1601-EQ

BIR Form No.

## Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded)



January 2018 <b>Page 1</b>				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 Taxpayer.																							
1	For the \		2	Quar				-					Amer					ny Ta	axes	Wit	hheld	: :	<b>5</b> No.	of Sh	eet/s A	ttache	:d
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										Part I -	- Ba	ackgr	ound	Info	rmati	on											
6	6 Taxpayer Identification Number (TIN) / / / / 7 RDO Code																										
8 Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)																											
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)																										
						<u> </u>			Ш															$\sqcup$			
			-																		9A	ZIP	Code	<u>;                                    </u>			
10 Contact Number								<b>11</b> C	ategor	y of	With	nolding	g Ager	nt			Pri	vate		Ш	Gove	ernme	ent				
12 Email Address																											
ATC Tax Base (Consolidated for the Quarter) Tax Rate Tax Withheld (Consolidated for the Quarter)																											
42	AI	C			Tax	Base	(Cor	nsolida	ted fo	r the Qu	arter	·)		l	ax Ra	ate		Tax	K VV It	hhe	ld (Co	onsol	dated	for th	e Quai	ter)	
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19	Total Ta	axes With	held	for th	ne Qu	arter	(Sun	of Ite	ms 13	to 18)								1	1	1		1	ı		•		
20	Less: R	emittance	es Ma	ade: 1	1 <sup>st</sup> Mc	onth (	of the	Qua	rter									ī	Ī	1	 I I	İ					
21					2 <sup>nd</sup> M	onth	of th	e Qua	arter									ī		1			ı				
22	Ta	x Remitte	ed in	Retu	ırn Pr	eviou	usly F	iled,	if this	s is an	ame	ended	return	)				ī		1			ı				
23	0\	ver-remitt	ance	from	n Prev	vious	Qua	rter o	f the	same t	axa	ble ye	ear					_		1			<u>-</u>	1 1			1
24	Total Re	emittance	s Ma	ade (S	Sum of	f Items	3 20 tc	23)										ı		1				1 1			
25	Tax Stil	I Due/(O	ver-r	emitta	ance)	) (Item	19 L	ess Ite	m 24)									ı		1	•			1 1			
	Add: Pe	nalties 2	<b>26</b> S	urcha	ırge													ı		1	 I						
		:	<b>27</b> In	iteres	t													ı		1	 I						
28 Compromise																	ı		1								
		2	<b>29</b> To	otal P	enalti	ies (S	Sum o	f Items	26 to	28)								ı		1			I				
30	TOTAL	AMOUN	т ѕт	ILL C	)UE/(	Over	-rem	ittanc	e) (S	um of Ite	ems 2	25 and	29)					ı					I				
	If over-re	emittance,	, marl	k one	(1) bo	x only	, [	То	be re	funded		To b	e issue	d Ta	x Crec	lit Certi	ficate							•	r within		
	rrect, pursua	are under the	visions	of the N	Vational	Interna	l Rever	nue Cod	le, as a	mended, a	and th	e regula	tions issi	ued ur	nder auth	nority the	reof. Fur	ther, I	give m	ny con							
	ntemplated u or Individu	under the *Da ual:	ita Priv	acy Act	of 2012	<u>! (R.A. I</u>	No. 101	1/3) for	legitima	ate and lav	wful p	urposes			Represer Individ		ach auth	orizatio	n letter	·)							
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)  Authorized Officer of the Company of the C																				n and 1	TIN)						
Tax Agent Accreditation No./ Attorney's Roll No. (if applicable)											e of Is: I/DD/YY								of Ex								
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34 Others (specify below)																											
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## Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded)



TIN	With	nolding .	Agent's N	Name (Last Name for Individual OR Registered Name for No	n-Indiv	ridual)	
Nature of Income Payment	Tax		<b>Ilphanum</b> TC	eric Tax Codes (ATC)  Nature of Income Payment	Tax	Α	TC
<u> </u>	Rate	Individual	Corporation	,	Rate	Individual	Corporation
Professional (Lawyers, CPAs, Engineers, etc.)  If gross income for the current year did not exceed P.3M	5%	WI010		Professional fees paid to medical practitioners (includes doctors of medicine doctors of veterinary science & dentists) by hospitals & clinics or			
If gross income is more than P 3M or VAT Registered regardless of amount	10%	WI011		paid directly by Health Maintenance Organizations (HMOs) and/or similar			
Professional (Lawyers, CPAs, Engineers, etc.)  If gross income for the current year did not exceed P.720,000	10%		WC010	establishments If gross income for the current year did not exceed ₽ 720,000	10%		WC151
If gross income exceeds ₽720,000	15%		WC011	If gross income exceeds ₽ 720,000	15%		WC150
Professional entertainers such as, but not limited to actors and actresses,				Payment by the General Professional Partnerships (GPPs) to its partners	100/	W/14 E O	
singers, lyricists, composers, emcees If gross income for the current year did not exceed ₽ 3M	5%	WI020		If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%	WI152 WI153	
If gross income is more than ₱3M or VAT Registered regardless of amount	10%	WI021		Income payments made by credit card companies	½ of 1%	WI156	WC156
Professional entertainers such as, but not limited to actors and actresses, singers, lyricists, composers, emcees				Additional income payments to government personnel from importers, shipping and airline companies or their agents for overtime services	15%	WI159	
If gross income for the current year did not exceed P 720,000	10%		WC020	Income payments made by the government and government-owned and			
If gross income exceeds P 720,000	15%		WC021	controlled corporations (GOCCs) to its local/resident suppliers of goods	1%	WI640	WC640
Professional athletes including basketball players, pelotaris and jockeys  If gross income for the current year did not exceed P-3M	5%	WI030		other than those covered by other rates of withholding tax  Income payments made by the government and government-owned and			
If gross income is more than P 3M or VAT Registered regardless of amount	10%	WI031		controlled corporations (GOCCs) to its local/resident suppliers of services	2%	WI157	WC157
Professional athletes including basketball players, pelotaris and jockeys				other than those covered by other rates of withholding tax			
If gross income for the current year did not exceed ₱ 720,000  If gross income exceeds ₱ 720,000	10% 15%		WC030 WC031	Income payment made by top withholding agents to their local/resident supplier of goods other than those covered by	1%	WI158	WC158
All directors and producers involved in movies, stage, radio, television and	10 /0		W0001	other rates of withholding tax	1 /0	WITSO	VVC130
musical productions				Income payment made by top withholding agents to their			
If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI040 WI041		local/resident supplier of services other than those covered by other rates of withholding tax	2%	WI160	WC160
All directors and producers involved in movies, stage, radio, television and	10 /0	**1041		Commissions, rebates, discounts and other similar considerations paid/			
musical productions	400/		1410040	granted to independent and/or exclusive sales representatives and			
If gross income for the current year did not exceed P 720,000  If gross income exceeds P 720,000	10% 15%		WC040 WC041	marketing agents and sub-agents of companies, including multi-level marketing companies			
Management and technical consultants				If gross income for the current year did not exceed ₽ 3M	5%	WI515	
If gross income for the current year did not exceed P 3M	5%	WI050		If gross income is more than P 3M or VAT Registered regardless of amount	10%	WI516	
If gross income is more than P 3M or VAT Registered regardless of amount Management and technical consultants	10%	WI051		Commissions, rebates, discounts and other similar considerations paid/ granted to independent and/or exclusive sales representatives and			
If gross income for the current year did not exceed ₱ 720,000	10%		WC050	marketing agents and sub-agents of companies, including multi-level			
If gross income exceeds P 720,000 Business and bookkeeping agents and agencies	15%		WC051	marketing companies  If gross income for the current year did not exceed ₽ 720,000	10%		WC515
If gross income for the current year did not exceed P 3M	5%	WI060		If gross income exceeds P 720,000	15%		WC515 WC516
If gross income is more than ₽ 3M or VAT Registered regardless of amount	10%	WI061		Gross payments to embalmers by funeral parlors	1%	WI530	
Business and bookkeeping agents and agencies  If gross income for the current year did not exceed P 720,000	10%		WC060	Payments made by pre-need companies to funeral parlors  Tolling fees paid to refineries	1% 5%	WI535 WI540	WC535 WC540
If gross income exceeds P 720,000	15%		WC061	Income payments made to suppliers of agricultural products in excess			
Insurance agents and insurance adjusters				of cumulative amount of P 300,000 within the same taxable year	1%	WI610	WC610
If gross income for the current year did not exceed P 3M  If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI070 WI071		Income payments on purchases of minerals, mineral products and quarry resources, such as but not limited to silver, gold, marble, granite, gravel,			
Insurance agents and insurance adjusters	10 /0	VVIO7 1		sand, boulders and other mineral products except purchases by Bangko	5%	WI630	WC630
If gross income for the current year did not exceed P 720,000	10%		WC070	Sentral ng Pilipinas			
If gross income exceeds ₽ 720,000 Other recipients of talent fees	15%		WC071	Income payments on purchases of minerals, mineral products and quarry resources by Bangko Sentral ng Pilipinas (BSP) from gold miners/suppliers	1%	WI632	WC632
If gross income for the current year did not exceed P 3M	5%	WI080		under PD 1899, as amended by RA No. 7076	1 /0	VV1032	VVC032
If gross income is more than P 3M or VAT Registered regardless of amount	10%	WI081		On gross amount of refund given by MERALCO to customers with	25%	WI650	WC650
Other recipients of talent fees  If gross income for the current year did not exceed P 720,000	10%		WC080	active contracts as classified by MERALCO  On gross amount of refund given by MERALCO to customers with			
If gross income exceeds P 720,000	15%		WC081	terminated contracts as classified by MERALCO	32%	WI651	WC651
Fees of directors who are not employees of the company				On gross amount of interest on the refund of meter deposit whether paid			
If gross income for the current year did not exceed P 3M  If gross income is more than P 3M or VAT Registered regardless of amount	5% 10%	WI090 WI091		directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity	10%	WI660	WC660
Rentals: On gross rental or lease for the continued use or possession of	10 /0	WIOST		consumption exceeds 200 kwh as classified by MERALCO			
personal property in excess of Ten thousand pesos (P 10,000) annually and				On gross amount of interest on the refund of meter deposit whether paid			
real property used in business which the payor or obligor has not taken title or is not taking title, or in which has no equity; poles, satellites, transmission	5%	WI100	WC100	directly to the customers or applied against customer's billings of Non- Residential customers whose monthly electricity consumption exceeds	10%	WI661	WC661
facilities and billboards				200 kwh as classified by MERALCO			
Cinematographic film rentals and other payments to resident individuals and	5%	WI110	WC110	On gross amount of interest on the refund of meter deposit whether paid			
corporate cinematographic film owners, lessors or distributors	2%	WI120		directly to the customers or applied against customer's billings of	10%	WI662	WC662
Income payments to certain contractors  Income distribution to the beneficiaries of estates and trusts	15%	WI120	WC120	Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution	10 %	W1002	WC002
Gross commissions or service fees of customs, insurance, stock, immigration				Utilities (DU)			
and commercial brokers, fees of agents of professional entertainers and				On gross amount of interest on the refund of meter deposit whether paid			
real estate service practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers)				directly to the customers or applied against customer's billings of Non- Residential customers whose monthly electricity consumption exceeds	20%	WI663	WC663
If gross income for the current year did not exceed ₽ 3M	5%	WI139		200 kwh as classified by other electric Distribution Utilities (DU)			
If gross income is more than P 3M or VAT Registered regardless of amount	10%	WI140		Income payments made by political parties and candidates of local and			]
Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and				national elections on all their purchases of goods and services related to campaign expenditures, and income payments made by individuals or	5%	WI680	WC680
real estate service practitioners (RESPs), (i.e. real estate consultants,				juridical persons for their purchases of goods and services intended to	3,3		1.0000
real estate appraisers and real estate brokers)	10%		WC139	be given as campaign contributions to political parties and candidates	1%		WC690
If gross income for the current year did not exceed ₱ 720,000  If gross income exceeds ₱ 720,000	10%		WC139 WC140	Income payments received by Real Estate Investment Trust (REIT)  Interest income derived from any other debt instruments not within the		14/17/2	
Professional fees paid to medical practitioners (includes doctors of medicine,			20	coverage of deposit substitutes and Revenue Regulations No. 14-2012	20%	WI710	WC710
doctors of veterinary science & dentists) by hospitals & clinics or paid directly				Income payments on locally produced raw sugar	1%	WI720	WC720
by Health Maintenance Organizations (HMOs) and/or similar establishments If gross income for the current year did not exceed P 3M	5%	WI151					
g. 111 moonio for ano ban one your and not brooked to the	10%	WI150					