

Certificate of Creditable Tax Withheld At Source

BIR Form No.
2307
September 2005 (ENCS)

1 For the Period From (MM/DD/YY) To (MM/DD/YY)

Part I	Payee Information
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2 Taxpayer Identification Number	<div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>	
3 Payee's Name	<div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div> <div>(Last Name, First Name, Middle Name for Individuals) (Registered Name for Non-Individuals)</div>	
4 Registered Address	<div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>	<div>4A Zip Code</div> <div> <div></div> <div></div> <div></div> <div></div> </div>
5 Foreign Address	<div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>	<div>5A Zip Code</div> <div> <div></div> <div></div> <div></div> <div></div> </div>

		Payor Information	
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6	Taxpayer Identification Number	
7	Payor's Name	
8	Registered Address	<div>8A Zip Code </div>

PART II	Details of Monthly Income Payments and Tax Withheld for the Quarter
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[illegible]

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

Payor/Payor's Authorized Representative/Accredited Tax Agent (Signature Over Printed Name)	TIN of Signatory	Title/Position of Signatory
Tax Agent Accreditation No./Attorney's Roll No. (if applicable)	Date of Issuance	Date of Expiry

Conforme:

Payee/Payee's Authorized Representative/Accredited Tax Agent (Signature Over Printed Name)	TIN of Signatory	Title/Position of Signatory	Date Signed
Tax Agent Accreditation No./Attorney's Roll No. (if applicable)	Date of Issuance	Date of Expiry	

SCHEDULES OF ALPHANUMERIC TAX CODES			
A Income Pavments subject to Expanded Withholdina Tax		ATC	
		IND	CORP
1 Professional/talent fees paid to juridical persons/individuals (lawyers, CPAs, etc.) -if current year's gross income does not exceed P720,000.00		WI 010	WC 010
-if current year's gross income exceed P720,000.00		WI 011	WC 011
2 Professional entertainers- -if current year's gross income does not exceed P720,000.00		WI 020	
-if current year's gross income exceed P720,000.00		WI 021	
3 Professional athletes- -if current year's gross income does not exceed P720,000.00		WI 030	
-if current year's gross income exceed P720,000.00		WI 031	
4 Movie, stage, radio, television and musical directors- -if current year's gross income does not exceed P720,000.00		WI 040	
-if current year's gross income exceed P720,000.00		WI 041	
5 Management & technical consultants -if current year's gross income does not exceed P720,000.00		WI 050	
-if current year's gross income exceed P720,000.00		W 051	
6 Bookkeeping agents and agencies -if current year's gross income does not exceed P720,000.00		WI 060	
-if current year's gross income exceed P720,000.00		WI 061	
7 Insurance agents & insurance adjusters -if current year's gross income does not exceed P720,000.00		WI 070	
-if current year's gross income exceed P720,000.00		WI 071	
8 Other recipient of talents fees- -if current year's gross income does not exceed P720,000.00		WI 080	
-if current year's gross income exceeds P720,000.00		WI 081	
9 Fees of directors who are not employee of the company -if current year's gross income does not exceed P720,000.00		WI 090	
-if current year's gross income exceeds P720,000.00		WI 091	
10 Rentals - Real Properties and Personal Properties, Poles, Satellites and Transmission facilities and Billboards		WI 100	WC 100
11 Cinematographic film rentals		WI 110	WC 110
12 Prime contractors/Sub-contractors		WI 120	WC 120
13 Income distribution to beneficiaries of estates & trusts		WI 130	
14 Gross commissions or service fees of customs, insurance, stock, real estate, immigration & commercial brokers & fees of agents of professional entertainers		WI 140	WC 140
15 Payment to medical practitioners thru a duly registered professional partnership		WI 141	
16 Payments for medical/dental veterinary services thru hospitals/clinics/health maintenance organizations including direct payments to service providers		WI 151	
-if current year's gross income does not exceed P720,000.00		WI 150	
-if current year's gross income exceeds P720,000.00			
17 Payment to partners in general professional partnership -if current year's gross income does not exceed P720,000.00		WI 152	
-if current year's gross income exceeds P720,000.00		WI 153	
18 Income payments made by credit card companies to any business entity		WI 156	WC 156
19 Income payments made by the government to its local/resident suppliers of goods		WI 640	WC 640
20 Payments made by government offices on their purchases of goods and services from local/resident suppliers		WI 157	WC 157
21 Payments made by top 10,000 private corporations to their local/resident suppliers of goods		WI 158	WC 158
22 Payments made by top 10,000 private corporations to their local/resident suppliers of services		WI 160	WC 160
23 Additional payments to gov't. personnel from importers , shipping and airline companies or their agents		WI 159	
24 Commissions, rebates, discounts and other similar considerations paid/granted to independent and exclusive distributors, medical/technical and sales representatives and marketing agents and sub-agents of multi-level marketing companies		WI 515	WC 515
25 Gross payments made to embalmers by funeral companies		WI 530	
26 Payments made by pre-need companies to funeral parlors		WI 535	WC 535
27 Tolling fee paid to refineries		WI 540	WC 540
28 Sale of Real Property (Ordinary Asset)	1.5%	WI 555	WC 555
	3%	WI 556	WC 556
	5%	WI 557	WC 557
	6%	WI 558	WC 558
29 Income payments made to suppliers of agricultural products		WI 610	WC 610
30 Interest payments by any person other than those subject to final tax		WI 620	WC 620
31 Income payments on purchases of minerals, mineral products & quarry resources		WI 630	WC 630
B Money Payments Subject to Withholding of Business Tax by Government Pavor only			
32 Tax on carriers and keepers of garages		WB 030	
33 Franchise Tax on Gas and Water Utilities		WB 040	
34 Franchise Tax on radio & TV broadcasting companies whose annual gross receipts does not exceed P10M and who are not Value-Added Tax registered taxpayers		WB 050	
35 Tax on life insurance premiums		WB 070	
36 Tax on Overseas Dispatch, Message or Conversation originating from the Phils.		WB 090	
Tax on Banks and Non-Bank Financial Intermediaries Performing Quasi-Banking Functions			
37 A. On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of the remaining maturities of instrument from which such receipts are derived		WB 301	
- Maturity period is five years or less	5%	WB 303	
- Maturity period is more than five years	1%		
38 Tax on royalties, rentals of property, real or personal, profits from exchange & all other items treated as gross income under Section 32 of the Code	7%	WB 103	
39 On net trading gains within the taxable year on foreign currency,debt securities, derivatives, and other financial instruments	7%	WB 104	
Tax on Other Non-Banks Financial Intermediaries Not Performing Quasi-Banking Functions			
A. On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of the remaining maturities of instrument from which such receipts are derived			
40 - Maturity period is five years or less	5%	WB 108	
41 - Maturity period is more than five years	1%	WB 109	
42 B. On all other items treated as gross income under the code	5%	WB 110	
43 Business Tax on Agents of foreign insurance co.- insurance agents	10%	WB 120	
44 Business Tax on Agents of foreign insurance co.-owner of the property	5%	WB 121	
45 Tax on International Carriers		WB 130	
46 Tax on Cockpits		WB 140	
47 Tax on Cabaret, night and day club		WB 150	
48 Tax on Boxing exhibitions		WB 160	
49 Tax on Professional basketball games		WB 170	
50 Tax on jai-alai and race tracks		WB 180	
51 Tax on sale, barter or exchange of stocks listed & traded through Local Stock Exchange		WB 200	
52 Tax on shares of stock sold or exchanged through initial and secondary public offering			
- Not over 25%	4%	WB 201	
- Over 25% but not exceeding 33 1/3 %	2%	WB 202	
- Over 33 1/3%	1%	WB 203	
C Money Payments Subject to Withholding of Business Tax by Government or Private Payors (Individual & Corporate)			
53 Person exempt from VAT under Sec. 109 (v) (Government withholding agent)	3%	WB 080	
54 Person exempt from VAT under Sec. 109 (v) (Private withholding agent)	3%	WB 082	
55 Vat Withholding on Purchase of Goods (with waiver of privilege to claim input tax credits)	10%	WV 012	
56 Vat Withholding on Purchase of Services (with waiver of privilege to claim input tax credits)	10%	WV 022	