For BIR Use Only Item: Republic of the Philippines Department of Finance Bureau of Internal Revenue													
BIR Form No. 1601-C January 2018 (ENCS) Page 1 Monthly Remittance Return of Income Taxes Withheld on Compensation 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. Monthly Remittance Return of Income Taxes Withheld on Compensation 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.													
1 For the Month (MM/YYYY) 12 December P019 2 Amended Return? 3 Any Taxes Withheld? Ves No No 0 4 Number of Sheet/s Attached WW010													
			P	ART I	BACKGRO	UND INI	FORM	MATION					
6	Taxpayer Identification N	Number (TIN)	09 / 590	/ 900	/ 000						7 RDO Code	54B	
-	Withholding Agent's Nar	me (Last Name, Fi	rst Name, Middl	e Name f	or Individual OR	Registered	Name	for Non-Ind	lividual)				
9	9 Registered Address (Indicate complete address. If branch, Indicate the branch 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) [UNIT E NANAY NORA BLDG., CENTENNIAL RD., GAHAK, KAWIT, CAVITE]												
											9A Zip Co	de 4104	
40	,	09175092056			4.4							1	
10	Contact Number	09175092056			11 Category of	Withholding	g Agent	· _	Private		Government		
12	Email Address	ragubelec	trical@yahoo.com										
	Are there payees availin		er		Yes	● No	1	3A If yes, s	pecify				
				PAR	T II - COMP	OITATU	N OF	TAX					
14	Total Amount of Comp	pensation								14	74,100	.00	
l	Less: Non-Taxable/Ex												
15	Statutory Minimum W	•	,	,	// AAA/F					15	20,000	.00	
16	Holiday Pay, Overtime		Diπerential Pay,	Hazard F	'ay (for MWEs o	niy)				16 17	35,300		
17 18	13th Month Pay and C De Minimis Benefits	Juner Benefits								18	3,500		
19	SSS, GSIS, PHIC, HE	OMF Mandatory Co	ontributions & U	nion Dues	s (employee's sh	are only)				19	0.00		
20	Other Non-Taxable Co	•		TION Buo	, (ciripioyee e ei	iaro omy)				20	0	.00	
21	Total Non-Taxable Co		• . ,	20)						21	58,800	.00	
22	Total Taxable Compe			-,						22	15,300	.00	
23	Less: Taxable compe	,	,	tax (for employ	ees, other than MWEs, receiv	ing P250,000 & below	for the year)			23	15,300	.00	
24	Net Taxable Compens	sation (Item 22 Les	ss Item 23)							24	0	.00	
25	Total Taxes Withheld									25	0	.00	
26	Add/(Less): Adjustme	nt of Taxes Withhe	eld from Previou	s Month/s	(From Part IV-S	Schedule 1,	Item 4)_		26	0	.00	
27	Taxes Withheld for Re	emittance (Sum of	Items 25 and 26	3)						27	0	.00	
28	Less: Tax Remitted in	Return Previously	Filed, if this is	an amend	led return					28		.00	
29	Other Remittances Ma	,								29		.00	
30	Total Tax Remittances	,								30		.00	
31	Tax Still Due/(Over-re		7 Less Item 30)							31		.00	
	Add: Penalties 32 S	Surcharge nterest								32 33		.00	
	11									34		.00	
	- Composition									35	0.00		
36									36	0.00			
I/We Revenu	declare under the penalties of perju	iry that this remittance return	n, and all its attachment	s, have been r	nade in good faith, verifi	ed by me/us, and	to the best	of my/our knowle	edge and belief, is true	ue and correct R.A. No. 1017	, pursuant to the provisi '3) for legitimate and law	ons of the National Internal	
Repres For Indi	entative, attach authorization letter)			,		For Non-Individ			,		. ,	, , , , , , , , , , , , , , , , , , , ,	
						<u>L</u>							
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent Signature over Printed Name of President/Vice President/ (Indicate Title/Designation and TIN) Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)									TIN)				
Tax Agent Accreditation No./ Attorney's Roll No. (If applicable)						Date of Issue (MM/DD/YYYY) Date (MM/DD/YYYYY)				Date (MM/D	e of Expiry I/DD/YYYY)		
PART III - DETAILS OF PAYMENT													
	Particulars		Bank/Agency		Number		D	ate (MM/DI	D/YYYY)		Amo	unt	
37	Cash/Bank Debit Mem	10								+			
38	Check						J			+			
39	Tax Debit Memo	<u> </u>					J]		
40	Others (specify below))		Г		- T	ı			1			
Machin	e Validation/Revenue Official Receip	pt Details (If not filed with an	Authorized Agent Banl	()			Stamp	of Receiving Office	ce/AAB and Date of F	Receipt (RO's	Signature/Bank Teller's	Initial)	
NOTE: P	NOTE: Please read the BIR Data Phisory Policy found in the BIR website (www.bir.cov.ch)												

BIR Form No 1601-C January 2018 (ENCS) Page 2

Monthly Remittance Return of Income Taxes Withheld on Compensation



	1							.90.000.0000.000				
TIN			Withholding	thholding Agent's Name(Last Name for Individual OR Registered Name for Non-Individual)								
009	590 900 000		EGATE INC.	EGATE INC.								
PART IV - SCHEDULE												
Schedule I - Adjustment of Taxes Withheld on Compensation from Previous Months (attach additional sheet/s, if necessary)												
	Previous Month/s (MM/YYYY) 1	Date Paid (MM/DD/YY) 2		awee Bank/Bank Code/Agency 3	Number 4		Tax Paid (Excluding Penalties for the Month) 5					
								0.00				
								0.00				
								0.00				
	SI	nould be Tax Due for the Mo 6	nth		Adjustments 7=(6 less 5)							
1		0.00				0.00						
2		0.00				0.00						
3		0.00				0.00						
	Total Adjustment (Sum o											

Guidelines and Instructions for BIR Form No. 1601-C [January 2018(ENCS)]
Monthly Remittance Return of Income Taxes Withheld on Compensation

Who Shall File

This monthly remittance return shall be filed in triplicate by every withholding agent (WA)/payor required to deduct and withhold taxes on compensation paid to employees.

If the person required to withhold and pay/remit the tax is a corporation, the return shall be made in the name of the corporation and shall be signed and verified by the president, vice-president, or any authorized officer.

If the Government of the Philippines or any of its agencies, political subdivisions or instrumentalities, or a government-owned or controlled corporation, is the withholding agent/payor, the return shall be accomplished and signed by the officer or employee having control of disbursement of income payments or other officer or employee appropriately designated for the purpose.

With respect to a fiduciary, the return shall be made in the name of the individua for which such fiduciary acts and shall be signed and verified by such fiduciary. Ir nore joint fiduciaries, the return shall be signed and verified by one of such fiducia

Authorized Representative and Accredited Tax Agent filing, in behalf of the taxpayer, so use this return to pay/remit the creditable taxes withheld.

In the case of hazardous employment, the employer in the private sector shall attach to BIR Form No. 1601-C, for return periods March, June, September and December a copy of the list submitted to the Department of Labor & Employment Regional/Provincial Offices—Operations Division/Unit. The list shall show the names of the Minimum Wage Earners who received the hazard pay, period of employment, amount of hazard pay per month and justification for payment of hazard pay as certified by said DOLE/allied agency that the hazard pay is justifiable. In the same manner, for the aforementioned return periods, employer in the public sector shall attach a copy of Department of Budget and Management (DBM) circular/s or equivalent, as to who are allowed to receive hazard pay.

When and Where to File and Pay/Remit

The return shall be filed and the tax paid/remitted on or before the tenth (10th) day of the month following the month in which withholding was made except for taxes withheld for December which shall be filed and paid/remitted on or before January 15 of the succeeding year.

Provided, however, that with respect to non-large and large taxpayers who shall file through the Electronic Filing and Payment System (eFPS), the deadline for electronically filing the return and paying/remitting the taxes due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

The return shall be filed and the tax paid/remitted with the Authorized Agent Bank (AAB) of the Revenue District Office (RDO) having jurisdiction over the withholding agent's place of business/office. In places where there are no Authorized Agent Banks, the return shall be filed and the tax paid/remitted with the Revenue Collection Officer (RCO) of the RDO having jurisdiction over the WA's place of business/office, who will issue an Electronic Revenue Official Receipt (eROR) therefor.

When the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment/remittance was received by the AAB. The AAB receiving the tax return shall stamp mark the word "Received" on the return and also machine validate the return as proof of filing and payment/remittance of the tax by the taxpayer. The machine validation shall reflect the date of payment/remittance, amount paid/remitted and transactions code, the name of the bank, branch code, teller's code and teller's initial. Bank debit memo number and date should be indicated in the return for taxpayers paying/remitting under the bank debit system.

Payment/Remittance may also be made thru the epayment channels of AABs thru either their online facility, credit/debit/prepaid cards, and mobile payments.

A taxpayer may file a separate return for the head office and for each branch or place of ss/office or a consolidated return for the head office and all the branches/offices. In the large taxpayers only one consolidated return is required.

Penalties

There shall be imposed and collected as part of the tax:

- A surcharge of twenty-five percent (25%) for the following violations:

 a. Failure to file any return and pay the amount of tax or installment due on or before the due date;
 - due date;
 Filing a return with a person or office other than those with whom it is required to be filed, unless otherwise authorized by the Commissioner;
 Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
 Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
- A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made before the discovery of the falsity or fraud, for each of the following violations:

- Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
- A false or fraudulent return is willfully made.
- . A talse or traudulent return is willfully made.

 Interest at the rate of double the legal interest rate for loans or forbearance of any money in the absence of an express stipulation as set by the Bangko Sentral ng Pilipinas from the date prescribed for payment until the amount is fully remitted: Provided, That in no ease shall the deficiency and the delinquency interest prescribed under Section 249 Subsections (B) and (C) of the National Internal Revenue Code, as amended, be imposed simultaneously.
- Compromise penalty as provided under applicable rules and regulations

Violation of Withholding Tax Provisions

Any person required to withhold, account for, and pay/remit any tax imposed by the National Internal Revenue Code (NIRC), as amended, or who willfully fails to withhold such tax, or account for and pay/remit such tax, or aids or abets in any manner to evade any such tax or the payment/remittance thereof, shall, in addition to other penalties provided for under the Law, be liable upon conviction to a penalty equal to the total amount of the tax not withheld, or not accounted for and paid/remitted.

Any person required under the NIRC, as amended, or by rules and regulations promulgated thereunder to pay/remit any tax, make a return, keep any record, or supply correct and accurate information, who willfully fails to pay/remit such tax, make such return, keep such record, or supply such correct and accurate information, or withhold or pay/remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to the other penalties provided by law, upon conviction thereof, be punished by a fine of not less than ten thousand pesos (P= 10,000.00) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Every officer or employee of the Government of the Republic of the Philippines or any of its agencies and instrumentalities, its political subdivisions, as well as government-owned or controlled corporations, including the Bangko Sentral ng Pilipinas, who, under the provisions of the NIRC, as amended, or regulations promulgated thereunder, is charged with the duty to deduct and withhold any internal revenue tax and to pay/remit the same in accordance with the provisions of the NIRC, as amended, and other laws and who is found guilty of any offense herein below specified shall, upon conviction of each act or omission, be fined in a sum not less than five thousand pesos (P= 5,000) but not more than fifty thousand pesos (P= 50,000) or imprisoned for a term of not less than six (6) months and one day but not more than two (2) years, or both:

- Those who fail or cause the failure to deduct and withhold any internal revenue tax under any of the withholding tax laws and implementing regulations;

 Those who fail or cause the failure to pay/remit taxes deducted and withheld within the time prescribed by law, and implementing regulations; and
 Those who fail or cause the failure to file a return or statement within the time prescribed, or render or furnish a false or fraudulent return or statement required under the withholding tax laws and regulations.

If the withholding agent is the Government or any of its agencies, political subdivisions or instrumentalities, or a government-owned or controlled corporation, the employee thereof responsible for the withholding and payment/remittance of tax shall be personally liable for the additions to the tax prescribed by the NIRC, as amended.

- Required Attachments:

 1. For Private Sector, copy of the list submitted to the DOLE Regional/Provincial Offices Operations Division/Unit.

 2. For Public Sector, copy of Department of Budget and Management (DBM) circular/s or

- Note: All background information must be properly filled out.

 The last 5 digits of the 14-digit TIN refers to the branch code

 All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
 - For Individual (CPAs, members of GPPs, and others)

 - a.1 Taxpayer Identification Number (TIN); and
 a.2 BIR Accreditation Number, Date of Issue, and Date of Expiry.
 - B. For members of the Philippine Bar (Lawyers)
 - b.1 Taxpayer Identification Number (TIN); b.2 Attorney's Roll Number;

 - b.2 Attorney's Roll Number; b.3 Mandatory Continuing Legal Education (MCLE) Compliance Number;

b.4 BIR Accreditation Number, Date of Issue, and Date of Expiry.