCTS		
Line of Business	47222-RETAIL SALE OF NON-ALCOHOLIC BEVERAGES	Secondary	

- **Individual Income Tax** - Individual tax returns involve the comprehensive reporting of personal financial information. This means you send your financial information to a government entity, and this information includes income, deductions, and credits.

Filing Frequency

- **1701-Annually**
- **1701Q-Quarterly**
- **Registration Fee 0605** - Business taxpayers will be exempt from filing BIR Form No. 0605 and paying Five Hundred pesos (500.)ARF on or before January 31 every year. BIR Certificate of Registration (COR) that includes the Registration Fee as part of registered tax types will remain valid.

Filing Frequency

- **Annually**

1601 - EQ or the Quarterly Remittance Return of Creditable Income Taxes Withheld is used on remitting taxes that are withheld during the 3rd month of each taxable year.

e-Filing and e-Payment/Filing and payment of 1601-EQ, 1601-FQ, 1602Q and 1603Q (EWT, FWT and FBT) for QE 31 March 2024. Submission of attachments to the 1702 (ITR), together with 1709 (RPT Form), if applicable, for YE 31 December 2023 (e-filers).

Income Tax		
Amount of Net Taxable Income		Rate
-	P250,000	0%
P250,000	P400,000	15% of the excess over P250,000
P400,000	P800,000	P22,500 + 20% of the excess over P400,000
P800,000	P2,000,000	P102,500 + 25% of the excess over P800,000

Manual for Filing E Relief in BIR
2550Q- 1 st Deadline every 25 of April

For BIR forms and Concerns Kindly Go to Link Below:

<https://www.bir.gov.ph/index.php/eservices/ebirforms.html>



- Download the Relief Version 2.3
- Alphalist Data Entry

User Login

Type a User Name and Password to log on to data entry for RELIEF System Version 2.3

User Name

Password

- Create User Name and Password
- Then Click Ok
- Click the Owner's Info
- Update the Owners Information
- Tin Number

Company Information

Owner's Information

- Enter the TIN
- Tax Payer Classification
 - Non Individual
 - Individual -Single Proprietorship
 - Registered Name
 - Tax Payer Name for Individual
 - Trade Name (Same as the Business Name)
 - Street/ Barangay
 - District
 - Zip Code
 - Calendar of Fiscal (Choose Calendar)
 - Month
 - Save and Exit

SALES April, 2024

Sequence Number: Tax Month: T.I.N. :

Registered Name (For Non-Individuals)

Last name First name Middle name

Substreet, Street, Barangay District, City, Zip Code

Gross Taxable : 0.00

Total Sales Exempt Zero-Rated Taxable (Net of VAT)

VAT rate: % Total Output Tax :

- Sequence number and Tax Month Is automatically
- TIN : Tin number of your clients
- Registered of the clients (For Non-Individuals)
- Last Name, First Name, and Middle (applicable for Single Prop)
- Substreet , Street Barangay of the clients
- District Zip Code
- Gross Amount
- Vat Rate : 12%
- Taxable Net of VAT and total Total Output Tax is automatically ,once you entered the gross taxable.
- One done Click Save
- Then Add for another transactions
- Click Previous if you want to see past transaction
- Click Edit if you want to edit, one you edit the transactions don't forget to save.

Note: Ensure that all the information on the issued receipts is accurate.

Sales Inquiry

Sequence No	TIN	Registered Name	Last Name
1	000-000-000	A TODA MADRE	
2	000-000-001	BAD CAFE	
3	000-000-002	BALAI PALMA	
4	000-000-003	BOLERO	
5	000-000-004	CHAIRMAN FU HOTPOT AND BAR	
6	000-000-005	DAHON DAHAN KITCHENETTE	
7	000-000-006	GOOD TIMES	
8	000-000-007	KASHMIR	
9	000-000-008	KHAO KAI	
10	000-000-009	MIP COMFORT FOOD	
11	000-000-010	OOO BGC	
12	000-000-011	PANCO CAFE	
13	000-000-012	SHIL OK BAR	

After Entering All the Transaction you can check the summary by clicking the Enquiry.

PURCHASES

April, 2024

Sequence Number: Tax Month : T.I.N. :

Registered Name (For Non-Individuals)

Last name First name Middle name

Substreet, Street, Barangay District, City, Zip Code

<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
Total Purchases	Exempt	Zero-Rated	Gross Taxable
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Taxable (Net of VAT)	Services	Capital Goods	Goods Other than Capital Goods

VAT rate: % Total Input Tax

- Sequence number and Tax Month Is automatically.
- TIN : Tin number of your clients
- Registered of the clients (For Non-Individuals)
- Last Name, First Name, and Middle (applicable for Single Prop)
- Substreet , Street Barangay of the clients
- District Zip Code
- Gross Amount
- Vat Rate : 12%
- Taxable Net of VAT and total Total Output Tax is automatically ,once you entered the gross taxable.
- One done Click Save
- Then Add for another transactions
- Click Previous if you want to see past transaction
- Click Edit if you want to edit, one you edit the transactions don't forget to save.

Note: Verify that all receipts has complete details. All receipts ought to be issued in the company's name.

The screenshot shows a software interface with the following elements:

- Taxable Month:** A dropdown menu showing '4'.
- Taxable Year:** A text box showing '2024'.
- Buttons:**
 - Add / Update:** A button with a dotted border.
 - Save in Relief format:** A button.
 - Export to .CSV format:** A button.
 - Inquire / Print:** A button.
 - Load Relief format:** A button.
 - Generate BIR File:** A button with a tooltip that reads: "This button generates a .DAT file, to be validated and passed to BIR".
 - Back to Main:** A button.

- Click Generate BIR file once done.