



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

For BIR BCS/
Use Only Item:

CONFIDENTIAL AND ORIGINAL COPY

BIR Form No. 2307 January 2018 (ENCS)	Certificate of Creditable Tax Withheld at Source	 2307 01/18ENCS				
Fill in all applicable spaces. Mark all appropriate boxes with an "X".						
1 For the Period From 12 05 1964 (MM/DD/YYYY) To 12 05 1964 (MM/DD/YYYY)						
Part I – Payee Information						
2 Taxpayer Identification Number (TIN) 123 - 456 - 789 - 00000						
3 Payee's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) MAESTRO, EMELINO, TOLENTINO, CPA						
4 Registered Address 62 SCOUT CHUATOCO, BARANGAY ROXAS, QUEZON CITY		4A ZIP Code 1103				
5 Foreign Address, if applicable NOT APPLICABLE						
Part II – Payor Information						
6 Taxpayer Identification Number (TIN) 000 - 000 - 000 - 00000						
7 Payor's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) MY BIR-REGISTERED NAME						
8 Registered Address MY BIR REGISTERED ADDRESS OR OFFICE		8A ZIP Code 8888				
Part III – Details of Monthly Income Payments and Taxes Withheld						
Income Payments Subject to Expanded Withholding Tax	ATC	AMOUNT OF INCOME PAYMENTS				Tax Withheld for the Quarter
		1st Month of the Quarter	2nd Month of the Quarter	3rd Month of the Quarter	Total	
PROFESSIONAL	WI010	0	0	3,000,000	3,000,000	300,000
Service Description: Analysis and discussion of the BIR assessment focusing on substantiating allowable itemised deductions						
Business Purpose: Handling of deficiencies so assessed for the year 1960 and prior years						
						Submitted by: Marice S Maestro, CPA
						on December 6, 1964
Total		0	0	3,000,000	3,000,000	300,000
Money Payments Subject to Withholding of Business Tax (Government & Private)						
Legal Basis: Section 34(A)(1)(a) of the Tax Code, which allows deductions for ordinary and necessary business expenses.						
Lawful Justification: Explanation: Expenses incurred for the contractual delegation of specific non-primary business functions or processes to an external service provider, such as customer service, payroll, accounting, deficiency taxes reduction, coaching and mentoring, legal services, and IT management.						
Under sworn oath, I confirm that the purchases mentioned in this voucher are legitimately made in the regular course of business and trade by my employer/payor/buyer. The rationale for these expenses is voluntarily provided.						
Total						
We declare under the penalties of perjury that this certificate has been made in good faith, verified by us, and to the best of our 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. Further, we give our consent to the processing of our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.						
Requested by: Emelio Mari S Maestro, Government Relations Department				Approved by: Marites S Maestro, Board Member		
Signature over Printed Name of Payor/Payor's Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)						
Tax Agent Accreditation No./ Attorney's Roll No. (if applicable)		Date of Issue (MM/DD/YYYY)		Date of Expiry (MM/DD/YYYY)		
CONFORME:						
Payment received by: Emelson Soliven Maestro						
Signature over Printed Name of Payee/Payee's Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)						
Tax Agent Accreditation No./ Attorney's Roll No. (if applicable)		Date of Issue (MM/DD/YYYY)		Date of Expiry (MM/DD/YYYY)		

*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)