



Republika ng Pilipinas  
Kagawaran ng Pananalapi  
Kawanihan ng Rentas Internas

Quarterly Value-Added  
Tax Return  
(Cumulative For 3 Months)

BIR Form No.

2550Q

February 2007 (ENCS)

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

1 For the Year Ended (MM / YYYY)	<input type="checkbox"/> Calendar <input type="checkbox"/> Fiscal	2 Quarter	<input type="checkbox"/> 1st <input type="checkbox"/> 3rd <input type="checkbox"/> 2nd <input type="checkbox"/> 4th	3 Return Period (mm/dd/yy)	From To	4 Amended Return?	<input type="checkbox"/> Ye <input type="checkbox"/> No	5 Short Period Return?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 TIN	7 RDO Code			8 No. of sheets attached	9 Line of Business				
10 Taxpayer's Name (For Individual)Last Name, First Name, Middle Name/(For Non-individual) Registered Name						11 Telephone Number			
12 Registered Address						13 Zip Code			
14 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, specify									

Part II				Computation of Tax (Attach additional sheets, if necessary)			
				Sales/Receipts for the Quarter (Exclusive of VAT)		Output Tax Due for the Quarter	
15 Vatable Sales/Receipt- Private (Sch.1)	15A			15B			
16 Sale to Government	16A			16B			
17 Zero Rated Sales/Receipts	17						
18 Exempt Sales/Receipts	18						
19 Total Sales/Receipts and Output Tax Due	19A			19B			
20 Less: Allowable Input Tax							
20A Input Tax Carried Over from Previous Quarter				20A			
20B Input Tax Deferred on Capital Goods Exceeding P1Million from Previous Quarter				20B			
20C Transitional Input Tax				20C			
20D Presumptive Input Tax				20D			
20E Others				20E			
20F Total (Sum of Item 20A, 20B,20C,20D &20E)				20F			
21 Current Transactions	Purchases						
21A/B Purchase of Capital Goods not exceeding P1Million (see sch.2)	21A			21B			
21C/D Purchase of Capital Goods exceeding P1Million (see sch.3)	21C			21D			
21E/F Domestic Purchases of Goods Other than Capital Goods	21E			21F			
21G/H Importation of Goods Other than Capital Goods	21G			21H			
21I/J Domestic Purchase of Services	21I			21J			
21K/L Services rendered by Non-residents	21K			21L			
21M Purchases Not Qualified for Input Tax	21M						
21N/O Others	21N			21O			
21P Total Current Purchases (Sum of Item 21A,21C,21E,21G,21I,21K,21M&21N)	21P						
22 Total Available Input Tax (Sum of Item 20F, 21B,21D,21F,21H,21J,21L&21O)	22						
23 Less: Deductions from Input Tax							
23A Input Tax on Purchases of Capital Goods exceeding P1Million deferred for the succeeding period (Sch.3)				23A			
23B Input Tax on Sale to Govt. closed to expense (Sch.4)				23B			
23C Input Tax allocable to Exempt Sales (Sch.5)				23C			
23D VAT Refund/TCC claimed				23D			
23E Others				23E			
23F Total (Sum of Item 23A, 23B,23C,23D & 23E)				23F			
24 Total Allowable Input Tax (Item 22 less Item 23F)	24						
25 Net VAT Payable (Item 19B less Item 24)	25						
26 Less: Tax Credits/Payments							
26A Monthly VAT Payments - previous two months	26A						
26B Creditable Value-Added Tax Withheld (Sch. 6)	26B						
26C Advance Payments for Sugar and Flour Industries (Sch.7)	26C						
26D VATwithheld on Sales to Government (Sch.8)	26D						
26E VAT paid in return previously filed, if this is an amended return	26E						
26F Advance Payments made (please attach proof of payments - BIR Form No. 0605)	26F						
26G Others	26G						
26H Total Tax Credits/Payments (Sum of Item 26A,26B,26C,26D,26E, 26F & 26G)	26H						
27 Tax Still Payable/(Overpayment)/(Item 25 less Item 26H)	27						
28 Add: Penalties							
28A Surcharge	28A	28B Interest	28C Compromise	28D			
29 Total Amount Payable/(Overpayment) (Sum of Item 27 & 28D)	29						

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.

30	President/Vice President/Principal Officer/Accredited Tax Agent/ Authorized Representative/Taxpayer (Signature Over Printed Name)	31	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./Atty's Roll No.(if applicable)		Date of Issuance
			Date of Expiry

Part III										Details of Payment									
Particulars		Drawee Bank/ Agency		Number		Date MM DD YYYY				Amount		Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/ Bank Teller's Initial)							
32 Cash/Bank	32A		32B		32C					32D									
Debit Memo																			
33 Check	33A		33B		33C					33D									
34 Tax Debit Memo			34A		34B					34C									
35 Others	35A		35B		35C					35D									

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