

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City

March 18, 2019

**REVENUE MEMORANDUM CIRCULAR NO. 37-2019**

**SUBJECT** : Circularizing the Availability of the Enhanced BIR Form No. 1701 [Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts] January 2018 (ENCS)

**TO** : All Internal Revenue Officers, Employees, and Others Concerned

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This Circular is issued to prescribe the newly revised BIR Form No. 1701 [Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts] January 2018 (ENCS) hereto attached as **Annex "A"**, which was revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law. The newly revised return shall be used by the individuals (including those with mixed income), estates and trusts in filing the annual income tax return and paying the income tax due starting the year 2018 that is due on or before April 15, 2019.

The **revised manual return** is already available in the BIR website (www.bir.gov.ph) under the BIR Forms-Income Tax Return section. However, the form is not yet available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, eFPS/eBIRForms filers shall use manual return in filing and paying the income tax due thereon. Revenue District Offices (RDOs) shall receive the manually-filed returns by the taxpayers, either no payment returns or returns with payments made online.

Once the abovementioned return is available in eFPS or already included in the new Offline eBIRForms Package, a revenue issuance shall be released to announce the availability of the revised return.

Manual filers shall download the PDF version of the form, print the form and completely fill out the applicable fields, otherwise penalties under Sec. 250 of the Tax Code, as amended, shall be imposed. Payment of the tax due thereon, if any, shall be made thru:

a.) Manual Payment

- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered; or
- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO using MRCOS facility.

b.) Online Payment

- Thru GCash Mobile Payment;
- Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card; or

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- DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit Card.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue

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BIR Form No. 1701 Annual Income Tax Return Individuals (including MIXED Income Earner), Estates and Trusts January 2018 (ENCS) Page 1



1 For the Year (YYYY) 2 Amended Return? Yes No 3 Short-Period Return? Yes No

PART I - Background Information of Taxpayer/Filer

4 Taxpayer Identification Number (TIN) 5 RDO Code 6 Taxpayer Type 7 Alphanumeric Tax Code (ATC) 8 Taxpayer's Name 9 Registered Address 10 Date of Birth 11 Email Address 12 Citizenship 13 Claiming Foreign Tax Credits? 14 Foreign Tax Number 15 Contact Number 16 Civil Status 17 If married, spouse has income? 18 Filing Status 19 Income EXEMPT from Income Tax? 20 Income subject to SPECIAL/PREFERENTIAL RATE? 21 Tax 21A Method of Deduction 22 8% in lieu of Graduated Rates

PART II - Total Tax Payable

Table with 3 columns: Particulars, A. Taxpayer/Filer, B. Spouse. Rows include Tax Due, Less: Total Tax Credits/Payments, Tax Payable, Less: Portion of Tax Payable Allowed for 2nd Installment, Amount of Tax Payable, Penalties, Interest, Surcharge, Compromise, Total Penalties, Total Amount Payable, Aggregate Amount Payable.

If overpayment, mark one (1) box only: To be refunded, To be issued a Tax Credit Certificate (TCC), To be carried over as a tax credit for next year/quarter

I declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me, and to the best of my knowledge and belief, are true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

Printed Name and Signature of Taxpayer/Authorized Representative 33 Number of Attachments

PART III - Details of Payment

Table with 5 columns: Particulars, Drawee/Bank/Agency, Number, Date (MM/DD/YYYY), Amount. Rows include Cash/Bank Debit Memo, Check, Tax Debit Memo, Others.

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) R.G. Manabat & Co. TAX

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

TIN: **0 0 0 0 0** Tax Filer's Last Name: \_\_\_\_\_

**PART IV – Background Information of Spouse**

1 Spouse's Taxpayer Identification Number: \_\_\_\_\_ - **0 0 0 0 0** 2 RDO Code: \_\_\_\_\_  
 3 Filer's Spouse Type:  Single Proprietor  Professional  Compensation Earner  
 4 Alphanumeric Tax Code (ATC):  11012 Business Income - Graduated IT Rates  11014 Income from Profession - Graduated IT Rates  11013 Mixed Income - Graduated IT Rates  
 11011 Compensation Income  11015 Business Income - 8% IT Rate  11017 Income from Profession - 8% IT Rate  11016 Mixed Income - 8% IT Rate  
 5 Spouse's Name (Last Name, First Name, Middle Name): \_\_\_\_\_  
 6 Contact Number: \_\_\_\_\_ 7 Citizenship: \_\_\_\_\_  
 8 Claiming Foreign Tax Credits?  Yes  No 9 Foreign Tax Number (if applicable): \_\_\_\_\_  
 10 Income EXEMPT from Income Tax?  Yes  No 11 Income subject to SPECIAL/PREFERENTIAL RATE?  Yes  No  
*(If yes, fill out also consolidation of ALL Activities per Tax Regime (Part X))* *(If yes, fill out also consolidation of ALL activities per Tax Regime (Part X))*  
 12 Tax Rate\*  Graduated Rates  Itemized Deduction  Optional Standard Deduction (OSD)  
*(Choose Method of Deduction in Item 12A)* *(Sec. 34(A-J), NIRC)* *(40% of Gross Sales/Receipts/Revenues/Fees (Sec. 34(L), NIRC))*  
 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of NIRC  
*(available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M))*

**PART V – Computation of Tax**

**Schedule 1 – Gross Compensation Income and Tax Withheld** (Attach Additional Sheets, if necessary)  
 On Items 1 and 2, enter the required information for each of your employer/s and mark (X) whether the information is for the Taxpayer or the Spouse. On Item 3A, enter the Total Gross Compensation and Total Tax Withheld for the Taxpayer and on Item 3B, for the Spouse. (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)

a. Name of Employer			
1	<input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	b. Employer's TIN	
2	<input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	b. Employer's TIN	
(Continuation of Table Above)		c. Compensation Income	d. Tax Withheld
1			
2			
3A	Gross Compensation Income and Total Tax Withheld for TAXPAYER (To Part V Schedule 2 Item 4A and Part VII Item 5A)		
3B	Gross Compensation Income and Total Tax Withheld for SPOUSE (To Part V Schedule 2 Item 4B and Part VII Item 5B)		

**Schedule 2 – Taxable Compensation Income** (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)

Particulars	A. Taxpayer/Filer	B. Spouse
4 Gross Compensation Income (From Part V Schedule 1 Item 3A or 3Bc)		
5 Less: Non-Taxable / Exempt Compensation		
6 Taxable Compensation Income (Item 4 Less Item 5)		
7 Tax Due (Item 6 x applicable Income Tax Rate based on the Tax Table) (To Part V Item 31)		

**Schedule 3 – Taxable Business Income** (If graduated rates, fill in items 8 to 24; if 8% flat income tax rate, fill in items 25 to 30)

**3.A – For Graduated Income Tax Rates**

8 Sales/Revenues/Receipts/Fees		
9 Less: Sales Returns, Allowances and Discounts		
10 Net Sales/Revenues/Receipts/Fees (Item 8 Less Item 9)		
11 Less: Cost of Sales/Services (applicable only if availing Itemized Deductions)		
12 Gross Income/(Loss) from Operation (Item 10 Less Item 11)		
Less: Deductions Allowable under Existing Laws		
13 Ordinary Allowable Itemized Deductions (From Part V Schedule 4 Item 18)		
14 Special Allowable Itemized Deductions (From Part V Schedule 5 Item 3 and/or Item 6)		
15 Allowance for Net Operating Loss Carry Over (NOLCO) (From Part V Schedule 6 Item 8 and/or Item 13)		
16 Total Allowable Itemized Deductions (Sum of Items 13 to 15)		
<b>OR</b>		
17 Optional Standard Deduction (OSD) (40% of Item 10)		
18 Net Income/(Loss) (If Itemized: Item 12 Less Item 16; If OSD: Item 10 Less Item 17)		
Add: Other Non-Operating Income (specify below)		
19		
20		
21 Amount Received/Share in Income by a Partner from General Professional Partnership (GPP)		
22 Total Other Non-Operating Income (Sum of Items 19 to 21)		
23 Total Taxable Income (Sum of Items 18 and 22)		
24 TAX DUE (Item 23 x Applicable Income Tax Rate based on the Tax Table) (To Part V Item 31)		

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Annual Income Tax Return

Individuals (including MIXED Income Earner), Estates and Trusts



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TIN: 00000 Tax Filer's Last Name

3.B - For 8% Flat Income Tax Rate (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)

Table with columns: Particulars, A. Taxpayer/Filer, B. Spouse. Rows include: 25 Sales/Revenues/Receipts/Fees, 26 Add: Other Non-Operating Income, 27 Total Income, 28 Less: Allowable reduction from gross sales/receipts, 29 Taxable Income, 30 Tax Due, 31 TOTAL TAX DUE-REGULAR.

Schedule 4 - Ordinary Allowable Itemized Deductions (attach additional sheet/s, if necessary)

Table with columns: Description, A. Taxpayer/Filer, B. Spouse. Rows include: 1 Amortizations, 2 Bad Debts, 3 Charitable and Other Contributions, 4 Depletion, 5 Depreciation, 6 Entertainment, Amusement and Recreation, 7 Fringe Benefits, 8 Interest, 9 Losses, 10 Pension Trusts, 11 Rental, 12 Research and Development, 13 Salaries, Wages and Allowances, 14 SSS, GSIS, Philhealth, HDMF and Other Contributions, 15 Taxes and Licenses, 16 Transportation and Travel, 17 Others (Deductions Subject to Withholding Tax and Other Expenses), 18 Total Ordinary Allowable Itemized Deductions.

Schedule 5 - Special Allowable Itemized Deductions (attach additional sheet/s, if necessary)

Table with columns: Description, Legal Basis, Amount. Rows include: 5.A - Taxpayer/Filer (1, 2), 3 Total Special Allowable Itemized Deductions-Taxpayer/Filer, 5.B - Spouse (4, 5), 6 Total Special Allowable Itemized Deductions-Spouse.

Schedule 6 - Computation of Net Operating Loss Carry Over (NOLCO)

Table with columns: Description, A. Taxpayer/Filer, B. Spouse. Rows include: 6.A - Computation of NOLCO (1 Gross Income, 2 Less: Ordinary Allowable Itemized Deductions, 3 Net Operating Loss), 6.A.1 - Taxpayer/Filer's Detailed Computation of Available NOLCO.

Table with columns: Year Incurred, A. Amount, B. NOLCO Applied Previous Year/s, C. NOLCO Expired, D. NOLCO Applied Current Year, E. Net Operating Loss (Unapplied). Row 8: Total NOLCO - Taxpayer/Filer.

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TIN: **00000** Tax Filer's Last Name: \_\_\_\_\_

**(Continuation of Schedule 6)**  
**6.A.2 – Spouse's Detailed Computation of Available NOLCO**

Year Incurred	Net Operating Loss A. Amount	B. NOLCO Applied Previous Year/s	C. NOLCO Expired	D. NOLCO Applied Current Year	E. Net Operating Loss (Unapplied) ((E) - A - (B+C+D))
9					
10					
11					
12					
13	Total NOLCO - Spouse (Sum of Items 9D to 12D) (To Part V Schedule 3-A Item 16B)				

**PART VI – Summary of Income Tax Due**

1 Regular Rate Income Tax Due (From Part V Item 31)		
2 Special Rate Income Tax Due (From Part X Item 17B/17F)		
3 Less: Share of Other Government Agency, if remitted directly to the Agency		
4 Net Special Rate Income Tax Due/Share of National Govt. (Item 2 Less Item 3)		
5 Total Income Tax Due (Sum of Items 1 & 4) (To Part II Item 22)		

**PART VII - Tax Credits/Payments (attach proof)**

1 Prior Year's Excess Credits		
2 Tax Payments for the First Three (3) Quarters		
3 Creditable Tax Withheld for the First Three (3) Quarters		
4 Creditable Tax Withheld per BIR Form No. 2307 for the 4 <sup>th</sup> Quarter		
5 Creditable Tax Withheld per BIR Form No. 2316 (From Part V Schedule 1 Item 3Ad/3Bd)		
6 Tax Paid in Return Previously Filed, if this is an Amended Return		
7 Foreign Tax Credits, if applicable		
8 Special Tax Credits, if applicable (To Part VIII Item 6)		
9 Other Tax Credits/Payments (specify) _____		
10 Total Tax Credits/Payments (Sum of Items 1 to 9) (To Part II Item 23)		

**PART VIII – Tax Relief Availment**

**VIII.A – Special Rate**

1 Regular Income Tax Otherwise Due (Part X Item 16B &/or Item 16E X applicable regular income tax rate)		
2 Tax Relief on Special Allowable Itemized Deductions (Part X Item 7B and/or Item 7F X applicable regular income tax rate)		
3 Sub-Total – Tax Relief (Sum of Items 1 and 2)		
4 Less: Income Tax Due (From Part X Item 17B and/or Item 17F)		
5 Tax Relief Availment Before Special Tax Credit (Item 3 Less Item 4)		
6 Add: Special Tax Credit, if any (From Part VII Item 8)		
7 Total Tax Relief Availment- SPECIAL (Sum of Items 5 and 6)		

**VIII.B – Exempt**

8 Regular Income Tax Otherwise Due (Part X Item 16A &/or 16E X applicable regular income tax rate)		
9 Tax Relief on Special Allowable Itemized Deductions (Part X Item 7A and/or Item 7E X applicable regular income tax rate)		
10 Total Tax Relief Availment- EXEMPT (Sum of Items 8 and 9)		

**PART IX – Reconciliation of Net Income per Books Against Taxable Income (Attach additional sheets, if necessary)**

Particulars	A. Taxpayer/Filer	B. Spouse
1 Net Income/(Loss) per Books		
Add: Non-Deductible Expenses/Taxable Other Income		
2		
3		
4		
5 Total (Sum of Items 1 to 4)		
Less: A) Non-Taxable Income and Income Subjected to Final Tax		
6		
7		
B) Special/Other Allowable Deductions		
8		
9		
10 Total (Sum of Items 6 to 9)		
11 Net Taxable Income/(Loss) (Item 5 Less Item 10)		

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# Annual Income Tax Return

Consolidation of ALL Activities per Tax Regime  
 (Accomplish only if with **MULTIPLE Tax Regimes**)



Taxpayer Identification Number (TIN) **1 0 0 0 0 0** Tax Filers' Last Name \_\_\_\_\_

**Part X - CONSOLIDATED COMPUTATION BY TAX REGIME**  
 Instructions: (mark appropriate box)  
 A. Only one activity/project under EXEMPT and/or SPECIAL Tax Regimes. Fill out the applicable columns below.  
 B. Two or more activities/projects under EXEMPT and/or SPECIAL Tax Regimes. Accomplish Part XI-Mandatory Attachments per activity and reflect consolidated amounts from Part XI on the corresponding columns below.

	TAXPAYER			SPOUSE		
	A. Exempt	B. Special	C. Regular	D. Exempt	E. Special	F. Regular
<b>SCHEDULE A - Basis of Tax Relief</b>						
1 Investment Promotion Agency (IPA)/Implementing Government Entity						
2 Legal Basis						
3 Registered Activity/Program (Reg. No.)						
4 Special Tax Rate						
5 Effectivity Date of Tax Relief/Exemption From (MM/DD/YYYY)						
6 Expiration Date of Tax Relief/Exemption To (MM/DD/YYYY)						

**SCHEDULE B - Computation of Income Tax** (Do NOT enter Deductions, as Credits or Losses are shown; do not round up)

DESCRIPTION	TAXPAYER/FILER			SPOUSE				
	A. Total Exempt (D = A + B + C)	B. Total Special	C. Regular	D. Total (D = A + B + C)	E. Total Exempt	F. Total Special	G. Regular	H. Total (H = E + F + G)
1 Sales/Revenues/Receipts/Fees (EXEMPT/SPECIAL: If letter B of instructions above is marked from All of Part XI Schedule B item 1A/B) (REGULAR: From Part V Schedule 3A item 2A/B)								
2 Less: Sales Returns/Allowances/Discounts/EXEMPT/SPECIAL: If letter B of instructions above is marked from All of Part XI Schedule B item 2A/B) (REGULAR: From Part V Sched. 3A item 4A/B)								
3 Net Sales/Revenues/Receipts/Fees (Item 1 Less Item 2)								
4 Less: Cost of Sales/Services/EXEMPT/SPECIAL: If letter B of instructions above is marked from All of Part XI Schedule B item 3A/B) (REGULAR: From Part V Schedule 3A item 4A/B)								
5 Gross Income (Loss) from Operation (Item 3 Less Item 4)								
Less: Deductions Allowable under Existing Laws								
6 Ordinary Allowable Itemized Deductions (EXEMPT/SPECIAL: From Schedule C item 8) and/or (if letter B of instruction above is marked from All of Part XI Schedule B item 6A/B) (REGULAR: From Part V Schedule 3A item 13A/B)								
7 Special Allowable Itemized Deductions (EXEMPT/SPECIAL: From Schedule D item 5) and/or (if letter B of instructions above is marked from All of Part XI Schedule B item 7A/B) (REGULAR: From Part V Schedule 3A item 14A/B)								
8 Allowance for Net Operating Loss Carry Over (NOLCO) (From Part V Sched. 3A item 15A/B)								
9 Total Allowable Itemized Deductions (Sum of items 6 to 8)								

**OR**

10 Optional Standard Deduction (OSD) (40% of Item 3)	
11 Net Income (Loss) (If itemized item 5 Less item 9; If OSD item 3 Less item 10)	
Add: Other Non-Operating Income (specify below) (EXEMPT/SPECIAL: If letter B of instructions above is marked from all of Part XI Schedule B items 10A/10B and 11A/11B) (REGULAR: From Part V Schedule 3A items 19A/19B and 20A/20B)	
12	
13	
14 Amount Received/Share in Income by a Partner from a GPP (From Part V Schedule 3A item 21A/21B)	
15 Total Other Non-Operating Income (Sum of items 12 to 14)	
16 Total Taxable Income (Loss) (Sum of items 11 and 15)	
17 TAX DUE - Exempt (Item 16A/16E x 0%) and/or (From all of Part XI Schedule B item 15); Special (Item 16B/16F x applicable income tax rate) and/or (From all of Part XI Schedule B item 15); Regular (From Part V item 31)	

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# Annual Income Tax Return

Consolidation of ALL Activities per Tax Regime

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Taxpayer Identification Number (TIN) 000000

Tax Filer's Last Name

Description	Schedule C - Ordinary Allowable Itemized Deductions (attach additional sheets, if necessary)			
	A. Exempt	B. Special	C. Exempt	D. Special
1 Amortizations				
2 Bad Debts				
3 Charitable and Other Contributions				
4 Depletion				
5 Depreciation				
6 Entertainment, Amusement and Recreation				
7 Fringe Benefits				
8 Interest				
9 Losses				
10 Pension Trusts				
11 Rental				
12 Research and Development				
13 Salaries, Wages and Allowances				
14 SSS, GSIS, Philhealth, HDMF and Other Contributions				
15 Taxes and Licenses				
16 Transportation and Travel				
17 Others (Deductions Subject to Withholding Tax and Other Expenses) (Specify below, Add additional sheet(s), if necessary)				
a) Janitorial and Messengerial Services				
b) Professional Fees				
c) Security Services				
d)				
18 Total Ordinary Allowable Itemized Deductions (Sum of Items 1 to 17) (To Part X Schedule B Item 6)				
Description	Schedule D - Special Allowable Itemized Deductions (attach additional sheets, if necessary)			
	A. Taxpayer/Filer	B. Spouse	C. Exempt	D. Special
1				
2				
3				
4				
5 Total Special Allowable Itemized Deductions (Sum of Items 1 to 4) (To Part X Schedule B Item 7)				

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# Annual Income Tax Return

Mandatory Attachments Per Activity



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Taxpayer Identification Number (TIN)	Tax Filer's Last Name
0 0 0 0 0	

## Part XI – Mandatory Attachment per Activity (If with more than 1 activity per Tax Regime)

Mark "X" the applicable Tax Regime  Exempt  Special Rate

If there are two or more activities/projects under Exempt and/or Special Tax Regimes, accomplish Part XI-Mandatory Attachments per Activity.

### Schedule A – Activity Profile for Tax Relief Under Special Law/International Tax Treaty

(Accomplish the Mandatory Attachments for each activity, as applicable)

Description	A. Taxpayer/Filer	B. Spouse
1 Investment Promotion Agency (IPA)/Implementing Government Entity		
2 Legal Basis		
3 Registered Activity/Program (Registration No.)		
4 Tax Rate		
5 Effectivity Date of Tax Relief/Exemption [ From (MM/DD/YYYY) ]	/ /	/ /
6 Expiration Date of Tax Relief/Exemption [ To (MM/DD/YYYY) ]	/ /	/ /

### Schedule B – Computation of Income Tax

(DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)

Description	A. Taxpayer/Filer	B. Spouse
1 Sales/Receipts/Revenues/Fees (To Part X Item 1)		
2 Less: Sales Returns, Allowances and Discounts (To Part X Item 2)		
3 Net Sales/Receipts/Revenues/Fees (Item 1 Less Item 2)		
4 Less: Cost of Sales/Services (To Part X Item 4)		
5 Gross Income/(Loss) from Operation (Item 3 Less Item 4)		
Less: Deductions Allowable under Existing Laws		
6 Ordinary Allowable Itemized Deductions (From Schedule C Item 18) (To Part X Item 6)		
7 Special Allowable Itemized Deductions (From Schedule D Item 5 &/or Item 10) (To Part X Item 7)		
8 Total Itemized Deductions (Sum of Items 6 and 7)		
9 Net Income/(Loss) (Item 5 Less Item 8)		
Add: Other Non-Operating Income (specify below) (To Part X Items 12 and 13)		
10		
11		
12 Total Other Non-Operating Income (Sum of Items 10 and 11)		
13 Total Taxable Income/(Loss) (Sum of Items 9 and 12)		
14 Applicable Income Tax Rate		
15 Tax Due [Special: (Item 5 X Item 14)] [Exempt: Item 13 X Item 14 (0%)] (To Part X Item 17)		

### Schedule C – Ordinary Allowable Itemized Deductions (attach additional sheet/s, if necessary)

Description	A. Taxpayer/Filer	B. Spouse
1 Amortizations		
2 Bad Debts		
3 Charitable and Other Contributions		

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# Annual Income Tax Return

Mandatory Attachments Per Activity



Taxpayer Identification Number (TIN)	Tax Filer's Last Name
0 0 0 0 0	

Continuation of Schedule C		(DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)	
Description	A. Taxpayer/Filer	B. Spouse	
4 Depletion			
5 Depreciation			
6 Entertainment, Amusement and Recreation			
7 Fringe Benefits			
8 Interest			
9 Losses			
10 Pension Trusts			
11 Rental			
12 Research and Development			
13 Salaries, Wages and Allowances			
14 SSS, GSIS, Philhealth, HDMF and Other Contributions			
15 Taxes and Licenses			
16 Transportation and Travel			
17 Others (Deductions Subject to Withholding Tax and Other Expenses) (Specify below, Add additional sheet(s), if necessary)			
a	Janitorial and Messengerial Services		
b	Professional Fees		
c	Security Services		
d			
18 Total Ordinary Allowable Itemized Deductions (Sum of Items 1 to 17d) (To Schedule B Item 6)			

Schedule D - Special Allowable Itemized Deductions (attach additional sheet/s, if necessary)

Schedule D.1 - Taxpayer/Filer		
Description	Legal Basis	Amount
1		
2		
3		
4		
5 Total Special Allowable Itemized Deductions - Taxpayer/Filer (Sum of Items 1 to 4) (To Schedule B Item 7A)		

Schedule D.2 - Spouse		
Description	Legal Basis	Amount
6		
7		
8		
9		
10 Total Special Allowable Itemized Deductions - Spouse (Sum of Items 6 to 9) (To Schedule B Item 7B)		

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