

CERTIFICATE OF CREDITABLE TAX WITHHELD AT SOURCE

BUREAU OF INTERNAL REVENUE

REPUBLIC OF THE PHILIPPINES

BIR FORM 2307

(JANUARY 2002 ENCS)

CERTIFICATE OF CREDITABLE TAX WITHHELD AT SOURCE

MONTH / YEAR OF WITHHOLDING:

☐ JANUARY

☒ FEBRUARY (Since your payment was on March 5, 2025, for a January commission, it would fall under the February reporting period.)

☐ MARCH

☐ APRIL

☐ MAY

☐ JUNE

☐ JULY

☐ AUGUST

☐ SEPTEMBER

☐ OCTOBER

☐ NOVEMBER

☐ DECEMBER

Part I - Payor / Withholding Agent's Information

Taxpayer Identification No. (TIN): 000-111-222-333

RDO Code: [Insert RDO Code of Tech Solutions PH]

Line of Business: IT Services

Name: Tech Solutions PH

Address: [Insert Full Address of Tech Solutions PH - e.g., 123 Business Park, Makati City, Philippines]

Part II - Payee's Information

Taxpayer Identification No. (TIN): [Insert Payee's TIN]

RDO Code: [Insert Payee's RDO Code]

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Line of Business: [Insert Payee's Line of Business - e.g., Web Development, Freelance Services]

Name: [Insert Name of Payee - e.g., Freelancer's Name/Company Name from the Broker Commission Agreement]

Address: [Insert Full Address of Payee - e.g., 456 Dev Street, Quezon City, Philippines]

Part III - Details of Income Payment and Tax Withheld

MONTH: JANUARY

NATURE OF INCOME PAYMENT: Commission

ATC: WI010

AMOUNT OF INCOME PAYMENT: PHP 15,000.00

TAX WITHHELD: PHP 750.00

TOTAL AMOUNT OF INCOME PAYMENT: PHP 15,000.00

TOTAL TAX WITHHELD: PHP 750.00

Rate of Withholding Tax: 0.05 (5%)

I 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.

Signature over Printed Name of Authorized Representative

Title/Position

INSTRUCTIONS:

1. This Certificate must be issued by the Withholding Agent to the payee on or before the 20th day of the month following the close of the month in which the payment was made.
2. This is to be attached to the Income Tax Return (ITR) of the payee.