



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Monthly Value-Added Tax
Declaration

BIR Form No.

2550M
February 2007 (ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 ▶ For the Month of (MM/YYYY) ▶	2 Amended Return ▶ Yes <input type="checkbox"/> No <input type="checkbox"/>	3 Number of sheets attached
----------------------------------	---	-----------------------------

Part I Background Information

4 TIN	5 RDO Code	6 Line of Business
7 Taxpayer's Name (For Individual) Last Name, First Name, Middle Name/(For Non-individual) Registered Name		8 Telephone Number
9 Registered Address		10 Zip Code
11 Are you availing of tax relief under Special Law or International Tax Treaty? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, specify		

Part II Computation of Tax (Attach additional sheets, if necessary)

		Sales/Receipts for the Month (Exclusive of VAT)		Output Tax Due for the Month	
12 Vatable Sales/Receipt- Private (Sch.1)	12A		12B		
13 Sales to Government	13A		13B		
14 Zero Rated Sales/Receipts	14				
15 Exempt Sales/Receipts	15				
16 Total Sales/Receipts and Output Tax Due	16A		16B		
17 Less: Allowable Input Tax					
17A Input Tax Carried Over from Previous Period			17A		
17B Input Tax Deferred on Capital Goods Exceeding P1Million from Previous Period			17B		
17C Transitional Input Tax			17C		
17D Presumptive Input Tax			17D		
17E Others			17E		
17F Total (Sum of Item 17A,17B,17C,17D &17E)			17F		
18 Current Transactions	Purchases				
18A/B Purchase of Capital Goods not exceeding P1Million (see sch.2)	18A		18B		
18C/D Purchase of Capital Goods exceeding P1Million (see sch.3)	18C		18D		
18E/F Domestic Purchases of Goods Other than Capital Goods	18E		18F		
18G/H Importation of Goods Other than Capital Goods	18G		18H		
18I/J Domestic Purchase of Services	18 I		18J		
18K/L Services rendered by Non-residents	18K		18L		
18M Purchases Not Qualified for Input Tax	18M				
18N/O Others	18N		18O		
18P Total Current Purchases (Sum of Item 18A,18C,18E,18G,18I,18K,18M&18N)	18P				
19 Total Available Input Tax (Sum of Item 17F,18B,18D,18F,18H,18J,18L & 18O)			19		
20 Less: Deductions from Input Tax					
20A Input Tax on Purchases of Capital Goods exceeding P1Million deferred for the succeeding period (Sch.3)			20A		
20B Input Tax on Sale to Govt. closed to expense (Sch.4)			20B		
20C Input Tax allocable to Exempt Sales (Sch.5)			20C		
20D VAT Refund/TCC claimed			20D		
20E Others			20E		
20F Total (Sum of Item 20A,20B,20C,20D & 20E)			20F		
21 Total Allowable Input Tax (Item19 less Item 20F)			21		
22 Net VAT Payable (Item 16B less Item 21)			22		
23 Less: Tax Credits/Payments					
23A Creditable Value-Added Tax Withheld (Sch. 6)			23A		
23B Advance Payments for Sugar and Flour Industries (Sch.7)			23B		
23C VATwithheld on Sales to Government (Sch.8)			23C		
23D VAT paid in return previously filed, if this is an amended return			23D		
23E Advance Payments made (please attach proof of payments - BIR Form No. 0605)			23E		
23F Others			23F		
23G Total Tax Credits/Payments (Sum of Item 23A,23B,23C, 23D, 23E & 23F)			23G		
24 Tax Still Payable/(Overpayment) (Item 22 less Item 23G)			24		
25 Add: Penalties					
25A Surcharge	25B Interest	25C Compromise	25D		
26 Total Amount Payable/(Overpayment) (Sum of Item 24 and 25D)			26		

I declare, under the penalties of perjury, that this return 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.

27	28
President/Vice President/Principal Officer/Accredited Tax Agent/ Authorized Representative/Taxpayer (Signature Over Printed Name)	Treasurer/Assistant Treasurer (Signature Over Printed Name)
Title/Position of Signatory	Title/Position of Signatory
TIN of Signatory	TIN of Signatory
Tax Agent Acc. No./Att'y's Roll No.(if applicable)	Date of Issuance
Date of Expiry	

Part III Details of Payment

Particulars	Drawee Bank/ Agency	Number	Date			Amount
			MM	DD	YYYY	
29 Cash/Bank 29A Debit Memo	29B		29C			29D
30 Check 30A	30B		30C			30D
31 Tax Debit Memo	31A		31B			31C
32 Others 32A	32B		32C			32D

Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/ Bank Teller's Initial)

Machine Validation (if filed with an accredited agent bank)/Revenue Official Receipt Details (If not filed with an Authorized Agent Bank)