




| | | | | | | | | | |
|--|--|--|--|---|--|---|--|--|--|
| BIR Form No. 1701-MS August 2024 Page 1 | | Annual Income Tax Return For Individuals Classified as MICRO or SMALL Taxpayers <i>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X".</i> | | | |  1701-MS 08/24 P1 | | | |
| 1 For the Year (MM/YYYY) | | 2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No | | 3 Short Period Return? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | |
| 4 Civil Status | | 5 If married, you are filing <input type="checkbox"/> Jointly <input type="checkbox"/> Separately <input type="checkbox"/> Not applicable, spouse has no income | | | | | | | |
| PART I – Taxpayer/Filer and Spouse Information | | | | | | | | | |
| Particulars | | A. Taxpayer/Filer | | | B. Spouse | | | | |
| 6 Taxpayer Identification Number (TIN) | | | | | | | | | |
| 7 RDO Code | | | | | | | | | |
| 8 Taxpayer's Name (Last Name, First Name, Suffix, Middle Name)/ ESTATE OF (First Name, Middle Name, Last Name)/ TRUST FAO: (First Name, Middle Name, Last Name) | | | | | | | | | |
| 9 Email Address | | | | | | | | | |
| 10 Contact Number (Landline/Cellphone No.) | | | | | | | | | |
| 11 Source of Income | | <input type="checkbox"/> Income from Business <input type="checkbox"/> Mixed Income <input type="checkbox"/> Income from Profession | | | <input type="checkbox"/> Income from Business <input type="checkbox"/> Mixed Income <input type="checkbox"/> Income from Profession <input type="checkbox"/> Compensation Income | | | | |
| 12 Income is subject to (If with two (2) or more activities OR multiple tax regimes or tax rates, please use BIR Form No. 1701) | | <input type="checkbox"/> Graduated Income Tax Rates <input type="checkbox"/> 8% Income Tax Rate <input type="checkbox"/> Exempt from Income Tax (IT) (Fill out Items 13 to 16) <input type="checkbox"/> Special/Preferential Rate (Fill out Items 13 to 16) | | | <input type="checkbox"/> Graduated Income Tax Rates <input type="checkbox"/> 8% Income Tax Rate <input type="checkbox"/> Exempt from Income Tax (IT) (Fill out Items 13 to 16) <input type="checkbox"/> Special/Preferential Rate (Fill out Items 13 to 16) | | | | |
| 13 Legal Basis of Tax Relief/Exemption (Specify) | | | | | | | | | |
| 14 Investment Promotion Agency (IPA)/ Government Agency (Specify) | | | | | | | | | |
| 15 Registered Activity/Program (Registration Number) | | | | | | | | | |
| 16 Effectivity Date of Tax Relief/Exemption (MM/DD/YYYY) | | From To | | | From To | | | | |
| 17 Method of Deduction | | <input type="checkbox"/> Itemized Deduction [Sec. 34(A-J), NIRC] <input type="checkbox"/> Optional Standard Deduction (OSD) [40% of Gross Sales/Revenues/Fees [Sec. 34(K), NIRC] | | | <input type="checkbox"/> Itemized Deduction [Sec. 34(A-J), NIRC] <input type="checkbox"/> Optional Standard Deduction (OSD) [40% of Gross Sales/Revenues/Fees [Sec. 34(K), NIRC] | | | | |
| 18 Alphanumeric Tax Code (ATC) (see Table 1) | | | | | | | | | |
| PART II – Total Income Tax Payable (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up) | | | | | | | | | |
| Particulars | | A. Taxpayer/Filer | | | B. Spouse | | | | |
| 19 Income Tax Due – Special/Preferential Rate (From Part IV Item 18A) | | | | | | | | | |
| 20 Less: Share of Other Government Agency, if remitted directly to the Agency | | | | | | | | | |
| 21 Net Income Tax Due/Share of National Gov't.–Special/Preferential Rate (Item 19 less Item 20) | | | | | | | | | |
| 22 Income Tax Due - Regular Rate (From Part IV Item 18B OR Item 25) | | | | | | | | | |
| 23 Total Income Tax Due (Sum of Items 21 and 22) | | | | | | | | | |
| 24 Less: Total Tax Credits/Payments (From Part V Item 10) | | | | | | | | | |
| 25 Tax Payable/(Overpayment) (Item 23 Less Item 24) | | | | | | | | | |
| 26 Less: Tax Due Allowed for 2 nd Installment to be paid on or before October 15 (50% or less of Item 23) | | | | | | | | | |
| 27 Amount of Tax Payable/(Overpayment) (Item 25 Less Item 26) | | | | | | | | | |
| 28 Add: Penalties 28A Surcharge | | | | | | | | | |
| 28B Interest | | | | | | | | | |
| 28C Compromise | | | | | | | | | |
| 28D Total Penalties (Sum of Items 28A to 28C) | | | | | | | | | |
| 29 Total Amount Payable/(Overpayment) (Sum of Items 27 and 28D) | | | | | | | | | |
| 30 Aggregate Amount Payable/(Overpayment) (Sum of Items 29A and 29B) | | | | | | | | | |
| 31 If overpayment, mark up to two (2) boxes and indicate in the space provided the amount, which shall be equivalent to Item No. 27 (Once the choice is made, the same is irrevocable) | | | | | | | | | |
| <input type="checkbox"/> To be refunded | | <input type="checkbox"/> To be issued a Tax Credit Certificate | | | <input type="checkbox"/> To be carried over as tax credit for next year/quarter | | | | |
| | | | | | | | | | |
| 32 I hereby declare, under the penalties of Perjury, that all the information provided by me (as taxpayer/authorized representative) in this tax return, which I filed electronically, are true, correct and complete pursuant to the provisions of the National Internal Revenue Code of 1997, as amended, and the revenue regulations issued pursuant thereto. Also, I declare and fully understand that I will be held criminally, civilly and administratively liable under existing laws, rules and regulations if any of the information/statement I submitted/supplied therein are false, misleading, deceptive and inaccurate. Finally, I give my consent to the processing of my information as contemplated under Republic Act (RA) No. 10173, or the Data Privacy Act of 2012, for legitimate and lawful purpose, adhering to the principle of proportionality. | | | | | | | | | |
| <input type="checkbox"/> Agree | | | | | | 35 Number of Attachments | | | |
| 33 Printed Name and Signature of Taxpayer/Authorized Representative | | | | 34 TIN of Authorized Representative | | | | | |
| PART III - Details of Payment | | | | | | | | | |
| Particulars | | Drawee Bank/Agency | | Number | | Date (MM/DD/YYYY) | | Amount | |
| 36 Cash/Bank Debit Advice | | | | | | | | | |
| 37 Check | | | | | | | | | |
| 38 Tax Debit Memo | | | | | | | | | |
| 39 Others (specify below) | | | | | | | | | |
| Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank) | | | | | | | | Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial) | |

1701-MS

August 2024

Page 2

Annual Income Tax Return

For Individuals Classified as MICRO or SMALL Taxpayers



1701-MS 08/24 P2

| | | | | | | | | | | | | | | | |
|--------|-----------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| TIN | Tax Filer's Last Name | | | | | | | | | | | | | | |
| 000000 | | | | | | | | | | | | | | | |