



For BIR / BCS/ Use Only Item		Republic of the Philippines Department of Finance Bureau of Internal Revenue		
BIR Form No. <b>1701</b> January 2018 (ENCS) Page 1		<b>Annual Income Tax Return</b> 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 <input checked="" type="radio"/> 12 For the Year (YYYY) <u>2024</u>		2 Amended Return? <input type="radio"/> Yes <input checked="" type="radio"/> No		3 Short Period Return? <input type="radio"/> Yes <input checked="" type="radio"/> No
<b>PART I - BACKGROUND INFORMATION OF TAXPAYER/FILER</b>				
4 Taxpayer Identification Number (TIN) <u>R04 R05 R02 R00</u>		5 RDO Code <u>104</u>		
6 Taxpayer Type <input checked="" type="checkbox"/> Single Proprietor <input type="checkbox"/> Professional <input type="checkbox"/> Estate <input type="checkbox"/> Trust <input type="checkbox"/> Compensation Earner				
7 Alphabetic Tax Code (ATC) <input checked="" type="radio"/> R012 Business Income-Graduated IT Rates <input type="radio"/> R014 Income from Profession-Graduated IT Rates <input type="radio"/> R013 Mixed Income-Graduated IT Rates <input type="radio"/> R011 Compensation Income <input type="radio"/> R015 Business Income-8% IT Rate <input type="radio"/> R017 Income from Profession-8% IT Rate <input type="radio"/> R018 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) <u>MINA JISELLE CORTESOS</u>				
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) <u>SASAGAN SAN FRANCISCO AGUSAN DEL SUR</u>				
10 Date of Birth (MM/DD/YYYY) <u>01/21/1997</u>		11 Email Address <u>jcbbookkeeping@yahoo.com</u>		
12 Citizenship <u>FILIPINO</u>		13 Claiming Foreign Tax Credits? <input type="radio"/> Yes <input checked="" type="radio"/> No		14 Foreign Tax Number, if applicable _____
15 Contact Number (Landline/Cellphone No.) <u>09551642636</u>		16 Civil Status (if applicable) <input type="radio"/> Single <input checked="" type="radio"/> Married <input type="radio"/> Legally Separated <input type="radio"/> Widow(er)		
17 If married, spouse has income? <input type="radio"/> Yes <input checked="" type="radio"/> No		18 Filing Status <input type="radio"/> Joint Filing <input type="radio"/> Separate Filing		
19 Income EXEMPT from Income Tax? <input type="radio"/> Yes <input checked="" type="radio"/> No [If yes, fill out also consolidation of ALL activities per Tax Regime (Part X)]		20 Income subject to SPECIAL/PREFERENTIAL RATE? <input type="radio"/> Yes <input checked="" type="radio"/> No [If yes, fill out also consolidation of ALL activities per Tax Regime (Part X)]		
21 Tax Rate* (choose one) <input checked="" type="radio"/> Graduated Rates (Choose Method of Deduction in Item 21A) <input type="radio"/> 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) <input checked="" type="radio"/> Itemized Deduction [Sec. 34(A-J), NIRC] <input type="radio"/> Optional Standard Deduction (OSD) [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]]		
<b>PART II - TOTAL TAX PAYABLE</b> (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)		2,087.00		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)		2,087.00		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 22)		0.00		0.00
26 Amount of Tax payable/(Overpayment) (Item 24 Less Item 25)		2,087.00		0.00
Add: Penalties 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)		2,087.00		0.00
32 Aggregate Amount Payable/(Overpayment) (Sum of Items 26 and 30)		2,087.00		0.00
If overpayment, mark one (1) box only. (Once the choice is made, the same is irrevocable) <input type="radio"/> To be refunded <input type="radio"/> To be issued a Tax Credit Certificate (TCC) <input type="radio"/> 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 <u>00</u>
<b>PART III - DETAILS OF PAYMENT</b>				
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](http://www.bir.gov.ph))



BIR Form No. <b>1701</b> January 2018 (ENC5) Page 2		<b>Annual Income Tax Return</b> Individuals (including MIXED Income Earner), Estates and Trusts		 1701 01/18ENC5 P2	
TIN 1054 1455 1542 1000		Taxpayer/ Filer's Last Name TRINA JISELLE CORTES JONES			
<b>PART IV - Background Information of Spouse</b>					
1 Spouse's Taxpayer Identification Number (TIN)		2 RDO Code			
3 Filer's Spouse Type <input type="checkbox"/> Single Proprietor <input type="checkbox"/> Professional <input type="checkbox"/> Compensation Earner					
4 Alphabetic Tax Code (ATC) <input type="radio"/> R012 Business Income-Graduated IT Rates <input type="radio"/> R014 Income from Profession-Graduated IT Rates <input type="radio"/> R013 Mixed Income-Graduated IT Rates <input type="radio"/> R011 Compensation Income <input type="radio"/> R015 Business Income-8% IT Rate <input type="radio"/> R017 Income from Profession-8% IT Rate <input type="radio"/> R016 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? <input type="radio"/> Yes <input type="radio"/> No		9 Foreign tax number (if applicable)			
10 Income EXEMPT from Income Tax? <input type="radio"/> Yes <input type="radio"/> No [If yes, fill out also consolidation of ALL activities per Tax Regime (Part X)]		11 Income subject to SPECIAL/PREFERENTIAL RATE? <input type="radio"/> Yes <input type="radio"/> No [If yes, fill out also consolidation of ALL activities per Tax Regime (Part X)]			
12 Tax Rate* (Choose one) <input type="radio"/> Graduated Rates (Choose Method of Deduction in Item 12A) <input type="radio"/> 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="radio"/> Itemized Deduction <input type="radio"/> Optional Standard Deduction (OSD) [Sec. 34(A-J), NIRC]    [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]]			
<b>PART V - Computation of Tax</b>					
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 <input type="radio"/> Taxpayer		b. Employer's TIN			
2 <input type="radio"/> Spouse		b. Employer's TIN			
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 3A/3B/c)		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		550,000.00		0.00	
9 Less: Sales Returns, Allowances and Discounts		0.00		0.00	
10 Net Sales/Revenues/Receipts/Fees (Item 8 Less Item 9)		550,000.00		0.00	
11 Less: Cost of Sales/Services (applicable only if availing Itemized Deductions)		30,000.00		0.00	
12 Gross Income/(Loss) from Operation (Item 10 less Item 11)		520,000.00		0.00	
Less: Deductions Allowable under Existing Laws					
13 Ordinary Allowable Itemized Deductions (From Part V Schedule 4 Item 18)		256,090.00		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 6 and/or Item 10)		0.00		0.00	
16 Total Allowable Itemized Deductions (Sum of Items 13 to 15)		256,090.00		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)		263,910.00		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)		263,910.00		0.00	
24 Total Taxable Income - Compensation & Business (Sum of Items 6 and 23)		263,910.00		0.00	
25 Total Tax Due-Compensation and Business Income (under graduated rates)(Item 24 x applicable income tax rate) (To Part VI Item 11)		2,087.00		0.00	



BIR Form No. <b>1701</b> January 2018 (ENCS) Page 3	<b>Annual Income Tax Return</b> Individuals (including MIXED Income Earner), Estates and Trusts	 1701 01/18/ENCS P3			
TIN: 454 485 042 000		Taxpayer/Filer's Last Name: TRINA JISELLE CORTEJOS			
<b>3 B - For 8% Flat Income Tax Rate</b> (DO NOT enter Centavos, 48 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	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			
<b>Schedule 4 - Ordinary Allowable Itemized Deductions (attach additional sheet/s, if necessary)</b>					
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	61,890.00	0.00			
14 SSS, GSIS, Philhealth, HDMF and Other Contributions	0.00	0.00			
15 Taxes and Licenses	15,500.00	0.00			
16 Transportation and Travel	65,800.00	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	55,400.00	0.00			
b Professional Fees	10,000.00	0.00			
c Security Services	0.00	0.00			
d	47,500.00	0.00			
18 Total Ordinary Allowable itemized Deductions (Sum of Items 1 to 17d) (To part V Schedule 3 A Item 13)	256,090.00	0.00			
<b>Schedule 5 - Special Allowable Itemized Deductions (attach additional sheet/s, if necessary)</b>					
5.A - Taxpayer/Filer	Description	Legal Basis	Amount		
1			0.00		
2			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			0.00		
5			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		
<b>Schedule 6 - Computation of Net Operating Loss carry Over (NOLCO)</b>					
<b>6.A - Computation of NOLCO</b>					
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 Items 12A/B)	0.00	0.00			
<b>6.A.1 - Taxpayer/Filer's Detailed Computation of Available NOLCO</b>					
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	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/Filer (Sum of Items 4D to 7D) (To Part V Schedule 3 A Item 15A)				0.00	

BIR Form No. <b>1701</b> January 2018 (ENCS) Page 4	<b>Annual Income Tax Return</b> Individuals (including MIXED Income Earner), Estates and Trusts	 1701 01/18ENCS P4			
TIN 464 485 042 000		Taxpayer/Filer's Last Name TINA JISELLE CORTEJOS			
Continuation of Schedule 8)					
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 (Unapplied) [(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
<b>PART VI - Summary of Income Tax Due</b>					
1 Regular Rate-Income Tax Due (From Part V, Either Item 25 or Item 32)	2,087.00	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)	2,087.00	0.00			
<b>PART VII - Tax Credits/Payments (attach proof)</b>					
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			
<b>PART VIII - Tax Relief Availment</b>					
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 17B and/or Item 7F 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			
<b>PART IX - Reconciliation of Net Income per Books Against Taxable Income (Attach additional sheet/s, if necessary)</b>					
Particulars	A. Taxpayer/Filer	B. Spouse			
1 Net Income/(Loss) per Books	263,910.00	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)	263,910.00	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)	263,910.00	0.00			