

► DLN:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Certificate of Income Payment Not Subject to Withholding Tax

BIR Form No.

2304

July 1999 (ENCS)

(Excluding Compensation Income)

1 For the Year
(YYYY)

1

►

Part I Payee Information

2 Taxpayer Identification No. ►

3 Payee's Name (For Non-Individuals)

3 ►

4 Payee's Name (For Individuals)

Last 4A Name ►

First 4B Name ►

Middle 4C Name ►

5 Registered Address

5A

5A Zip Code

Foreign Address 5B

5C

Part II Payor Information

6 Taxpayer Identification No. ►

7 Payor's Name (For Non-Individuals)

7 ►

8 Payor's Name (For Individuals)

Last 8A Name ►

First 8B Name ►

Middle 8C Name ►

9 Registered Address

9A

9A

9A Zip Code 9B

Part III Details of Income Payment

Nature of Income Payment

ATC

Amount of Income Payment

A. Individual Payees

10 Interest

II 110

10

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11 Rent - Personal Property regardless of amount

II 051

11

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12 Premium and Annuity

II 060

12

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13 Pension

II 070

13

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14 Prizes Amounting to:
10,000 or Less

II 120

14

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15 Transportation Contractors
for the Carriage of Goods
and Merchandise Below P2,000

II 090

15

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16 Others (Specify)

II 080

16A

16A

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16B

16B

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B. Corporate Payees

17 Interest

IC 170

17

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18 Rent - Personal Property regardless of amount

IC 130

18

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19 Premium and Annuity

IC 140

19

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20 Prizes regardless of amount

IC 120

20

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21 Professional Fees Paid to Gen.
Professional Partnerships
(Except to partnership
of medical practitioners)

IC 021

21

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22 Transportation Contractors
for the Carriage of Goods
and Merchandise Below P2,000

IC 160

22

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23 Others (Specify)

IC 150

23A

23A

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23B

23B

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24 Total

24

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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 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.

25

Payor/Authorized Agent Signature over Printed Name

26

Title/Position of Signatory

Note: "Others" (Nos. 16 and 23) includes business profits and independent services as defined in the appropriate tax treaty.