


BIR Form No. <b>2551Q</b> January 2018 (ENCS) Page 2		<b>Quarterly Percentage Tax Return</b>		 2551Q.01/18ENCS P2	
TIN 738 484 627 000		Taxpayer's Last Name (if Individual) / Registered Name (if Non-Individual) ng dorothy gonzaga			
<b>Schedule 1 - Computation of Tax</b> (Attach additional sheet/s, if necessary)					
Alphanumeric Tax Code (ATC)	Taxable Amount	Tax Rate	Tax Due		
1 PT 010	12,493.11	3.0 %	374.79		
2 -	0.00	0.00 %	0.00		
3 -	0.00	0.00 %	0.00		
4 -	0.00	0.00 %	0.00		
5 -	0.00	0.00 %	0.00		
6 -	0.00	0.00 %	0.00		
<b>7 Total Tax Due</b> (Sum of Items 1 to 6) <a href="#">(To Part II Item 14)</a>			374.79		
<b>Table 1 - Alphanumeric Tax Code (ATC)</b>					
ATC	Percentage Tax On				Tax Rate
PT 010	Person exempt from VAT under Sec. 109(BB) (Sec. 116)				3%
PT 040	Domestic carriers and keepers of garages (Sec. 117)				3%
PT 041	International Carriers (Sec. 118)				3%
PT 060	Franchises on gas and water utilities (Sec. 119)				2%
PT 070	Franchises on radio/TV broadcasting companies whose annual gross receipts do not exceed P10 M (Sec. 119)				3%
PT 090	Overseas dispatch, message or conversation originating from the Philippines (Sec. 120)				10%
PT 140	Cockpits (Sec. 125)				18%
PT 150	Tax on amusement places, such as cabarets, night and day clubs, videoke bars, karaoke bars, karaoke television, karaoke boxes, music lounges and other similar establishments (Sec. 125)				18%
PT 160	Boxing Exhibition (Sec. 125)				10%
PT 170	Professional Basketball Games (Sec. 125)				15%
PT 180	Jai-alai and Race Tracks (Sec. 125)				30%
<b>Tax on Banks and Non-Bank Financial Intermediaries Performing Quasi-Banking Functions</b> (Sec. 121)					
	1) On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of remaining maturities of instruments from which such receipts are derived				
PT 105	- Maturity period is five (5) years or less				5%
PT 101	- Maturity period is more than five (5) years				1%
PT 102	2) On dividends and equity shares and net income of subsidiaries				0%
PT 103	3) On royalties, rentals of property, real or personal, profits from exchange and all other gross income				7%
PT 104	4) On net trading gains within the taxable year on foreign currency, debt securities, derivatives and other financial instruments				7%
<b>Tax on Other Non-Bank Financial Intermediaries not Performing Quasi-Banking Functions</b> (Sec. 122)					
	1) On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of remaining maturities of instruments from which such receipts are derived				
PT 113	- Maturity period is five (5) years or less				5%
PT 114	- Maturity period is more than five (5) years				1%
PT 115	2) From all other items treated as gross income under the code				5%
PT 120	Life Insurance Premiums (Sec. 123)				5%
<b>Agents of Foreign Insurance Companies</b> (Sec. 124)					
PT 130	1) Insurance Agents				10%
PT 132	2) Owners of property obtaining insurance directly with foreign insurance companies				5%