



Republika ng Pilipinas  
Kagawaran ng Pananalapi  
Kawanihan ng Rentas Intomas

SCHOOL OF STATE

# Certificate of Compensation Payment/Tax Withheld

BIR Form No.

2316

July 2008 (ENCS)

For Compensation Payment With or Without Tax Withheld

Fill in all applicable spaces. Mark all appropriate boxes with an "X"

1 For the Year (YYYY) 2008

2 For the Period From (MM/DD) 01/01 To (MM/DD) 12/31

## Part I Employee Information

3 Taxpayer Identification No. 242 763 174

4 Employee's Name (Last Name, First Name, Middle Name) GIRON MAUREEN DINNA DC

5 RDO Code 39

6 Registered Address 100 WEST BAYAN PARK LEONILA

6A Zip Code

6B Local Home Address

6C Zip Code

6D Foreign Address

6E Zip Code

7 Date of Birth (MM/DD/YYYY) 07 28 1985

8 Telephone Number

9 Exemption Status ☐ Single ☐ Married

9A Is the wife claiming the additional exemption for qualified dependent children? ☐ Yes ☐ No

10 Name of Qualified Dependent Children

11 Date of Birth (MM/DD/YYYY)

12 Statutory Minimum Wage rate per day 12

13 Statutory Minimum Wage rate per month 13

14 ☐ Minimum Wage Earner whose compensation is exempt from withholding tax and not subject to income tax

## Part II Employer Information (Present)

15 Taxpayer Identification No. 000 000 000

16 Employer's Name UNIVERSITY OF THE PHILIPPINES-DIL

17 Registered Address

17A Zip Code

18 Main Employer ☐ Secondary Employer ☐

## Part III Employer Information (Previous)

18 Taxpayer Identification No.

19 Employer's Name

20 Registered Address

20A Zip Code

## Part IV-A Summary

21 Gross Compensation Income from Present Employer (Item 41 plus Item 55) 293,402.00

22 Less: Total Non-Taxable/Exempt (Item 41) 52,167.90

23 Taxable Compensation Income from Present Employer (Item 55) 241,234.10

24 Add: Taxable Compensation Income from Previous Employer

25 Gross Taxable Compensation Income 241,234.10

26 Less: Total Exemptions 50,000.00

27 Less: Premium Paid on Health and/or Hospital Insurance (if applicable)

28 Net Taxable Compensation Income 191,234.10

29 Tax Due 35,308.53

30 Amount of Taxes Withheld

30A Present Employer 30A

30B Previous Employer 30B

31 Total Amount of Taxes Withheld As adjusted 35,308.53

## A. NON-TAXABLE/EXEMPT COMPENSATION INCOME

32 Basic Salary/ Statutory Minimum Wage Minimum Wage Earner (MWE) 32

33 Holiday Pay (MWE) 33

34 Overtime Pay (MWE) 34

35 Night Shift Differential (MWE) 35

36 Hazard Pay (MWE) 36

37 13th Month Pay and Other Benefits 37 30,000.00

38 De Minimis Benefits 38

39 SSS, GSIS, PHIC & Pag-ibig Contributions & Union Dues (Employee share only) 39 22,167.90

40 Salaries & Other Forms of Compensation 40

41 Total Non-Taxable/Exempt Compensation Income 41 52,167.90

## B. TAXABLE COMPENSATION INCOME REGULAR

42 Basic Salary 42 184,142.10

43 Representation 43

44 Transportation 44

45 Cost of Living Allowance 45

46 Fixed Housing Allowance 46

47 Others (Specify) 47A

47B 47B

## SUPPLEMENTARY

48 Commission 48

49 Profit Sharing 49

50 Fees Including Director's Fees 50

51 Taxable 13th Month Pay and Other Benefits 51 19,292.00

52 Hazard Pay 52

53 Overtime Pay 53

54 Others (Specify) 54A

54B 54B

55 Total Taxable Compensation Income 55 241,234.10

We declare, under the penalties of perjury, that this certificate has been made in good faith, verified by us, and to the best of 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.

56 Present Employer Authorized Agent Signature Over Printed Name

Date Signed

57 Employee Signature Over Printed Name

Date Signed

58 Place of Issue

Date of Issue

Amount Paid

I declare, under the penalties of perjury, that the information herein stated and reported under BIR Form No. 1604CF which has been filed with the Bureau of Internal Revenue.

59 Present Employer Authorized Agent Signature Over Printed Name

I declare, under the penalties of perjury, that I am qualified under substituted filing of Income Tax Return (BIR Form No. 1700), since I received purely compensation income from only one employer in the Philippines for the calendar year that taxes have been correctly withheld by my employer (tax due equals tax withheld); that the BIR Form No. 1604CF filed by my employer to the BIR shall constitute as my income tax return; and that BIR Form No. 2316 shall serve as the proper basis for my income tax return, had been filed pursuant to the provisions of BIR Form No. 1700, as amended.

59 Employee Signature Over Printed Name

59 GIRON MAUREEN DINNA DC

Employee Signature Over Printed Name





Republika ng Pilipinas  
Kagawaran ng Pansanalapi  
Kawanihan ng Rentas Internas

For Self-Employed Individuals, Estates, and Trusts  
(Including those w/ both Business & Compensation Income)

# Annual Income Tax Return

BIR Form No.  
**1701**  
July, 2008 (EN 05)

File in all applicable spaces. Mark all appropriate boxes with an "X".  
For the Year (YYYY) 2011 2 Amended Return? ☐ Yes ☐ No 3 No. of Sheet's Attachment

**Part I Background Information**

1 Taxpayer/Spouse  
 1.1 Taxpayer/Spouse  
 1.2 TIN 136 382 754 0000 1.3 RDO Code 038  
 1.4 Spouse's TIN 0000 1.5 Spouse's RDO Code 0000

2 Taxpayer's Name (Last Name, First Name, Middle Name) (Estates & Trusts)  
MARSO DANILO TORRES

3 Spouse's Name (Last Name, First Name, Middle Name) (Estates & Trusts)

4 Registered Address  
174 Kainigro Rd. Bgy. Apo. San Jose C.

5 Date of Birth (MM/DD/YYYY) 10/1/1948 6 Zip Code 1206 7 Telephone Number 3617845

8 Line of Business/Occupation Physician 9 ATC 11011 Compensation ☐ Business ☐ Mixed Income ☐

10 Method of Deduction ☐ Itemized Deduction ☒ 40% Optional Standard Deduction

11 Exemption Status ☐ Single ☐ Married 12 24A Number of Qualified Dependent Children 0 13 24B Is the wife claiming the additional exemption for qualified dependent children? ☐ Yes ☐ No

14 Are you availing of tax relief under Special Law/International Tax Treaty? ☐ Yes ☐ No If yes, specify

**Part II Computation of Tax**

15 Gross Taxable Compensation Income (Schedule 1) 26A 50,000

16 Less: Deductions  
 16A Premium Paid on Health and/or Hospitalization Insurance not to exceed P2,400 per year 50,000  
 16B Personal and Additional Exemptions 50,000  
 16C Total Deductions (Sum of 26A & 26B & 26C) 100,000

17 Taxable Compensation Income (excess of Deductions over Taxable Compensation Income) (26A less 26C/26B less 26F) 281,410

18 Sales/Receipts/Revenues/Fees (Schedule 2) 29A 281,410

19 Less: Cost of Sales/Services (Schedule 3/4) (For Taxpayer Availing of Itemized Deduction) 30A 281,410

20 Gross Taxable Business/Profession Income (29A less 30A/29B less 30B) 31A 281,410

21 Add: Other Taxable Income (Schedule 5) 32A 281,410

22 Total (Sum of 31A & 32A/31B & 32B) 33A 112,564

23 Less: Allowable Deductions  
 23A Optional Standard Deduction (Sch. 6) or Itemized Deductions (Sch. 7) 34A 168,846

24 Net Income (33A less 34A/33B less 34B) 35A 50,000

25 Less: Excess of Deduction over Taxable Compensation Income (from Item 26A/26B) or the total deductions under line 27E/27F, if there is no compensation income 36A 118,846

26 Taxable Business Income (35A less 36A/35B less 36B) 37A 118,846

27 Total Taxable Income (Sum of Items 28A & 37A/28B & 37B if line 28 results to taxable income, otherwise, 37A/37B) 38A 18,269.20

28 Tax Due 39A 19,444.40

29 Less: Tax Credits/Payments  
 29A Prior Years' Excess Credits 40A   
 29B Tax Payments for the First Three Quarters 40B   
 29C Creditable Tax Withheld for the First Three Quarters 40C   
 29D Creditable Tax Withheld Per BIR Form No. 2307 for the 4th Qtr 40D   
 29E Tax Withheld Per BIR Form No. 2316 40E   
 29F Foreign Tax Credits 40F   
 29G Tax Paid in Return Previously Filed, if this is an Amended Return 40G   
 29H Other Payments made (pls. attach proof of payment-BIR Form No. 9905) 40H   
 29I Total Tax Credits/Payments (Sum of 40A, 40B, 40C, 40D, 40E, 40F, 40G, 40H, 40I, 40J, 40K, 40L, 40M, 40N, 40O, 40P, 40Q, 40R, 40S, 40T, 40U, 40V, 40W, 40X, 40Y, 40Z) 40I (1,175.20)

30 Tax Payable/(Overpayment) (Item 39A less 40Q/39B less 40R) 41A

31 Add: Penalties  
 31A Surcharge 42A   
 31B Interest 42B   
 31C Compromise 42C   
 31D Total Penalties (Sum of Items 42A, 42B, 42C, 42D, 42E, 42F, 42G, 42H, 42I, 42J, 42K, 42L, 42M, 42N, 42O, 42P, 42Q, 42R, 42S, 42T, 42U, 42V, 42W, 42X, 42Y, 42Z) 42G

32 Total Amount Payable/(Overpayment) (Sum of Items 41A, 42G/41B, 42H) 43A

33 Aggregate amount Payable/(Overpayment) (Sum of Items 43A & 43B) 43C (1,175.20)

If overpayment mark one box only: ☐ To be refunded ☐ To be issued a Tax Credit Certificate ☒ To be carried over as tax credit next year/quarter

**Part III Details of Payment**

Particulars	Drawee Bank Agency	Number	Date	Amount
			MM DD YYYY	
44 Cash/Bank 44A Debit Memo 44B				
45 Check 45A				
46 Tax Debit Memo 46A				
47 Others 47A				

Machine Validation/Revenue Official Receipt Details (If not filed with the bank)

**BUREAU OF INTERNAL REVENUE**  
NO PAYMENT RETURN  
FEB 02 2012  
COLL. SEC. ADD 38 NORTH RD.  
TOGER MARIASITA INITIAL

Stamp of Receiving Unit and Date of Receipt (ROR)  
Signature/Bank Teller's Initial



1701

July 2008 (ENCS)



Republika ng Pilipinas  
Kagawaran ng Pananalapi  
Kawanihan ng Rentas Internas

# Annual Income Tax Return

For Self-Employed Individuals, Estates, and Trusts  
(Including those w/ both Business & Compensation Income)

BOS No./Item No.

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

For the Year (YYYY)

2011

2 Amended Return?

Yes ☐ No ☐

3 No. of Sheets Attached

1

## Background Information

Taxpayer/Filer				Spouse			
TIN 136 382 754 000.0				TIN 000.0			
RDO Code 038				RDO Code			
Taxpayer's Name (Last Name, First Name, Middle Name) (Estates & Trusts)							
MARSO DANILLO TORRES							
Spouse's Name (Last Name, First Name, Middle Name) (if applicable)							
Registered Address							
174 Kainigro rd. Bgy. Apa. Samson C.I.							
Date of Birth (MM/DD/YYYY)		Zip Code		Date of Birth (MM/DD/YYYY)		Zip Code	
10/1/1948		1106		36/17/845			
Line of Business/Occupation		ATC		Line of Business/Occupation		ATC	
Physician		11011 Compensation				11011 Compensation	
		11012 Business				11012 Business	
		11013 Mixed Income				11013 Mixed Income	
Method of Deduction				Method of Deduction			
<input type="checkbox"/> Itemized Deduction				<input type="checkbox"/> Itemized Deduction			
<input checked="" type="checkbox"/> 40% Optional Standard Deduction				<input type="checkbox"/> 40% Optional Standard Deduction			
Exemption Status				24B Is the wife claiming the additional exemption for qualified dependent children?			
<input type="checkbox"/> Single <input type="checkbox"/> Married				<input type="checkbox"/> Yes <input type="checkbox"/> No			
25 Are you availing of tax relief under Special Law/International Tax Treaty?				If yes, specify			
<input type="checkbox"/> Yes <input type="checkbox"/> No							

Part II		Computation of Tax	
Taxpayer/Filer		Spouse	
26 Gross Taxable Compensation Income (Schedule 1)	26A	26B	
27 Less: Deductions	27A	27B	
Premium Paid on Health and/or Hospitalization Insurance not to exceed P2,400 per year.	27C	27D	
Personal and Additional Exemptions	27E	27F	
Total Deductions (Sum of 27A & 27C/27B & 27D)	27E	27F	
28 Taxable Compensation Income (excess of Deductions over Taxable Compensation Income) (26A less 27E/26B less 27F)	28A	28B	
29 Sales/Receipts/Revenues/Fees (Schedule 2)	29A	29B	
30 Less: Cost of Sales/Services (Schedule 3/4)	30A	30B	
(For Taxpayer Availing of Itemized Deduction)	30A	30B	
31 Gross Taxable Business/Profession Income (29A less 30A/29B less 30B)	31A	31B	
32 Add: Other Taxable Income (Schedule 5)	32A	32B	
33 Total (Sum of 31A & 32A/31B & 32B)	33A	33B	
34 Less: Allowable Deductions	34A	34B	
Optional Standard Deduction (Sch. 6) or Itemized Deductions (Sch. 7)	34A	34B	
35 Net Income (33A less 34A/33B less 34B)	35A	35B	
36 Less: Excess of Deduction over Taxable Compensation Income (from Item 26A/28B) or the total deductions under line 27E/27F, if there is no compensation income	36A	36B	
37 Taxable Business Income (35A less 36A/35B less 36B)	37A	37B	
38 Total Taxable Income (Sum of Items 28A & 37A/28B & 37B)	38A	38B	
if line 28 results to taxable income, otherwise 37A/37B)	38A	38B	
39 Tax Due	39A	39B	
40 Less: Tax Credits/Payments	40A	40B	
40A/B Prior Years' Excess Credits	40A	40B	
40C/D Tax Payments for the First Three Quarters	40C	40D	
40E/F Creditable Tax Withheld for the First Three Quarters	40E	40F	
40G/H Creditable Tax Withheld Per BIR Form No. 2307 for the 4th Qtr	40G	40H	
40I/J Tax Withheld Per BIR Form No. 2316	40I	40J	
40K/L Foreign Tax Credits	40K	40L	
40M/N Tax Paid in Return Previously Filed, if this is an Amended Return	40M	40N	
40O/P Other Payments made (pls. attach proof of payment-BIR Form No. 0605)	40O	40P	
40Q/R Total Tax Credits/Payments (Sum of 40A,C,E,G,I,K,M,O/40B,D,F,H,J,L,N,P)	40Q	40R	
41 Tax Payable/(Overpayment) (Item 39A less 40Q/39B less 40R)	41A	41B	
42 Add: Penalties	42A	42B	
Surcharge	42A	42B	
Interest	42C	42D	
Compromise	42E	42F	
Total Penalties (Sum of Items 42A,C,E/42B,D,F)	42G	42H	
43 Total Amount Payable/(Overpayment) (Sum of Items 41A,42G/41B,42H)	43A	43B	
Aggregate amount Payable/(Overpayment) (Sum of Items 43A & 43B)	43C	43D	
If overpayment mark one box only:	<input type="checkbox"/> To be refunded <input type="checkbox"/> To be Issued a Tax Credit Certificate <input checked="" type="checkbox"/> To be carried over as tax credit next year/quarter		

Part III		Details of Payment	
Drawee Bank/Agency		Date	
Particulars	Number	MM	DD YYYY
44 Cash/Bank 44A	44B	44C	44D
Debit Memo	44B	44C	44D
45 Check 45A	45B	45C	45D
46 Tax Debit Memo	46A	46B	46C
47 Others 47A	47B	47C	47D
Machine Validation/Revenue Official Receipt Details (If not filed with the bank)			
<div style="border: 1px solid black; padding: 5px;"> <p><b>BUREAU OF INTERNAL REVENUE</b></p> <p><b>NO PAYMENT RETURN</b></p> <p><b>RECEIVED</b></p> <p><b>FEB 02 2012</b></p> <p><b>CALL SEC. ROOM NORTH RC</b></p> <p><b>10088 MARIAZETA INITIAL</b></p> </div>			
Stamp of Receiving Office/AA/B and Date of Receipt (RO's Signature/Bank Teller's Initial)			