



BIR Form No.

2552

January 2018 (ENCS)
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Percentage Tax Return

(For Transactions Involving Shares of Stock Listed and Traded Through the Local Stock Exchange (LSE) or Through Initial and/or Secondary Public Offering)

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.



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1 Date of Transaction or Date of Listing
of Share of Stocks on the Stock Exchange

(MM/DD/YYYY)

2 Amended Return?

Yes

No

3 Number of sheet/s attached

Part I – Background Information

4 Taxpayer Identification Number (TIN)

6 Name of Stockbroker/Issuing Corporation (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)

7 Registered Address (Indicate complete address. If branch, indicate the branch address. If registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)

7A ZIP Code

8 Contact Number

9 Email Address

10 Are you availing of tax relief under Special Law or International Tax Treaty?

Yes

No

10A If yes, specify

11 Kinds of Transaction

11A Shares of Stocks Listed and Traded through the LSE

11B Initial Public Offering Primary Secondary

12 For Initial Public Offering

12A No. of Shares Sold, Bartered, or Exchanged

12B Total Outstanding Shares of Stocks after Listing in the LSE

Part II – Computation of Tax

13 Tax Due (From Part V Schedule 1 Item 6)

ATC

PT 200

Tax Due

14 Tax Due (From Part V Schedule 2 Item 6)

PT 201

15 Tax Due (From Part V Schedule 3 Item 6)

PT 202

16 TOTAL TAX DUE (Sum of Items 13 to 15)

Less: Tax Credits/Payments

17 Tax Paid in Return Previously Filed, if this is an Amended Return

18 Creditable Tax Withheld per BIR Form No. 2307

19 Total Tax Credits/Payments (Sum of Items 17 to 18)

20 Total Tax Still Due/(Overpayment) (Item 16 Less Item 19)

Add: Penalties 21 Surcharge

22 Interest

23 Compromise

24 Total Penalties (Sum of Items 21 to 23)

25 TOTAL AMOUNT PAYABLE/(OVERPAYMENT) (Sum of Items 20 and 24)

If Overpayment, mark one box only.

To be refunded

To be issued Tax Credit Certificate

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, 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/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)

Date of Expiry
(MM/DD/YYYY)

Part III – Details of Payment

Particulars

Drawee Bank/
Bank Code/Agency

Number

Date (MM/DD/YYYY)

Amount

26 Cash/Bank Debit Memo

27 Check

28 Tax Debit Memo

29 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)

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Part IV – Summary of Transactions not subject to Tax (Attach additional sheet/s, if necessary)

Transaction Classification	Amount Involved

Part V – Details of Taxable Transactions (Attach additional sheet/s, if necessary)

Schedule 1 – Sale, Barter or Exchange of Shares of Stock Listed and Traded Through the LSE (Attach additional sheet/s if necessary)

Date (MM/DD/YYYY) (a)	Seller (b)	Buyer (c)
1		
2		
3		
4		
5		

Issuing Corporation (d)	Number of Shares (e)	Tax Base (f)	Tax Rate (g)	Tax Due (h)
1				
2				
3				
4				
5				

6 TOTAL (Sum of Items 1a to 5h) (To Part II Item 13)

Schedule 2 – Sale/Exchange of Shares of Stock through Primary Public Offering (Attach additional sheet/s if necessary)

Date (MM/DD/YYYY) (a)	Seller (b)	Buyer (c)
1		
2		
3		
4		
5		

Issuing Corporation (d)	Number of Shares (e)	Tax Base (f)	Tax Rate (g)	Tax Due (h)
1				
2				
3				
4				
5				

6 TOTAL (Sum of Items 1h to 5h) (To Part II Item 14)

Schedule 3 – Sale/Exchange of Shares of Stock through Secondary Public Offering (Attach additional sheet/s if necessary)

Date (MM/DD/YYYY) (a)	Seller (b)	Buyer (c)
1		
2		
3		
4		
5		

Issuing Corporation (d)	Number of Shares (e)	Tax Base (f)	Tax Rate (g)	Tax Due (h)
1				
2				
3				
4				
5				

6 TOTAL (Sum of Items 1h to 5h) (To Part II Item 15)

Part VI – Details of Transactions not Subject to Percentage Tax (Attach additional sheet/s, if necessary)

Date (MM/DD/YYYY) (a)	Seller (b)	Buyer (c)	Issuing Corporation (d)	Number of Shares (d)
1				
2				
3				
4				
5				

Alphanumeric Tax Code (ATC) Table

ATC	Taxable Transaction	Tax Rate
PT 200	Sale, Barter or Exchange of Shares of Stock Listed and Traded through the LSE	6/10 of 1%
PT 201	Sale/Exchange of Shares of Stock through Primary Public Offering	
	Up to 25%	4%
	Over 25% but not over 33 1/3%	2%
	Over 33 1/3%	1%
PT 202	Sale/Exchange of Shares of Stock through Secondary Public Offering	
	Up to 25%	4%
	Over 25% but not over 33 1/3%	2%
	Over 33 1/3%	1%