




BIR Form No. 1700 January 2018 (ENCS) Page 1		Annual Income Tax Return Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Income) <i>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Three (3) copies must be filed: two (2) copies for BIR and one copy for the taxpayer.</i>		 1700 01/18ENCS P1	
1 For the Year (YYYY)		2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No		3 Alphanumeric Tax Code (ATC) I I 0 1 1	

Part I – Background Information on Taxpayer/Filer					
4 Taxpayer Identification Number (TIN) <div><div></div><div>-</div><div></div><div>-</div><div></div><div>-</div><div>0</div><div>0</div><div>0</div><div>0</div><div>0</div></div>			5 RDO Code <div><div></div><div></div><div></div></div>		6 Taxpayer Type <input type="checkbox"/> Employee (Regular Rates) <input type="checkbox"/> NRANETB* (25%)
7 Taxpayer's Name (Last Name, First Name, Middle Name)					
8 Registered Address (Indicate complete 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)					
					8A ZIP Code
9 Date of Birth (MM/DD/YYYY)		10 Email Address			
11 Citizenship		12 Claiming Foreign Tax Credits? <input type="checkbox"/> Yes <input type="checkbox"/> No		13 Foreign Tax Number, if applicable	
14 Contact Number (Landline/Cellphone No.)		15 Civil Status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widow/er			
16 If married, spouse has income? <input type="checkbox"/> Yes <input type="checkbox"/> No		17 Filing Status <input type="checkbox"/> Joint Filing <input type="checkbox"/> Separate Filing			

Part II – Background Information on Spouse					
18 Spouse's TIN <div><div></div><div>-</div><div></div><div>-</div><div></div><div>-</div><div>0</div><div>0</div><div>0</div><div>0</div><div>0</div></div>			19 RDO Code <div><div></div><div></div><div></div></div>		20 Taxpayer Type <input type="checkbox"/> Employee (Regular Rates) <input type="checkbox"/> NRANETB* (25%)
21 Spouse's Name (Last Name, First Name, Middle Name)					
22 Contact Number		23 Citizenship			
24 Claiming Foreign Tax Credits? <input type="checkbox"/> Yes <input type="checkbox"/> No		25 Foreign Tax Number (if applicable)			


Part III – Total Tax Payable			(DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)		
Particulars		A) Taxpayer/Filer		B) Spouse	
26 Tax Due (Either from Part V.A Item 47A/B OR Part V.B 53A/B)					
27 Less: Total Tax Credits/Payments (From Part V.C Item 58A/B)					
28 Net Tax Payable/(Overpayment) (Item 26 Less Item 27) (From Part V Item 59A/B)					
29 Less: Portion of Tax Payable Allowed for 2 nd Installment to be paid on or before October 15 (50% or less of Item 26) (applicable only to employee subject to regular IT rates)					
30 Amount of Tax Payable/(Overpayment) (Item 28 Less Item 29)					
Add: Penalties 31 Surcharge					
32 Interest					
33 Compromise					
34 Total Penalties (Sum of Items 31 to 33)					
35 Total Amount Payable/(Overpayment) (Sum of Items 30 and 34)					
36 Aggregate Amount Payable/(Overpayment) (Sum of Items 35A and 35B)					
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)					
					37 Number of Attachments
Printed Name and Signature of Taxpayer/Authorized Representative					

Part IV - Details of Payment					
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount	
38 Cash/Bank Debit Memo					
39 Check					
40 Tax Debit Memo					
41 Others (specify below)					
Machine Validation/Revenue Official Receipt Details [if not filed with an Authorized Agent Bank (AAB)]			Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)		

NOTE: * Non-Resident Alien Not Engaged in Trade or Business
** The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

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Annual Income Tax Return
Individuals Earning Purely Compensation Income
(Including Non-Business/Non-Profession Income)


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TIN

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Taxpayer's Last Name

Part V – Computation of Tax

If subject to graduated rates, fill in items 42 to 47; if subject to 25%, fill in items 48 to 53

(DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)

Part V.A – Subject to Graduated Rates

A) Taxpayer/FilerB) Spouse

42 Gross Compensation Income (From Schedule 1 Item 5Ac/5Bc)

43 Less: Non-Taxable / Exempt Compensation

44 Gross Taxable Compensation Income (Item 42 Less Item 43)

45 Add: Other Taxable Non-Business/Non-Profession Income (specify)

46 Total Taxable Income (Sum of Items 44 and 45)

47 Tax Due [Item 46 x Applicable Income Tax Rate (refer to tax table below)] (To Part III Item 26)

Part V.B – Subject to 25% Flat Rate for NRANETB

48 Gross Compensation Income (From Schedule 1 Item 5Ad/5Bd)

49 Less: Non-Taxable/Exempt Compensation (please specify)

50 Gross Taxable Compensation Income (Item 48 Less Item 49)

51 Add: Other Taxable Income (please specify)

52 Total Taxable Income (Sum of Items 50 and 51)

53 Tax Due (Item 52 x 25% Flat Rate) (To Part III Item 26)

Part V.C - Tax Credits/Payments (attach proof)

54 Tax Withheld per BIR Form No. 2316, if applicable (From Schedule 1 Item 5Ae/5Be)

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

56 Foreign Tax Credits, if applicable

57 Other Tax Credits/Payments (specify)

58 Total Tax Credits/Payments (Sum of Items 54 to 57) (To Part III Item 27)

59 Net Tax Payable/(Overpayment) (Either Item 47 OR Item 53 Less Item 58) (To Part III Item 28)

Part VI - Schedule

Schedule 1 – Gross Compensation Income and Tax Withheld (Attach Additional Sheet/s, if necessary)

Gross Compensation Income and Tax Withheld (On Items 1, 2, 3 and 4, enter the required information for each of your employer/s and mark (X) whether the information is for the Taxpayer or the Spouse (should be separate item nos. even if both have the same employer). On Item 5A, enter the Total Gross Compensation and Total Tax Withheld for the Taxpayer and on Item 5B, for the Spouse. (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)

a. Name of Employer

1TaxpayerSpouse

b. Employer's TIN

2TaxpayerSpouse

b. Employer's TIN

3TaxpayerSpouse

b. Employer's TIN

4TaxpayerSpouse

b. Employer's TIN

Continuation of Schedule 1 (Enter the amount of compensation and tax withheld corresponding to the above employer)

c. Compensation Income Subject to Regular/Graduated Rates

d. Compensation Income Subject to 25% Flat Rate

e. Tax Withheld

1

2

3

4

5AGross Compensation Income and Total Tax Withheld for TAXPAYER (To Part V Items 42A/48A and 54A)

5BGross Compensation Income and Total Tax Withheld for SPOUSE (To Part V Items 42B/48B and 54B)

TABLE 1 – Tax Rates (effective January 1, 2018 to December 31, 2022)

If Taxable Income is:Tax Due is:

Not over P 250,0000%

Over P 250,000 but not over P 400,00020% of the excess over P 250,000

Over P 400,000 but not over P 800,000P 30,000 + 25% of the excess over P 400,000

Over P 800,000 but not over P 2,000,000P 130,000 + 30% of the excess over P 800,000

Over P 2,000,000 but not over P 8,000,000P 490,000 + 32% of the excess over P 2,000,000

Over P 8,000,000P 2,410,000 + 35% of the excess over P 8,000,000

TABLE 2 – Tax Rates (effective January 1, 2023 and onwards)

If Taxable Income is:Tax Due is:

Not over P 250,0000%

Over P 250,000 but not over P 400,00015% of the excess over P 250,000

Over P 400,000 but not over P 800,000P 22,500 + 20% of the excess over P 400,000

Over P 800,000 but not over P 2,000,000P 102,500 + 25% of the excess over P 800,000

Over P 2,000,000 but not over P 8,000,000P 402,500 + 30% of the excess over P 2,000,000

Over P 8,000,000P 2,202,500 + 35% of the excess over P 8,000,000