

(To be filled up by the BIR)
▶ DLN:

▶ PSIC:



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) ▶ <table><tr><td></td><td></td><td></td><td></td></tr></table>					2 Amended Return ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Number of sheets attached <table><tr><td></td><td></td></tr></table>		

Part I Background Information

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

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

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 _____
President/Vice President/Principal Officer/Accredited Tax Agent/
Authorized Representative/Taxpayer
(Signature Over Printed Name)

28 _____
Treasurer/Assistant Treasurer
(Signature Over Printed Name)

Title/Position of Signatory

TIN of Signatory

Title/Position of Signatory

Tax Agent Acc. No./Atty's Roll No.(if applicable)

Date of Issuance

Date of Expiry

TIN of Signatory

Part III Details of Payment

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

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)