

The Ultimate DIY BIR Tax Compliance Guide for Freelancers

2023 edition

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BIR Accredited Tax Practitioner

Feedbacks from Online Freelancers:

I was sooooo worried back then when i was still in the process of registering in BIR as a professional. There's too many information, process and documents to do!

Having The Ultimate DIY BIR Tax Compliance Guide in my journey as a freelancer helped me a lot and lessen the time i would have spent in registration and doing my taxes.

It's detailed, easy to understand and always updated .

- **Angel Gronstad**, Online Freelancer | CEO of Coffee Darling Inc

Good eve po. Thank you po sa "The Ultimate DIY BIR Tax Compliance Guide for Freelancers" malaking tulong po sa registration.

Sobrang dami ng tao sa RDO at maingay din, ang hirap if mag-reregister ng walang idea sa mga forms and process.

From 7 AM to 5:20 PM sa BIR RDO 54B last Monday. Ang tagal pero nakatapos naman po same day.

- **Jennilyn Felipe**, Online Freelancer | Virtual Assistant

Hello! I just registered with BIR two weeks ago, and I just want to give a huuuuuge thank you to whoever wrote the ultimate guide. It's been a tremendous help.

- **Manoling Seveses Martinez**, Online Freelancer

I want to say thank you sa group na ito. I already registered my virtual assistance business to BIR kahapon. Salamat sa guide. Although medyo iba ang process dito sa Valenzuela City still complete ang forms ko bago ako pumunta. Thank you talaga!

- **Rani Gil**, Online Freelancer | Virtual Assistant

Thank you soooo much for the Ultimate Guide! Been reading it a couple of times already, trying to grasp everything. Sobrang helpful po maraming salamat.

- **Abbie Razel**, *Online Freelancer / Instagram Strategist*

Tax Filing - I followed a guide from George Mikhail Aurelio. Sobrang helpful and ang daling sundan kaya nakapag file na din ako on my own for the second quarter without stress! Sobrang thank you kahit di nya ko client.

- **Annabel De Lara**, *Online Freelancer / Virtual Assistant*

I'm officially a Registered Freelancer with the BIR! Super happy and kilig huhu..
Pwede na ako mag-loan sa bank.

I registered all by myself (DIY) with the BIG BIG HELP of sir George Mikhail Aurelio. He's an Accountant and he helps Freelancers register their businesses.

He has a super detailed GUIDE that he gives away for FREE. Just send him a message. Thank you sir!

- **Yen Habijan**, *Online Freelancer / Direct Response Copywriter*

Hello guys! George here,

I'm the founder of GA Consulting. I together with my team are empowering Online Freelancers through simple & stress-free tax compliance.

Tax laws or rulings change overtime, thus the need for the yearly update.

As I promised.. I will update this DIY guide every year, so here it is. The 2023 version. The very first version of this guide is the 2021 version. As long as I'm here, together with the awesome GA Consulting team.. We will support you!

Also, it is important that the guide is updated yearly to make the **tax period or the dates updated** and include all the **BIR updates** that have direct effect on Online Freelancers BIR Registration and BIR Tax Compliance.

All the information in this guide is based on our actual experience working with our clients and with the BIR and also with the feedbacks of freelancers who successfully registered their freelancing business in the BIR using this DIY guide.

I hope this guide will help you with your BIR Registration and BIR Ongoing Tax Compliance.

Congrats on being part of the 1%!

You heard it right! BIR Registered Online Freelancers are the super minority in our industry, so BIG thumbs up to you, since you're reading this, it means that you are interested or planning in registering your freelancing business in the BIR.

Cheers!
George

The Best Way To Use This Guide

Do-It-Yourself Guide

If you are **NOT YET** a BIR Registered Freelancer. To avoid being overwhelmed. *Please only focus on Part I - Freelancers BIR Registration.* Save your time and read Part II onwards, **ONLY** after you are already a BIR Registered Freelancer.

If you're already using our previous version of the DIY guide, then know that, for 2023 version, I just updated the dates but the tax filing guide is still the same. No Tax Filing changes for year 2023, if there is. I will let you know.

Done-For-You services

Now, if you just found out this guide but you are really looking for someone to do it for you. Meaning you don't have spare time to DIY, we can help you too.

We also provide Done-For-You services..

Here's the link for the consultation call for that.

[Consultation Call Link](#)

YES, the consultation is FREE.

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Part I

BIR Registration as a Freelancer Complete Guide

Requirements to register your Freelance Business:

1. Taxpayer Identification Number
2. Occupational Tax Receipt
3. Valid ID - with birthdate and address
4. BIR Form 1901 - Application for Registration
5. BIR Form 0605 - Annual Registration Fee
6. BIR Form 1906 - Application for Authority to Print Receipts and Invoices
7. BIR Form 1905 - For Registration of Books of Accounts
8. Intent to avail the 8% Tax Option
9. DTI Certificate of Business Name Registration - **Recommended but OPTIONAL**
10. Special Power of Attorney (SPA).

Detailed explanation per requirements:

1. **Taxpayer Identification Number.** Most of the time meron ka na nito. Kung wala pa, the BIR will be process your TIN kasabay ng registration.

NEW BIR Update!

No need to visit OLD RDO (This is the Old RULE). Direct na agad tayo sa NEW RDO.

Good news!

The TIN Transfer, if ever your old RDO is different on your NEW RDO will now be processed on your new RDO. It is now instant. No more waiting of 5 business days.

Reference:

<https://www.facebook.com/TheGAConsulting/posts/911425179422809>

Just bring 2 copies of BIR Form 1905 for the request of change of RDO.

[Link to BIR Form 1905 templates.](#)

2. Occupational Tax Receipt

You will get this in your Municipal Hall

Requirements:

1. Valid ID, bring two para sure
2. Fees 200.00 to 450.00, depending on the Municipality.

In our experience may mga Municipal Hall na walang Occupational Tax Receipt (OTR). This is not our problem, just proceed to the registration process and skip OTR.

3. Valid ID - with birthdate and address.

Make sure that your address is current and the same with the address that you will use in your registration. If not, you may get a barangay certificate with the current address. You may also bring billings like meralco, maynilad under your name for proof of address.

4. BIR Form 1901 version January 2018.

Print in 2 Copies. Sign the form. [Link to templates.](#)

5. BIR Annual Registration Fee (BIR Form 0605). PHP 500.00

Recommended but OPTIONAL.

Pay in advance the Registration Fee using the Globe GCash. This is the format.

If you did not pay this in advance, you will have to pay this in the nearest bank in the RDO, which will take a lot of time and will delay your registration.

Note, that if you don't have a TIN yet, you cannot pay the Registration Fee in advance.

Step 1. Download and install the eBIR

<https://www.bir.gov.ph/index.php/eservices/ebirforms.html>

Step 2. Refer to Page 8 and 9 for the Profile Fill up.

Step 3. Choose BIR Form 0605 - Payment Form and click Fill-up.

Step 4. Print 3 Hard Copies.

Step 5. Optional. Pay using GCash. Print and attached to every BIR Form 0605.

Guide for the BIR Form 0605 - Registration Fee and Payment using GCash

Profile

*Taxpayer Identification Number:

RDO Code:

Line of Business:

122 - 456 - 789 - 000

028

VIRTUAL ASSISTANT

Taxpayer's Name (Last Name, First Name, Middle Name For Individual)

Registered Name (For Non-Individual) :

AURELIO, GEORGE MIKHAIL, RULLODA

Registered Address:

79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117

Zip Code:

Telephone Number:

1117

0285177015

Email Address:

georgevirtual@thegaconsulting.com

List of BIR Forms:

BIR Form 0605 - Payment Form

Fill-up

BIR Form 0605 - Registration Fee template

 Republika ng Pilipinas Kagawaran ng Pananalapi Kawanihan ng Rentas Internas		Payment Form		BIR Form No. 0605 September 2003(ENCS)	
1 For the ☒ Calendar ☐ Fiscal		3 Quarter ☐ 1st ☐ 2nd ☐ 3rd ☐ 4th		4 Due Date (MM/DD/YYYY) 12 31 2023	
2 Year Ended (MM/YYYY) 12 - December 2023		5 No. of Sheets Attached 0		6 ATC MC180	
7 Return Period (MM / DD / YYYY) 12 31 2023		8 Tax Type RF			
Part I Background Information					
9 Taxpayer Identification No. 122 456 789 000		10 RDO Code 028		11 Taxpayer Classification ☒ I ☐ N	
12 Line of Business/Occupation VIRTUAL ASSISTANT		13 Taxpayer's Name (Last Name, First Name, Middle Name for Individuals) /(Registered Name for Non-Individuals) AURELIO, GEORGE MIKHAIL, RULLODA			
14 Telephone Number 0285177015		15 Registered Address 79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1			
16 Zip Code 1117		17 Manner of Payment Voluntary Payment ☐ Self-Assessment ☐ Penalties ☐ Tax Deposit/Advance Payment ☐ Income Tax Second Installment(Individual) ☒ Others(Specify) REGISTRATION FEE			
18 Type of Payment ☐ Installment ☐ No. of Installment ☐ Partial Payment ☒ Full Payment		19 Per Audit/Delinquent Account ☐ Preliminary/Final Assess/Deficiency Tax ☐ Accounts Receivable/Delinquent Account			
Part II Computation of Tax					
19 Basic Tax/Deposit/Advance Payment		19 500.00			
20 Add: Penalties					
Surcharge 20A 0.00		Interest 20B 0.00		Compromise 20C 0.00	
20D 0.00		20D 0.00			
21 Total Amount Payable(Sum of Items 19 & 20D)		21 500.00			
☐ Pre-approved by Investigating Office					
☐ Not approved by Investigating Office					

GCash Payment Guide for the Registration Fee:

Pay Bills > Government > BIR

6:52

< Back

Pay Bills

Confirm

BIR

CONFIRMATION

You are about to pay

PHP 500.00

using your GCash

Form Series	0600 (Payment Form)
Form Number	0605
Tax Type	RF
Return Period	123123
TIN	122456789
Branch Code	00000
Email	georgevirtual@thegaconsulting.com

Please note that several billers charge a service fee.

6. BIR Form 1906 - Application for Authority to Print Receipts and Invoices

This is for your printing of Official Receipts. Sample in Templates.

Official Receipts.

You will ask the BIR officer who is processing your registration that you want them to also process the Official Receipts (O.R.) printing. The cost for the minimum: 10 booklets with 50 pcs receipt per booklet, is around 1,500 to 2,000. All of the BIR RDO have a suggested printer.

Clarification: Walang Official Receipt printing business si BIR Officer, but common na may mga kakilala na silang BIR Accredited Printer. Mas mapapabilis kung kay BIR Officer mo na sabihin na gusto mo ipaprocess sakanya ang O.R. This is what we do, less hassle.

They will assist you with everything. Their assistance is already included in the 1.5k to 2k O.R. payment. Just discuss with them what size of the O.R. you prefer. The standard is about $\frac{1}{3}$ of Short Bond Paper. 7 inches Length and 5 inches height. This is non-carbon and duplicate. You may request for a Carbon O.R. but expect the pricing to be higher.

The printer will usually take 1 to 2 weeks to complete.

7. BIR Form 1905 - For the Registration of your Books of Account

You can buy books in the Office Supplies. Ex. National Bookstore and Expressions.

2 Copies. See Template.

1. General Journal
2. General Ledger
3. Cash Receipt Book
4. Cash Disbursement Journal

8. Intent to avail the 8% Tax Option. - 1 Copy.

[See Templates.](#)

9. DTI - Recommended but optional

DTI is OPTIONAL and for loan and branding purposes.

You have ownership of that name throughout the country and no one else can use it

***No tradename means that your business name will be your Full Name.**

We recommend you get DTI if you have plans for loans. As many loan providers include it as one of the requirements.

Note that we have clients who got their loans approved even without DTI. But we also received feedback that the loan provider is asking for a DTI Certificate of Registration.

No need to go to the DTI office. This can be done all thru online and paid using GCash. Certificate will be sent in PDF. <https://bnrs.dti.gov.ph/registration>

10. Special Power of Attorney (SPA).

If you prefer someone to process it for you, you need an SPA. See Templates.

Estimated Total Cost to Register:

1. BIR Registration Fee:	500.00
2. Books of Account: 50 x 4	200.00
3. Occupational Tax Receipt	400.00
4. Official Receipt: 10 Booklet	<u>2,000.00</u>
Total	3,100.00
5. DTI - Optional	<u>2,030.00</u>
If with DTI Total	5,130.00

Now that you have all the requirements. You may now go to the BIR RDO assigned to your business address and follow these steps:

[Link to templates.](#)

#BIR Update 1#

Online Submission of registration documents is now possible.

Please note that this is not yet smooth as of writing this guide, as the BIR is still adjusting also on this online registration of business.

If your BIR RDO is too far away, you may consider this. Basically it is the same with manual registration, you just have to scan all your registration documents in PDF and email it to the BIR.

Important: This is not completely online, you will still have to claim personally your BIR Certificate of Registration and process the printing of your O.R. and Books of Account with the same steps in this guide.

Reference:

<https://www.facebook.com/TheGAConsulting/posts/786578031907525>

#BIR Update 2# - BIR Online Appointment

Check if your RDO is now accepting Online Appointment. This is like the passport appointment system. Less hassle and save a lot of time in queuing.

Reference:

<https://www.facebook.com/TheGAConsulting/posts/745565816008747>

You have now decided to have an online appointment or do a walk-in? Now let's proceed with what you will expect inside the BIR office.

1. Proceed to the window assigned for new Business Registration and submit all the documents.
2. Ask the BIR officer that you need their help to process your BIR Official Receipts. The requirement for this is the BIR Form 1906, you already have this with you.
 - Normally the BIR Officer will advise you on what date you can claim your BIR Certificate of Registration. I advise that you get the number of the

officer so that, you can follow-up and just have to get back when both the COR and Official Receipts are ready for pick-up. This is to save time. As the BIR Certificate of Registration usually completed in 1 or 2 days, if you returned the next day to claim your COR, your Official Receipts are not yet available, so you will have to go back again to get your OR.

- On the day you will pick up your BIR COR and the Official Receipts, bring with you the 4 Books of Account and the BIR Form 1905.
- Register the 4 Books with the windows processing the registration of the books.

3. Complete BIR Registration Documents:

You should have all of the these:

1. BIR Certificate of Registration
2. 4 Books of Account - Registered in the BIR.
 - **Cash Receipt Book - This is the most important journal to be registered.**
 - General Journal
 - General Ledger
 - Cash Disbursement Journal

Note that some BIR Offices only requires 2 books or there are instances that only 1 book. Make sure the one that the BIR register is the **Cash Receipt Book Journal**. This is what we need for the 8% taxpayer bookkeeping compliance.

3. Official Receipts: 10 Booklet
4. Received Copy of BIR Form 1901 - Registration Application
5. Received Copy of BIR Form 1905 - Books

Congratulations!!

That's it! You are now a registered Freelance Business!

Stop here..

Part II onwards is for the Tax Compliance. This will only matter once you have already finished with the registration in the BIR as a Freelancer.

Part II to V is for the ongoing BIR Tax Compliance guide.

If you have questions or clarifications ask it on our Freelancers BIR Tax Compliance Support Group.

Facebook Group link:

<https://www.facebook.com/groups/FreelancersBIRTaxCompliance/>

Freelancers BIR Tax Compliance

Ready to file your first Income Tax Return? Awesome!

Important. Since we now recommend that you get a DTI, our DIY Freelancers BIR Tax Compliance Guide is for **Freelancer registration with DTI - Single Proprietor**.

Question: Can I still use this guide even if I don't have a DTI or I'm registered as a **Freelancer Professional**?

Yes. The only difference is what to tick or choose on the **Taxpayer/Filer Type & Alphanumeric Tax Code (ATC)**:

Taxpayer/Filer Type

With DTI: Single Proprietor

Without DTI: Professional

Alphanumeric Tax Code (ATC)

With DTI: II015 Business Income-8% IT Rate

Without DTI: II017 Income from Profession-8% IT Rate

Part II

Tax Compliance - 1st Quarter of the Year

BIR Tax Forms needed to file:

1. BIR Form 1701Q1v2018 - Quarterly Income Tax Return
2. BIR Form 2551Qv2018 - Quarterly Percentage Tax Return

1st Quarter Tax Period is from January 2023 to March 2023.

Requirements:

1. Total Income For the month of January 2023 to March 2023.
2. Latest eBIR.
3. File the BIR Form 1701Q1v2018 - 1st Quarter
4. After you receive the BIR Tax Return Receipt Confirmation.
If with payment. Pay the Tax Due using GCash App.
5. Save the GCash Payment Receipts. Use Google Drive or Dropbox to back up your files online. This is important, so that even if your computer breaks, your files are safe.
6. File the BIR Form 2551Qv2018 - 1st Quarter 2023
7. Update the Cash Receipt Book using the Income Summary

[Income Summary Link](#)

For all the presentations we will use the following Taxpayer information and data for presentation purposes only.

Taxpayer Name

First: GEORGE MIKHAIL

Middle: RULLODA

Last: AURELIO

TIN: 122-456-789-000

RDO Code: 028

Zip Code: 1117

Email Address: georgevirtual@gaconsulting.com

Tax Option: 8% Income Tax Rate

Birth Date: September 9, 1991

Freelance Business: Virtual Assistant

With DTI: GA Virtual Assistant Services

BIR Registration Date: January 20, 2023

Registered Address: 79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117

Telephone Number: 028-517-7015

Visual Step by step presentation

1. Download and install the eBIR

<https://www.bir.gov.ph/index.php/eservices/ebirforms.html>

2. Run the eBIR Software and fill up the profile using your BIR Certificate of Registration. Every detail is important. Make sure all the information is correct. This will be used in all your Filed BIR Tax Returns.

Profile guide

Profile

*Taxpayer Identification Number:

RDO Code:

Line of Business:

122 - 456 - 789 - 000

028

VIRTUAL ASSISTANT

Taxpayer's Name (Last Name, First Name, Middle Name For Individual)

Registered Name (For Non-Individual) :

AURELIO, GEORGE MIKHAIL, RULLODA

Registered Address:

79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117

Zip Code:

Telephone Number:

1117

0285177015

Email Address:

georgevirtual@thegaconsulting.com

List of BIR Forms:

BIR Form 1701Qv2018 - Quarterly Income Tax Return For Self-Employed Individuals, Estates and Trusts (NEW)

Fill-up

File Name	Return Period	Date Created
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19

3. Choose BIR Form 1701Qv2018 and click Fill-up.

List of BIR Forms:

(Please Select)...	Fill-up
BIR Form 1701Qv2018 - Quarterly Income Tax Return For Self-Employed Individuals, Estates and Trusts (NEW)	
BIR Form 1702EX - Annual Income Tax Return (EXEMPT)	
BIR Form 1702EXv2018 - Annual Income Tax Return (EXEMPT)	
BIR Form 1702MX - Annual Income Tax Return (MIXED)	
BIR Form 1702MXv2018 - Annual Income Tax Return (MIXED)	
BIR Form 1702RT - Annual Income Tax Return (REGULAR)	
BIR Form 1702RTv2018 - Annual Income Tax Return (REGULAR)	
BIR Form 1702Q - Quarterly income Tax Return	
BIR Form 1704 - Improperly Accumulated Earnings Tax Return	
BIR Form 1706 - ONETT Capital Gains Tax Return (Capital Asset)	

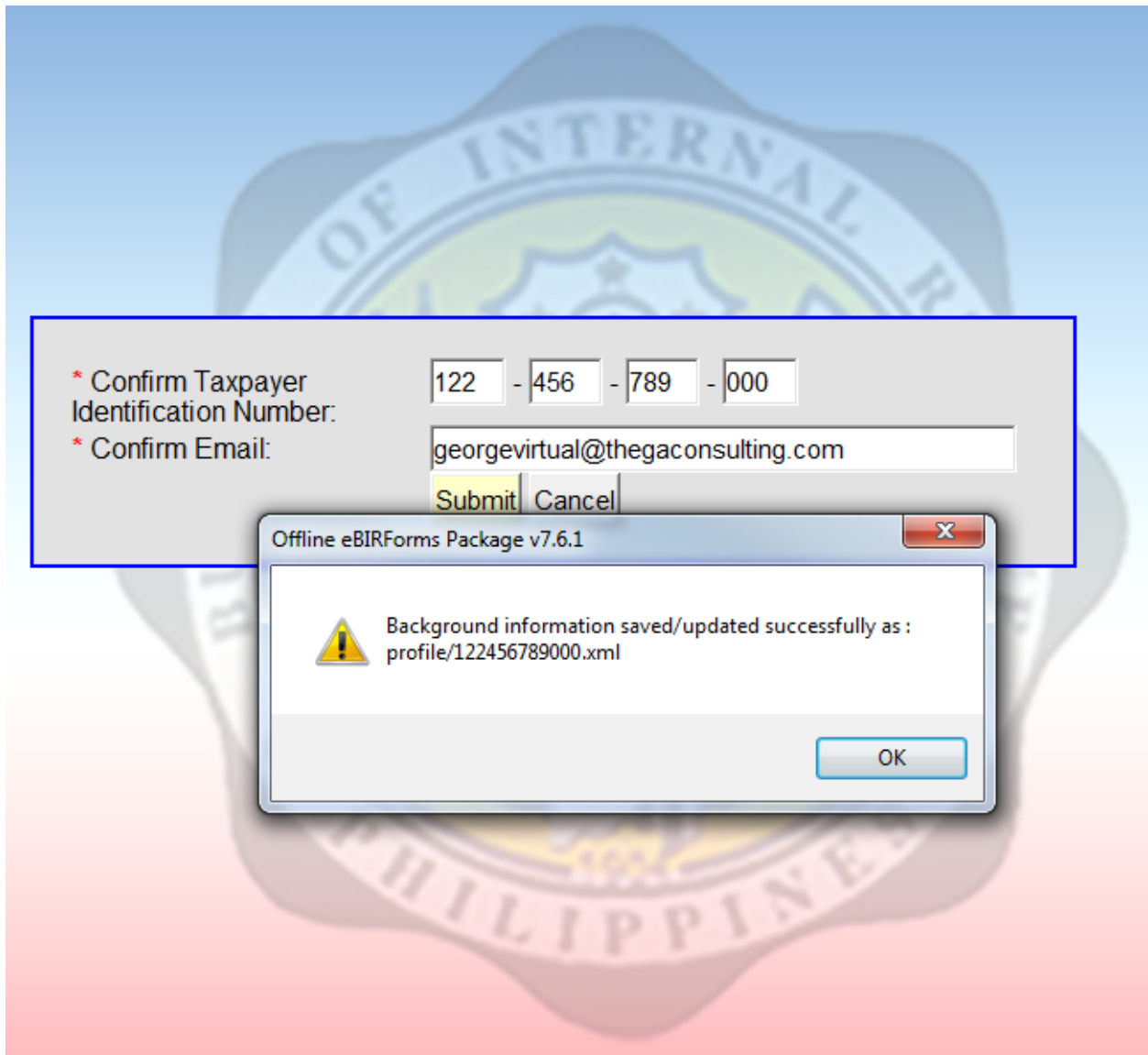
4. Confirm Taxpayer Identification Number and Email and click submit.
This is to double check your TIN and email. This will not pop out on the future filings.

*** Confirm Taxpayer Identification Number:** 122 - 456 - 789 - 000

*** Confirm Email:** georgevirtual@thegaconsulting.com

Submit Cancel

5. Click OK.



6. Click the Fill-up and OK. This time you will be directed already to the Tax Return.

Profile

*Taxpayer Identification Number: 122 - 456 - 789 - 000 RDO Code: 028 Line of Business: VIRTUAL ASSISTANT

Taxpayer's Name (Last Name, First Name, Middle Name For Individual)
Registered Name (For Non-Individual) : AURELIO, GEORGE MIKHAIL, RULLODA

Registered Address: 79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117

Zip Code: 1117 Telephone Number: 0285177015

Email Address: georgevirtual@thegaconsulting.c

List of BIR Forms:

BIR Form 1701Qv2018 - Quar Trusts (NEW) Fill-up

Offline eBIRForms Package v7.6.1

Background information saved/updated successfully as : profile/122456789000.xml

OK

File Name	Return Period	Date Created
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BIR Form 1701Q version 2018 Tax Preparation

PART I

1. For the Year: 2023
2. Quarter: First
3. Amended Return: No
4. Number of Sheet/s Attached: 0
5. TIN: Double Check
6. RDO Code: Double Check
7. Taxpayer/Filer Type: Single Proprietor
8. Alphanumeric Tax Code (ATC): II015 Business Income-8% IT Rate
9. Taxpayer Name: Double Check
10. Address: Double Check
11. Date of Birth: 09/09/1991
12. Email Address: Double Check
13. Citizenship: Filipino
14. Foreign Tax Number: Blank
15. Claiming Foreign Tax Credits?: Blank
16. Tax Rate: 8% on Gross Sales
- 16A. Not applicable for 8% Taxpayer

For BIR BCS/
Use Only Item:



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No. 1701Q January 2018 (ENCS) Page 1		Quarterly Income Tax Return for Individuals, Estates and Trusts Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.		 1701Q 01/18ENCS P1	
1 For the Year	2023	2 Quarter	☒ First ☐ Second ☐ Third	3 Amended Return?	☐ Yes ☒ No
4 Number of Sheet/s Attached 0					
PART I - BACKGROUND INFORMATION ON TAXPAYER/FILER					
5 Taxpayer Identification Number (TIN)		122 - 456 - 789 - 000		6 RDO Code 028	
7 Taxpayer/Filer Type		☒ Single Proprietor ☐ Professional ☐ Estate ☐ Trust			
8 Alphanumeric Tax Code (ATC)		☐ II012 Business Income-Graduated IT Rates ☐ II014 Income from Profession-Graduated IT Rates ☐ II013 Mixed Income-Graduated IT Rates ☒ II015 Business Income-8% IT Rate ☐ II017 Income from Profession-8% IT Rate ☐ II016 Mixed Income-8% IT Rate			
9 Taxpayer/Filer's Name (Last Name, First Name, Middle Name for Individual)/ESTATE of (First Name, Middle Name, Last Name)/TRUST FAO:(First Name, Middle Name, Last Name) AURELIO, GEORGE MIKHAIL, RULLODA					
10 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905) 79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117					
				10A Zip Code 1117	
11 Date of Birth (MM/DD/YYYY) 09 / 09 / 1991		12 Email Address georgevirtual@thegaconsulting.com			
13 Citizenship FILIPINO		14 Foreign Tax Number (if applicable)		15 Claiming Foreign Tax Credits? ☐ Yes ☒ No	
16 Tax Rate* (choose one, for income from business/ ☒ 8% on gross sales/receipts & other non-operating income in lieu of Graduated Rates under Sec. 24(A)(2)(a) & Percentage Tax under Sec. 116 of the NIRC, as amended [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]		16A Method of Deduction ☐ Itemized Deduction [Sec. 34(A-J), NIRC] ☐ Optional Standard Deduction (OSD) [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]]			

PART II - Background Information on Spouse - Leave Blank

Even if you are married, and based on our experience. Most of the time your spouse filed his/her income tax return separately.

PART III - Total Tax Payable - Automatic

PART IV - Leave Blank

PART V - Schedule I - Skip as we use the 8%

PART V - Schedule II - For 8% IT Rate

47 - Total 1st Quarter Income: 240,000

[Income Summary Link](#)

48 - Leave Blank

49 - Automatic

50 - Leave Blank

51 - Automatic

52 - 250,000

Standard Allowed Deduction

53 - Automatic

54 - Automatic

Schedule III - Tax Credits/Payments

Leave Blank

Schedule IV - Leave Blank

This is for penalty computation if you have failed to file and pay your taxes on the required deadlines.

TIN		Taxpayer/Filer's Last Name	
122	456 789 000	AURELIO	
PART V - COMPUTATION OF TAX DUE (DO NOT enter Centavos; 49 Centavos or less drop down; 50 or more round up)			
Declaration this Quarter		A) Taxpayer/Filer	B) Spouse
If graduated rate, fill in items 36 to 46; if 8%, fill in items 47 to 54			
Schedule I - For Graduated IT Rate			
36 Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts)	36A	0.00	36B 0.00
37 Less: Cost of Sales/Services (applicable only if availing Itemized Deductions)	37A	0.00	37B 0.00
38 Gross Income/(Loss) from Operation (Item 36 Less Item 37)	38A	0.00	38B 0.00
Less: Allowable Deductions			
39 Total Allowable Itemized Deductions	39A	0.00	39B 0.00
OR			
40 Optional Standard Deduction (OSD) (40% of Item 36)	40A	0.00	40B 0.00
41 Net Income/(Loss) This Quarter (Item 38 Less Either Item 39 OR 40)	41A	0.00	41B 0.00
Add: 42 Taxable Income/(Loss) Previous Quarter/s	42A	0.00	42B 0.00
43 Non-Operating Income (specify)	43A	0.00	43B 0.00
44 Amount Received/Share in Income by a Partner from General Professional Partnership (GPP)	44A	0.00	44B 0.00
45 Total Taxable Income/(Loss) To Date (Sum of Items 41 to 44)	45A	0.00	45B 0.00
46 Tax Due (Item 45 x Applicable Tax Rate based on Tax Table below) (To Part III, Item 26)	46A	0.00	46B 0.00
Schedule II - For 8% IT Rate			
47 Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts)	47A	240,000.00	47B 0.00
48 Add: Non-Operating Income (specify)	48A	0.00	48B 0.00
49 Total Income for the quarter (Sum of Items 47 and 48)	49A	240,000.00	49B 0.00
50 Add: Total Taxable Income/(Loss) Previous Quarter (Item 51 of previous quarter)	50A	0.00	50B 0.00
51 Cumulative Taxable Income/(Loss) as of This Quarter (Sum of Items 49 and 50)	51A	240,000.00	51B 0.00
52 Less: Allowable reduction from gross sales/receipts and other non-operating income of purely self-employed individuals and/or professionals in the amount of P250,000	52A	250,000.00	52B 0.00
53 Taxable Income/(Loss) To Date (Items 51 Less Item 52)	53A	-10,000.00	53B 0.00
54 Tax Due (Item 53 x 8% Tax Rate) (To Part III, Item 26)	54A	0.00	54B 0.00
Schedule III - Tax Credits/Payments			
55 Prior Year's Excess Credits	55A	0.00	55B 0.00
56 Tax Payment/s for the Previous Quarter/s	56A	0.00	56B 0.00
57 Creditable Tax Withheld for the Previous Quarter/s	57A	0.00	57B 0.00
58 Creditable Tax Withheld per BIR Form No. 2307 for this Quarter	58A	0.00	58B 0.00
59 Tax Paid in Return Previously Filed, if this is an Amended Return	59A	0.00	59B 0.00
60 Foreign Tax Credits, if applicable	60A	0.00	60B 0.00
61 Other Tax Credits/Payments (specify)	61A	0.00	61B 0.00
62 Total Tax Credits/Payments (Sum of Items 55 to 61) (To Part III, Item 27)	62A	0.00	62B 0.00
63 Tax Payable/(Overpayment) (Item 46 or 54, Less Item 62) (To Part III, Item 28)	63A	0.00	63B 0.00
Schedule IV - Penalties			
64 Surcharge	64A	0.00	64B 0.00
65 Interest	65A	0.00	65B 0.00
66 Compromise	66A	0.00	66B 0.00
67 Total Penalties (Sum of Items 64 to 66) (To Part III, Item 29)	67A	0.00	67B 0.00
68 Total Amount Payable/(Overpayment) (Sum of Items 63 and 67) (To Part III, Item 30)	68A	0.00	68B 0.00

Click Validate - Validation successful prompt if everything is in order. Click OK.

The screenshot displays the BIR Form 1701Qv2018 interface. A modal dialog box titled "BIR Form No. 1701Qv2018" is centered on the screen, showing a yellow warning icon and the message: "Validation successful. Click on Edit if you wish to modify your entries." with an "OK" button.

The background form is divided into several sections:

- PART III - TOTAL TAX PAYABLE** (DO NOT enter Centavos, 49 Centavos or less drop down, 50 or more round up)
- Particulars** table with columns for **A) Taxpayer/Filer** and **B) Spouse**.
- PART IV - DETAILS OF PAYMENT** table with columns for **Particulars**, **Drawee Bank/Agency**, **Number**, **Date (MM/DD/YYYY)**, and **Amount**.
- 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)**

At the bottom of the form, there are navigation buttons: "Prev", "1", "2", "Next", "Validate", "Edit", "Save", "Print", and "Submit / Final Copy".

Click - Submit / Final Copy

Are you sure you want to submit? **OK**

eBIR Forms Terms of Service Agreement (TOSA) - Click **Ok**

After submission you will receive a Tax Return Receipt Confirmation for a few hours.

Print in PDF the BIR Form 1701Q Tax Return and the TRRC received for your reference and proof of filing.

Tax Return Receipt Confirmation Sample

Tax Return Receipt Confirmation

From: ebirforms-noreply@bir.gov.ph

This confirms receipt of your submission with the following details subject to validation by BIR:

File name: 122456789000-1701Qv2018-122023Q1.xml

Date received by BIR: 5 April 2023

Time received by BIR: 01:15 PM

Penalties may be imposed for any violation of the provisions of the NIRC and issuances thereof.

FOR RETURNS WITH PAYMENT

Please print this e-mail together with the RETURN and proceed to pay through the Authorized Agent Bank / Collection Agent / GCASH or use other payment options.

This is a system-generated email. Please do not reply.

Bureau of Internal Revenue

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DISCLAIMER

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Since there is **no tax due** for the 1st Quarter, as the income is still below 250,000. You are all done with the first quarter ITR 2023 Filing.

BIR Form 2551Qv2018 - 1st Quarter 2023 Tax Preparation

As we opt to use the 8% Income Tax Rate. **One of the features of the 8% is the exemption in paying the 3% Percentage Tax.** We just need to file a Zero Filing to avoid Open Cases as most of the time the Quarterly Percentage Tax is included in the BIR Certificate of Registration as required to file.

Important: If the Quarterly Percentage Tax is not included in your BIR Certificate of Registration, then no need for a zero filing Percentage Tax return.

Step 1 Just fill up the:

1. Calendar
2. 2023
3. Quarter: 1st
13. 8% Income Tax Rate on gross sales/receipts

List of BIR Forms:

BIR Form 2551Qv2018 - Quarterly Percentage Tax Return



Fill-up

Step 2: Validate and Submit/Final Copy

Are you sure you want to submit? **OK**

eBIR Forms Terms of Service Agreement (TOSA) - Click **Ok**

Step 3: Print in PDF and save for your reference and proof of filing.

Step 4. After receiving the TRRC. Print and save together with the BIR Form 2551Qv2018.

BIR Form 2551Q Guide - 1st Quarter 2023

For BIR BCS/ Use Only Item:		 Republic of the Philippines Department of Finance Bureau of Internal Revenue	
BIR Form No. 2551Q January 2018(ENCS) Page 1		Quarterly Percentage Tax Return <i>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filled with the BIR and one held by the Taxpayer.</i>	
1 For the ☒ Calendar ☐ Fiscal 2 Year Ended (MM/YYYY) 12 - December 2023		3 Quarter ☒ 1st ☐ 2nd ☐ 3rd ☐ 4th 4 Amended Return? ☐ Yes ☒ No 5 No. of Sheet/s Attached 0	
Part I - Background Information			
6 Taxpayer Identification Number (TIN) 122 456 789 000		7 RDO Code 028	
8 Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) AURELIO, GEORGE MIKHAIL, RULLODA			
9 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address using BIR Form No. 1905) 79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117			9A Zip Code 1117
10 Contact Number (Landline/Cellphone No.) 0285177015		11 Email Address georgevirtual@thegaconsulting.com	
12 Are you availing of tax relief under Special Law / International Tax Treaty? ☐ Yes ☒ No		12A If yes, specify	
13 Only for individual taxpayers whose sales/receipts are subject to Percentage Tax under section 116 of the Tax Code, as amended: What income tax rates are you availing? (choose one) (To be filled out only on the initial quarter of the taxable year) ☐ Graduated income tax rate on net taxable income ☒ 8% income tax rate on gross sales/receipts/others			
Part II - Total Tax Payable			
14 Total Tax Due (From Schedule 1 Item 7)			0.00
Less: Tax Credit/Payment (attach proof)			
15 Creditable Percentage Tax Withheld per BIR Form No. 2307			0.00
16 Tax Paid in Return Previously Filed, if this is an Amended Return			0.00
17 Other Tax Credit/Payment (specify)			0.00
18 Total Tax Credits/Payments (Sum of Items 15 to 17)			0.00
19 Tax Still Payable/(Overpayment) (Item 14 less Item 18)			0.00
Add: Penalties			
20 Surcharge			0.00
21 Interest			0.00
22 Compromise			0.00
23 Total Penalties (Sum of Items 20 to 22)			0.00
24 TOTAL AMOUNT PAYABLE(Overpayment) (Sum of Items 19 and 23)			0.00

Part III

Tax Compliance - 2nd Quarter of the Year

BIR Tax Forms needed to file:

1. BIR Form 1701Q1v2018 - Quarterly Income Tax Return
2. BIR Form 2551Qv2018 - Quarterly Percentage Tax Return

2nd Quarter Tax Period is from April 2023 to June 2023.

Requirements:

1. Total Income For the month of April 2023 to June 2023.
2. Latest eBIR.
3. File the BIR Form 1701Q1v2018 - 2nd Quarter
4. After you receive the BIR Tax Return Receipt Confirmation.
If with payment. Pay the Tax Due using GCash App.
5. Save the GCash Payment Receipts. Use Google Drive or Dropbox to back up your files online. This is important, so that even if your computer breaks, your files are safe.
6. File the BIR Form 2551Qv2018 - 2nd Quarter
7. Update the Cash Receipt Book using the Income Summary
[Income Summary Link](#)

BIR Form 1701Q version 2018 Tax Preparation: 2nd Quarter

Your profile is already saved in your eBIR. Just key in your TIN and your data will automatically be populated.

Choose BIR Form 1701Qv2018 and click Fill-up.

Profile

*Taxpayer Identification Number:

RDO Code:

Line of Business:

122 - 456 - 789 - 000

028

VIRTUAL ASSISTANT

Taxpayer's Name (Last Name, First Name, Middle Name For Individual)

Registered Name (For Non-Individual) :

AURELIO, GEORGE MIKHAIL, RULLODA

Registered Address:

79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117

Zip Code:

Telephone Number:

1117

0285177015

Email Address:

georgevirtual@thegaconsulting.com

List of BIR Forms:

BIR Form 1701Qv2018 - Quarterly Income Tax Return For Self-Employed Individuals, Estates and Trusts (NEW)

Fill-up

File Name	Return Period	Date Created
-----------	---------------	--------------

PART I

1. For the Year: 2023
2. Quarter: Second
3. Amended Return: No
4. Number of Sheet/s Attached: 0
5. TIN: Double Check
6. RDO Code: Double Check
7. Taxpayer/Filer Type: Single Proprietor
8. Alphanumeric Tax Code (ATC): II015 Business Income-8% IT Rate
9. Taxpayer Name: Double Check
10. Address: Double Check
11. Date of Birth: 09/09/1991
12. Email Address: Double Check
13. Citizenship: Filipino
14. Foreign Tax Number: Blank
15. Claiming Foreign Tax Credits?: Blank
16. Tax Rate: 8% on Gross Sales
- 16A. Not applicable for 8% Taxpayer

For BIR BCS/
Use Only Item:



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No. 1701Q January 2018 (ENCS) Page 1		Quarterly Income Tax Return for Individuals, Estates and Trusts Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.		 1701Q 01/18ENCS P1	
1 For the Year 2023	2 Quarter ☐ First ☒ Second ☐ Third	3 Amended Return? ☐ Yes ☒ No	4 Number of Sheet/s Attached 0		
PART I - BACKGROUND INFORMATION ON TAXPAYER/FILER					
5 Taxpayer Identification Number (TIN) 122 - 456 - 789 - 000			6 RDO Code 028		
7 Taxpayer/Filer Type ☒ Single Proprietor ☐ Professional ☐ Estate ☐ Trust					
8 Alphanumeric Tax Code (ATC) ☐ II012 Business Income-Graduated IT Rates ☐ II014 Income from Profession-Graduated IT Rates ☐ II013 Mixed Income-Graduated IT Rates ☒ II015 Business Income-8% IT Rate ☐ II017 Income from Profession-8% IT Rate ☐ II016 Mixed Income-8% IT Rate					
9 Taxpayer/Filer's Name (Last Name, First Name, Middle Name for Individual)/ESTATE of (First Name, Middle Name, Last Name)/TRUST FBO (First Name, Middle Name, Last Name) AURELIO, GEORGE MIKHAIL, RULLODA					
10 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905) 79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117					
					10A Zip Code 1117
11 Date of Birth (MM/DD/YYYY) 09 / 09 / 1991		12 Email Address georgevirtual@thegaconsulting.com			
13 Citizenship FILIPINO		14 Foreign Tax Number (if applicable) 		15 Claiming Foreign Tax Credits? ☐ Yes ☒ No	
16 Tax Rate* (choose one, for income from business/ ☒ 8% on gross sales/receipts & other non-operating income in lieu of Graduated Rates under Sec. 24(A)(2)(a) & Percentage Tax under Sec. 118 of the profession) NIRC, as amended [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]		16A Method of Deduction ☐ Itemized Deduction [Sec. 34(A-J), NIRC] ☐ Optional Standard Deduction (OSD) [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]]			

PART II - Background Information on Spouse - Leave Blank

Even if you are married, and based on our experience. Most of the time your spouse filed his/her income tax return separately.

PART III - Total Tax Payable - Automatic

PART IV - Leave Blank

PART V - Schedule I - Skip as we use the 8%

PART V - Schedule II - For 8% IT Rate

47 - Total 2nd Quarter Income: 240,000

[Income Summary Link](#)

48 - Leave Blank

49 - Automatic

50 - Fill it up using the BIR Form 1701Qv2018: 1st Quarter ITR #51.

51 - Automatic

52 - 250,000

Standard Allowed Deduction

53 - Taxable Income - Automatic: 230,000

54 - Tax Due - Automatic: **18,400**

Schedule III - Tax Credits/Payments

None.

Schedule IV - Leave Blank

This is for penalty computation if you have failed to file and pay your taxes on the required deadlines.

1701Q - Page 2 - 2nd Quarter

TIN		Taxpayer/Filer's Last Name	
122	456 789 000	AURELIO	
PART V - COMPUTATION OF TAX DUE (DO NOT enter Centavos; 49 Centavos or less drop down; 50 or more round up)			
Declaration this Quarter		A) Taxpayer/Filer	B) Spouse
If graduated rate, fill in items 36 to 46; if 8%, fill in items 47 to 54			
Schedule I - For Graduated IT Rate			
36 Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts)	36A	0.00	36B 0.00
37 Less: Cost of Sales/Services (applicable only if availing Itemized Deductions)	37A	0.00	37B 0.00
38 Gross Income/(Loss) from Operation (Item 36 Less Item 37)	38A	0.00	38B 0.00
Less: Allowable Deductions			
39 Total Allowable Itemized Deductions	39A	0.00	39B 0.00
OR			
40 Optional Standard Deduction (OSD) (40% of Item 36)	40A	0.00	40B 0.00
41 Net Income/(Loss) This Quarter (Item 38 Less Either Item 39 OR 40)	41A	0.00	41B 0.00
Add: 42 Taxable Income/(Loss) Previous Quarter/s	42A	0.00	42B 0.00
43 Non-Operating Income (specify) _____	43A	0.00	43B 0.00
44 Amount Received/Share in Income by a Partner from General Professional Partnership (GPP)	44A	0.00	44B 0.00
45 Total Taxable Income/(Loss) To Date (Sum of Items 41 to 44)	45A	0.00	45B 0.00
46 Tax Due (Item 45 x Applicable Tax Rate based on Tax Table below)(To Part III, Item 26)	46A	0.00	46B 0.00
Schedule II - For 8% IT Rate			
47 Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts)	47A	240,000.00	47B 0.00
48 Add: Non-Operating Income (specify) _____	48A	0.00	48B 0.00
49 Total Income for the quarter (Sum of Items 47 and 48)	49A	240,000.00	49B 0.00
50 Add: Total Taxable Income/(Loss) Previous Quarter (Item 51 of previous quarter)	50A	240,000.00	50B 0.00
51 Cumulative Taxable Income/(Loss) as of This Quarter (Sum of Items 49 and 50)	51A	480,000.00	51B 0.00
52 Less: Allowable reduction from gross sales/receipts and other non-operating income of purely self-employed individuals and/or professionals in the amount of P250,000	52A	250,000.00	52B 0.00
53 Taxable Income/(Loss) To Date (Items 51 Less Item 52)	53A	230,000.00	53B 0.00
54 Tax Due (Item 53 x 8% Tax Rate)(To Part III, Item 26)	54A	18,400.00	54B 0.00
Schedule III - Tax Credits/Payments			
55 Prior Year's Excess Credits	55A	0.00	55B 0.00
56 Tax Payment/s for the Previous Quarter/s	56A	0.00	56B 0.00
57 Creditable Tax Withheld for the Previous Quarter/s	57A	0.00	57B 0.00
58 Creditable Tax Withheld per BIR Form No. 2307 for this Quarter	58A	0.00	58B 0.00
59 Tax Paid in Return Previously Filed, if this is an Amended Return	59A	0.00	59B 0.00
60 Foreign Tax Credits, if applicable	60A	0.00	60B 0.00
61 Other Tax Credits/Payments (specify) _____	61A	0.00	61B 0.00
62 Total Tax Credits/Payments (Sum of Items 55 to 61)(To Part III, Item 27)	62A	0.00	62B 0.00
63 Tax Payable/(Overpayment) (Item 46 or 54, Less Item 62)(To Part III, Item 28)	63A	18,400.00	63B 0.00
Schedule IV - Penalties			
64 Surcharge	64A	0.00	64B 0.00
65 Interest	65A	0.00	65B 0.00
66 Compromise	66A	0.00	66B 0.00
67 Total Penalties (Sum of Items 64 to 66)(To Part III, Item 29)	67A	0.00	67B 0.00
68 Total Amount Payable/(Overpayment) (Sum of Items 63 and 67)(To Part III, Item 30)	68A	18,400.00	68B 0.00

Click Validate - This will prompt if everything is in order.

PART III - TOTAL TAX PAYABLE (DO NOT enter Centavos; 49 Centavos or less drop down; 50 or more round up)

Particulars	A) Taxpayer/Filer	B) Spouse
26 Tax Due (From Part V, Schedule 1-Item 46 OR Schedule II-Item 54)	26A 18,400.00	26B 0.00
27 Less: Tax Credits/Payments (From Part V, Schedule II-Item 62)	27A 0.00	27B 0.00
28 Tax Payable/(Overpayment) (Item 26 Less Item 27) (From Part V, Item 63)	28A 18,400.00	28B 0.00
29 Add: Total Penalties (From Part V, Schedule IV-Item 67)	29A 0.00	29B 0.00
30 Total Amount Payable/(Overpayment)		0.00
31 Aggregate Amount Payable/(Overpayment)		0.00

I declare under the penalties of perjury that the foregoing is true and correct. I give my consent to the assessment and collection of the tax due herein, and to the best of my knowledge and belief, are true and correct. (If Authorized Representative, I am duly authorized to execute this return on behalf of the taxpayer.)

PART IV - DETAILS OF PAYMENT

Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
32 Cash/Bank Debit Memo				
33 Check				
34 Tax Debit Memo				
35 Others (specify)				

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)

* I understand that this choice is Irrevocable for this taxable year. However, the 8% Income Tax (IT) Rate option if initially selected shall automatically be changed to graduated IT rates when taxpayer's gross sales/receipts and other non-operating income exceed Three million pesos (P3M)

Prev 1 / 2 Next

Validate Edit Save Print Submit / Final Copy

Click - Submit / Final Copy

Are you sure you want to submit? **OK**

eBIR Forms Terms of Service Agreement (TOSA) - Click **Ok**

After submission you will receive a Tax Return Receipt Confirmation for a few hours.

Print in PDF the Tax Return and the TRRC received for your reference and proof of filing.

After receiving the TRRC. Proceed to payment using GCash.

GCash payment guide: Double Check all the data before confirming.

Payment Received

B

BIR

PHP 18400.00

using your GCash

Amount Paid	PHP 18400.00
Email	georgevirtual@thegaconsulting.com
Form Type	1701Q
Branch Code	00000
Tin	122456789
Fee	PHP 0.00
Return Period	063023
Form Series	1700 (Income Tax Return)
Tax Type	IT

Ref. No. xxExampleOnlyxx

2023 XX

This has been processed and your payment will be posted
within 3 business days

GCash Pay Bills

B.

BIR Form 2551Qv2018 - 2nd Quarter 2023 Tax Preparation

Step 1 Just fill up the:

1. Calendar
2. 2023
3. Quarter: 2nd
13. 8% Income Tax Rate on gross sales/receipts

List of BIR Forms:

BIR Form 2551Qv2018 - Quarterly Percentage Tax Return



Fill-up

Step 2: Validate and Submit/Final Copy

Are you sure you want to submit? **OK**

eBIR Forms Terms of Service Agreement (TOSA) - Click **Ok**

Step 3: Print in PDF and save for your reference and proof of filing.

Step 4. After receiving the TRRC. Print and save together with the BIR Form 2551Qv2018.

BIR Form 2551Q Guide - 2nd Quarter 2023

For BIR Use Only		Republic of the Philippines Department of Finance Bureau of Internal Revenue	
BIR Form No. 2551Q January 2018(ENCS) Page 1		Quarterly Percentage Tax Return Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filled with the BIR and one held by the Taxpayer.	
		2551Q 01/18ENCS P1	
1 For the ☒ Calendar ☐ Fiscal 2 Year Ended (MM/YYYY) 12 - December 2023		3 Quarter ☐ 1st ☒ 2nd ☐ 3rd ☐ 4th 4 Amended Return? ☐ Yes ☒ No	
		5 No. of Sheet/s Attached 0	
Part I - Background Information			
6 Taxpayer Identification Number (TIN) 122 456 789 000		7 RDO Code 028	
8 Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) AURELIO, GEORGE MIKHAIL, RULLODA			
9 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address using BIR Form No. 1905) 79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117			9A Zip Code 1117
10 Contact Number (Landline/Cellphone No.) 0285177015		11 Email Address georgevirtual@thegaconsulting.com	
12 Are you availing of tax relief under Special Law / International Tax Treaty? ☐ Yes ☒ No		12A If yes, specify 	
13 Only for individual taxpayers whose sales/receipts are subject to Percentage Tax under section 116 of the Tax Code, as amended: What income tax rates are you availing? (choose one) (To be filled out only on the initial quarter of the taxable year) ☐ Graduated income tax rate on net taxable income ☒ 8% income tax rate on gross sales/receipts/others			
Part II - Total Tax Payable			
14 Total Tax Due (From Schedule 1 Item 7)			0.00
Less: Tax Credit/Payment (attach proof)			
15 Creditable Percentage Tax Withheld per BIR Form No. 2307			0.00
16 Tax Paid in Return Previously Filed, if this is an Amended Return			0.00
17 Other Tax Credit/Payment (specify) 			0.00
18 Total Tax Credits/Payments (Sum of Items 15 to 17)			0.00
19 Tax Still Payable/(Overpayment) (Item 14 less Item 18)			0.00
Add: Penalties			
20 Surcharge			0.00
21 Interest			0.00
22 Compromise			0.00
23 Total Penalties (Sum of Items 20 to 22)			0.00
24 TOTAL AMOUNT PAYABLE(Overpayment) (Sum of Items 19 and 23)			0.00

Part IV

Tax Compliance - 3rd Quarter of the Year

BIR Tax Forms needed to file:

1. BIR Form 1701Q1v2018 - Quarterly Income Tax Return
2. BIR Form 2551Qv2018 - Quarterly Percentage Tax Return

3rd Quarter Tax Period is from July 2023 to September 2023.

Requirements:

1. Total Income For the month of July 2023 to September 2023.
2. Latest eBIR.
3. File the BIR Form 1701Q1v2018 - 3rd Quarter
4. After you receive the BIR Tax Return Receipt Confirmation.
If with payment. Pay the Tax Due using GCash App.
5. Save the GCash Payment Receipts. Use Google Drive or Dropbox to back up your files online. This is important, so that even if your computer breaks, your files are safe.
6. File the BIR Form 2551Qv2018 - 3rd Quarter
7. Update the Cash Receipt Book using the Income Summary.
[Income Summary Link](#)

BIR Form 1701Q version 2018 Tax Preparation: 3rd Quarter

Your profile is already saved in your eBIR. Just key in your TIN and your data will automatically be populated.

Choose BIR Form 1701Qv2018 and click Fill-up.

Profile

*Taxpayer Identification Number:

RDO Code:

Line of Business:

122 - 456 - 789 - 000

028

VIRTUAL ASSISTANT

Taxpayer's Name (Last Name, First Name, Middle Name For Individual)

Registered Name (For Non-Individual) :

AURELIO, GEORGE MIKHAIL, RULLODA

Registered Address:

79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117

Zip Code:

Telephone Number:

1117

0285177015

Email Address:

georgevirtual@thegaconsulting.com

List of BIR Forms:

BIR Form 1701Qv2018 - Quarterly Income Tax Return For Self-Employed Individuals, Estates and Trusts (NEW)

Fill-up

File Name	Return Period	Date Created
-----------	---------------	--------------

PART I

1. For the Year: 2023
2. Quarter: Third
3. Amended Return: No
4. Number of Sheet/s Attached: 0
5. TIN: Double Check
6. RDO Code: Double Check
7. Taxpayer/Filer Type: Single Proprietor
8. Alphanumeric Tax Code (ATC): II015 Business Income-8% IT Rate
9. Taxpayer Name: Double Check
10. Address: Double Check
11. Date of Birth: 09/09/1991
12. Email Address: Double Check
13. Citizenship: Filipino
14. Foreign Tax Number: Blank
15. Claiming Foreign Tax Credits?: Blank
16. Tax Rate: 8% on Gross Sales
- 16A. Not applicable for 8% Taxpayer

For BIR
Use Only Item:



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No. 1701Q January 2018 (ENCS) Page 1		Quarterly Income Tax Return for Individuals, Estates and Trusts Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.		 1701Q 01/18ENCS P1	
1 For the Year 2023	2 Quarter ☐ First ☐ Second ☒ Third	3 Amended Return? ☐ Yes ☒ No	4 Number of Sheet/s Attached 0		
PART I - BACKGROUND INFORMATION ON TAXPAYER/FILER					
5 Taxpayer Identification Number (TIN) 122 - 456 - 789 - 000			6 RDO Code 028		
7 Taxpayer/Filer Type ☒ Single Proprietor ☐ Professional ☐ Estate ☐ Trust					
8 Alphanumeric Tax Code (ATC) ☐ 012 Business Income-Graduated IT Rates ☐ 014 Income from Profession-Graduated IT Rates ☐ 013 Mixed Income-Graduated IT Rates ☒ 015 Business Income-8% IT Rate ☐ 017 Income from Profession-8% IT Rate ☐ 016 Mixed Income-8% IT Rate					
9 Taxpayer/Filer's Name (Last Name, First Name, Middle Name for Individual)/ESTATE of (First Name, Middle Name, Last Name)/TRUST FAO:(First Name, Middle Name, Last Name) AURELIO, GEORGE MIKHAIL, RULLODA					
10 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905) 79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117					
					10A Zip Code 1117
11 Date of Birth (MM/DD/YYYY) 09 / 09 / 1991		12 Email Address georgevirtual@thegaconsulting.com			
13 Citizenship FILIPINO		14 Foreign Tax Number (if applicable) 		15 Claiming Foreign Tax Credits? ☐ Yes ☒ No	
16 Tax Rate* (choose one, for income from business/ ☒ 8% on gross sales/receipts & other non-operating income in lieu of Graduated Rates under Sec. 24(A)(2)(a) & Percentage Tax under Sec. 116 of the profession) NIRC, as amended [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]		16A Method of Deduction ☐ Itemized Deduction [Sec. 34(A-J), NIRC] ☐ Optional Standard Deduction (OSD) [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]]			

PART II - Background Information on Spouse - Leave Blank

Even if you are married, and based on our experience. Most of the time your spouse filed his/her income tax return separately.

PART III - Total Tax Payable - Automatic

PART IV - Leave Blank

PART V - Schedule I - Skip as we use the 8%

PART V - Schedule II - For 8% IT Rate

47 - Total 3rd Quarter Income: 120,000

[Income Summary Link](#)

48 - Leave Blank

49 - Automatic

50 - Fill it up using the 2nd Quarter ITR #51: 480,000

51 - Automatic: 600,000

52 - 250,000 (Always 250K fixed)

Standard Allowed Deduction

53 - Taxable Income - Automatic: 350,000

54 - Tax Due - Automatic: 28,000

Schedule III - Tax Credits/Payments

56. Tax Payment for the 2nd Quarter: (18,400)

63. Tax Payable: **9,600**

*You will notice that the tax due is still 8% of the 3rd Quarter Income (120,000 x 8%).
Use this for checking if your figures are correct.*

Schedule IV - Leave Blank

This is for penalty computation if you have failed to file and pay your taxes on the required deadlines.

1701Q - Page 2 - 2nd Quarter

TIN		Taxpayer/Filer's Last Name	
122	456 789 000	AURELIO	
PART V - COMPUTATION OF TAX DUE (DO NOT enter Centavos; 49 Centavos or less drop down; 50 or more round up)			
Declaration this Quarter		A) Taxpayer/Filer	B) Spouse
If graduated rate, fill in items 36 to 46; if 8%, fill in items 47 to 54			
Schedule I - For Graduated IT Rate			
36 Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts)	36A	0.00	36B 0.00
37 Less: Cost of Sales/Services (applicable only if availing Itemized Deductions)	37A	0.00	37B 0.00
38 Gross Income/(Loss) from Operation (Item 36 Less Item 37)	38A	0.00	38B 0.00
Less: Allowable Deductions			
39 Total Allowable Itemized Deductions	39A	0.00	39B 0.00
OR			
40 Optional Standard Deduction (OSD) (40% of Item 36)	40A	0.00	40B 0.00
41 Net Income/(Loss) This Quarter (Item 38 Less Either Item 39 OR 40)	41A	0.00	41B 0.00
Add: 42 Taxable Income/(Loss) Previous Quarter/s	42A	0.00	42B 0.00
43 Non-Operating Income (specify) _____	43A	0.00	43B 0.00
44 Amount Received/Share in Income by a Partner from General Professional Partnership (GPP)	44A	0.00	44B 0.00
45 Total Taxable Income/(Loss) To Date (Sum of Items 41 to 44)	45A	0.00	45B 0.00
46 Tax Due (Item 45 x Applicable Tax Rate based on Tax Table below) (To Part III, Item 26)	46A	0.00	46B 0.00
Schedule II - For 8% IT Rate			
47 Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts)	47A	120,000.00	47B 0.00
48 Add: Non-Operating Income (specify) _____	48A	0.00	48B 0.00
49 Total Income for the quarter (Sum of Items 47 and 48)	49A	120,000.00	49B 0.00
50 Add: Total Taxable Income/(Loss) Previous Quarter (Item 51 of previous quarter)	50A	480,000.00	50B 0.00
51 Cumulative Taxable Income/(Loss) as of This Quarter (Sum of Items 49 and 50)	51A	600,000.00	51B 0.00
52 Less: Allowable reduction from gross sales/receipts and other non-operating income of purely self-employed individuals and/or professionals in the amount of P250,000	52A	250,000.00	52B 0.00
53 Taxable Income/(Loss) To Date (Items 51 Less Item 52)	53A	350,000.00	53B 0.00
54 Tax Due (Item 53 x 8% Tax Rate) (To Part III, Item 26)	54A	28,000.00	54B 0.00
Schedule III - Tax Credits/Payments			
55 Prior Year's Excess Credits	55A	0.00	55B 0.00
56 Tax Payment/s for the Previous Quarter/s	56A	18,400.00	56B 0.00
57 Creditable Tax Withheld for the Previous Quarter/s	57A	0.00	57B 0.00
58 Creditable Tax Withheld per BIR Form No. 2307 for this Quarter	58A	0.00	58B 0.00
59 Tax Paid in Return Previously Filed, if this is an Amended Return	59A	0.00	59B 0.00
60 Foreign Tax Credits, if applicable	60A	0.00	60B 0.00
61 Other Tax Credits/Payments (specify) _____	61A	0.00	61B 0.00
62 Total Tax Credits/Payments (Sum of Items 55 to 61) (To Part III, Item 27)	62A	18,400.00	62B 0.00
63 Tax Payable/(Overpayment) (Item 46 or 54, Less Item 62) (To Part III, Item 28)	63A	9,600.00	63B 0.00
Schedule IV - Penalties			
64 Surcharge	64A	0.00	64B 0.00
65 Interest	65A	0.00	65B 0.00
66 Compromise	66A	0.00	66B 0.00
67 Total Penalties (Sum of Items 64 to 66) (To Part III, Item 29)	67A	0.00	67B 0.00
68 Total Amount Payable/(Overpayment) (Sum of Items 63 and 67) (To Part III, Item 30)	68A	9,600.00	68B 0.00

Click Validate - Validation successful prompt if everything is in order.

PART III - TOTAL TAX PAYABLE (DO NOT enter Centavos; 49 Centavos or less drop down; 50 or more round up)				
Particulars		A) Taxpayer/Filer		B) Spouse
26	Tax Due (From Part V, Schedule 1-Item 45 OR Schedule II-Item 54)	26A	28,000.00	26B 0.00
27	Less: Tax Credits/Payments (From Part V, Schedule III-Item 62)	27A	18,400.00	27B 0.00
28	Tax Payable/(Overpayment) (Item 26 Less Item 27)(From Part V, Item 63)	28A	9,600.00	28B 0.00
29	Add: Total Penalties (From Part V, Schedule IV-Item 67)	29A	0.00	29B 0.00
30	Total Amount Payable/(Overpayment) (Sum of Items 28 and 29)(From Part V, Item 65)	30A	9,600.00	30B 0.00
31	Aggregate Amount Payable/(Overpayment) (Sum of Items 30A and 30B)			9,600.00

I declare under the penalties of perjury that this remittance 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. Further, I give my consent to the processing of my information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter and indicate TIN)

Signature and Printed Name of Taxpayer/Authorized Representative/Tax Agent
(Indicate Title/Designation and TIN)

PART IV - DETAILS OF PAYMENT				
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
32 Cash/Bank Debit Memo				
33 Check				
34 Tax Debit Memo				
35 Others (specify)				

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)

* I understand that this choice is irrevocable for this taxable year. However, the 8% Income Tax (IT) Rate option if initially selected shall automatically be changed to graduated IT rates when taxpayer's gross sales/receipts and other non-operating income exceed Three million pesos (P3M)

Prev 1 / 2 Next

Validate Edit Save Print Submit / Final Copy

Click - Submit / Final Copy

Are you sure you want to submit? **OK**

eBIR Forms Terms of Service Agreement (TOSA) - Click **Ok**

After submission you will receive a Tax Return Receipt Confirmation for a few hours.

Print in PDF the Tax Return and the TRRC received for your reference and proof of filing.

After receiving the TRRC. Proceed to payment using GCash.

GCash payment guide: Double Check all the data before confirming.

Payment Received

B

BIR

PHP 9,600.00

using your GCash

Branch Code	00000
Tax Type	IT
Form Series	1700 (Income Tax Return)
Email	georgevirtual@thegaconsulting.com
Form Type	1701Q
Return Period	093023
Amount Paid	PHP 9,600.00
Fee	PHP 0.00
Tin	122456789

Ref. No. 0000 00

2023 Sample

This has been processed and your payment will be posted
within 3 business days

GCash Pay Bills

BIR Form 2551Qv2018 - 3rd Quarter 2023 Tax Preparation

Step 1 Just fill up the:

1. Calendar
2. 2023
3. Quarter: 3rd
13. 8% Income Tax Rate on gross sales/receipts

List of BIR Forms:

BIR Form 2551Qv2018 - Quarterly Percentage Tax Return



Fill-up

Step 2: Validate and Submit/Final Copy

Are you sure you want to submit? **OK**

eBIR Forms Terms of Service Agreement (TOSA) - Click **Ok**

Step 3: Print in PDF and save for your reference and proof of filing.

Step 4. After receiving the TRRC. Print and save together with the BIR Form 2551Qv2018.

BIR Form 2551Q Guide - 3rd Quarter 2022

For BIR Use Only		 Republic of the Philippines Department of Finance Bureau of Internal Revenue	
BIR Form No. 2551Q January 2018(ENCS) Page 1		Quarterly Percentage Tax Return <i>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filled with the BIR and one held by the Taxpayer.</i>	
1 For the ☒ Calendar ☐ Fiscal 2 Year Ended (MM/YYYY) 12 - December 2023		3 Quarter ☐ 1st ☐ 2nd ☒ 3rd ☐ 4th 4 Amended Return? ☐ Yes ☒ No 5 No. of Sheet/s Attached 0	
Part I - Background Information			
6 Taxpayer Identification Number (TIN) 122 456 789 000		7 RDO Code 028	
8 Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) AURELIO, GEORGE MIKHAIL, RULLODA			
9 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address using BIR Form No. 1905) 79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117			9A Zip Code 1117
10 Contact Number (Landline/Cellphone No.) 0285177015		11 Email Address georgevirtual@thegaconsulting.com	
12 Are you availing of tax relief under Special Law / International Tax Treaty? ☐ Yes ☒ No		12A If yes, specify	
13 Only for individual taxpayers whose sales/receipts are subject to Percentage Tax under section 116 of the Tax Code, as amended: What income tax rates are you availing? (choose one) (To be filled out only on the initial quarter of the taxable year) ☐ Graduated income tax rate on net taxable income ☒ 8% income tax rate on gross sales/receipts/others			
Part II - Total Tax Payable			
14 Total Tax Due (From Schedule 1 Item 7)			0.00
Less: Tax Credit/Payment (attach proof)			
15 Creditable Percentage Tax Withheld per BIR Form No. 2307			0.00
16 Tax Paid in Return Previously Filed, if this is an Amended Return			0.00
17 Other Tax Credit/Payment (specify)			0.00
18 Total Tax Credits/Payments (Sum of Items 15 to 17)			0.00
19 Tax Still Payable/(Overpayment) (Item 14 less Item 18)			0.00
Add: Penalties			
20 Surcharge			0.00
21 Interest			0.00
22 Compromise			0.00
23 Total Penalties (Sum of Items 20 to 22)			0.00
24 TOTAL AMOUNT PAYABLE(Overpayment) (Sum of Items 19 and 23)			0.00

Part V

Annual Income Tax Return

BIR Tax Forms needed to file:

3. BIR Form 1701A - Annual Income Tax Return (NEW)
4. BIR Form 2551Qv2018 - Quarterly Percentage Tax Return

Annual ITR Tax Period is from January 2023 to December 2023.

Requirements:

1. Total Income For the **year 2023** from January 2023 to December 2023.
2. Latest eBIR.
3. File the BIR Form 1701A - Year 2023
4. After you receive the BIR Tax Return Receipt Confirmation.
If with payment. Pay the Tax Due using GCash App.
5. Save the GCash Payment Receipts. Use Google Drive or Dropbox to back up your files online. This is important, so that even if your computer breaks, your files are safe.
6. File the BIR Form 2551Qv2018 - 4th Quarter
7. Update the Cash Receipt Book using the Income Summary.
[Income Summary Link](#)

A.

BIR Form 1701A version 2018 Tax Preparation: Annual Income Tax Return

Your profile is already saved in your eBIR. Just key in your TIN and your data will automatically be populated.

Choose BIR Form 1701A - Annual Income Tax Return (NEW) and click Fill-up.

Profile

*Taxpayer Identification Number: 122 - 456 - 789 - 000 RDO Code: 028 Line of Business: VIRTUAL ASSISTANT

Taxpayer's Name (Last Name, First Name, Middle Name For Individual)
Registered Name (For Non-Individual) : AURELIO, GEORGE MIKHAIL, RULLODA

Registered Address: 79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117

Zip Code: 1117 Telephone Number: 0285177015

Email Address: georgevirtual@thegaconsulting.com

List of BIR Forms:

BIR Form 1701A - Annual Income Tax Return (NEW) Fill-up

File Name	Return Period	Date Created

PART I

1. For the Year: 2023
2. Amended Return: No
3. Short Period Return: No
4. TIN: Double Check
5. RDO Code: 28 - Double Check
6. Taxpayer/Filer Type: Single Proprietor
7. Alphanumeric Tax Code (ATC): II015 Business Income-8% IT Rate
8. Taxpayer Name: Double Check
9. Address: Double Check
10. Date of Birth: 09/09/1991
11. Email Address: Double Check
12. Citizenship: Filipino
13. Claiming Foreign Tax Credits?: Blank
14. Foreign Tax Number: Blank
15. Contact Number: 0285177015
16. Civil Status: Married
17. If married, spouse has income: Yes
18. Filing Status: Separate Filing

PART II - Total Tax Payable - Automatic

PART III - Leave Blank

PART IV.A - Leave Blank as we use the 8%

PART IV.B - For 8% IT Rate

47A - Total year 2023 Income: 840,000

[Income Summary Link](#)

48A - Leave Blank

49A - Automatic

50A - Leave blank

51A - Leave blank

52A - Automatic - Leave blank

53A - Total Taxable Income - Automatic: 840,000

54A - Standard Allowed Deduction: 250,000

55A - Taxable Income: 590,000

56A - Tax Due - Automatic: 47,200

PART IV.C - Tax Credits/Payments

58A. Tax Payments for the First Three (3) Quarters: 28,000

1st: Zero

2nd: 18,400

3rd: 9,600

Total: 28,000

64A. Total Tax Credits/Payments: 28,000

65A. Tax Payable: 19,200

*You will notice the tax due is still 8% of the 4th Quarter Income ($240,000 \times 8\%$) = 19,200
Use this for checking if your figures are correct.*

Part V - Background Information on Spouse

Leave Blank - Separate Filing

1701A Page 1 - with data

For BIR BCS/
Use Only Item:



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No. 1701A January 2018 (ENCS) Page 1	Annual Income Tax Return Individuals Earning Income PURELY from Business/Profession [Those under the graduated income tax rates with OSD as mode of deductions OR those who opted to avail of the 8% flat income tax rate] Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.	 1701A 01/18 P1
1 For the Year (MM/YYYY) 12 2023	2 Amended Return? ☐ Yes ☒ No	3 Short Period Return? ☐ Yes ☒ No
PART I - BACKGROUND INFORMATION ON TAXPAYER/FILER		
4 Taxpayer Identification Number (TIN) 122 - 456 - 789 - 000	5 RDO Code 028	6 Taxpayer Type ☒ Single Proprietor ☐ Professional
7 Alphanumeric Tax Code (ATC) ☐ II012 Business Income-Graduated IT Rates ☐ II014 Income from Profession-Graduated IT Rates ☒ II015 Business Income-8% IT Rate ☐ II017 Income from Profession-8% IT Rate		
8 Taxpayer's Name (Last Name, First Name, Middle Name) AURELIO, GEORGE MIKHAIL, RULLODA		
9 Registered Address (Indicate complete address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1005) 79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117		
		9A Zip Code 1117
10 Date of Birth (MM/DD/YYYY) 09/09/1991	11 Email Address georgevirtual@thegaconsulting.com	
12 Citizenship FILIPINO	13 Claiming Foreign Tax Credits? ☐ Yes ☒ No	14 Foreign Tax Number, if applicable
15 Contact Number (Landline/Cellphone No.) 0285177015	16 Civil Status ☐ Single ☒ Married ☐ Legally Separated ☐ Widow/er	
17 If married, spouse has income? ☒ Yes ☐ No	18 Filing Status ☐ Joint Filing ☒ Separate Filing	
19 Tax Rate ☐ Graduated Rates with OSD as method of deduction ☒ 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of the NIRC. [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]		
PART II - TOTAL TAX PAYABLE (DO NOT enter Centavos, 49 Centavos or less drop down; 50 or more round up)		
Particulars	A) Taxpayer/Filer	B) Spouse
20 Tax Due (Either from Part IV.A Item 46 OR Part IV.B Item 56)	20A 47,200.00	20B 0.00
21 Less: Total Tax Credits/Payments (From Part IV.C Item 64)	21A 28,000.00	21B 0.00
22 Tax Payable/(Overpayment) (Item 20 Less Item 21) (From Part IV Item 65)	22A 19,200.00	22B 0.00
23 Less: Portion of Tax Payable Allowed for 2nd Installment to be paid on or before October 15 (50% or less of item 20)	23A 0.00	23B 0
24 Amount of Tax Required to be Paid upon Filing/(Overpayment) (Item 22 Less Item 23)	24A 19,200.00	24B 0.00
Add: Penalties		
25 Surcharge	25A 0.00	25B 0
26 Interest	26A 0.00	26B 0
27 Compromise	27A 0.00	27B 0
28 Total Penalties (Sum of Items 25 to 27)	28A 0.00	28B 0.00
29 Total Amount Payable/(Overpayment) (Sum of Items 24 and 28)	29A 19,200.00	29B 0.00
30 Aggregate Amount Payable/(Overpayment) (Sum of Items 29A and 29B)	30 19,200.00	

1701A Page 2

BIR Form No. 1701A January 2018 (ENCS) Page 2	Annual Income Tax Return Individuals Earning Income PURELY from Business/Profession [Those under the graduated income tax rates with OSD as mode of deductions OR those who opted to avail of the 8% flat income tax rate]	 1701A 01/18 P2
TIN: 122 456 789 000 Taxpayer/Filer's Last Name: AURELIO		
PART IV - COMPUTATION OF INCOME TAX		
If Optional Standard Deductions (OSD), fill in items 36 to 46; if 8%, fill in items 47 to 56		
IV.A - For Graduated Income Tax Rates		
	A) Taxpayer/Filer	B) Spouse
36 Sales/Revenues/Receipts/Fees	36A 0	36B 0.00
37 Less: Sales Returns, Allowances and Discounts	37A 0	37B 0.00
38 Net Sales/Revenues/Receipts/Fees (Item 36 Less Item 37)	38A 0.00	38B 0.00
39 Less: Allowable Deduction - Optional Standard Deduction (OSD) (40% of Item 38)	39A 0.00	39B 0.00
40 Net Income (Item 38 Less Item 39)	40A 0.00	40B 0.00
Add: Other Income (specify below)		
41	41A 0	41B 0.00
42	42A 0	42B 0.00
(add more...)		
43 Amount Received/Share in income by a Partner from General Professional Partnership (GPP)	43A 0	43B 0.00
44 Total Other Income (Sum of Items 41 to 43)	44A 0	44B 0.00
45 Total Taxable Income (Sum of Items 40 and 44)	45A 0.00	45B 0.00
46 TAX DUE (Item 45 x Applicable Tax Rate based on Tax Table below) (To Part II - Item 20)	46A 0.00	46B 0.00
IV.B - For 8% Income Tax Rate (Those whose sales/receipts/others did not exceed P3M and opted at the initial quarter for this rate)		
47 Sales/Revenues/Receipts/Fees	47A 840,000.00	47B 0.00
48 Less: Sales Returns, Allowances and Discounts	48A 0.00	48B 0.00
49 Net Sales/Revenues/Receipts/Fees (Item 47 Less Item 48)	49A 840,000.00	49B 0.00
Add: Other Non-Operating Income (specify below)		
50	50A 0	50B 0.00
51	51A 0	51B 0.00
(add more...)		
52 Total Other Non-operating Income (Sum of Items 50 and 51)	52A 0	52B 0.00
53 Total Taxable Income (Sum of Items 49 and 52)	53A 840,000.00	53B 0.00
54 Less: Allowable reduction from gross sales/receipts and other non-operating income of PURELY self-employed individuals and/or professionals in the amount of P 250,000	54A 250,000.00	54B 0.00
55 Taxable Income/(Loss) (Item 53 Less Item 54)	55A 590,000.00	55B 0.00
56 TAX DUE (Item 55 x 8% Income Tax Rate) (To Part II - Item 20)	56A 47,200.00	56B 0.00
IV.C - Tax Credits/Payments (attach proof)		
57 Prior Year's Excess Credits	57A 0.00	57B 0.00
58 Tax Payments for the First Three (3) Quarters	58A 28,000.00	58B 0.00
59 Creditable Tax Withheld for the First Three (3) Quarters	59A 0.00	59B 0.00
60 Creditable Tax Withheld per BIR Form No. 2307 for the 4th Quarter	60A 0.00	60B 0.00
61 Tax Paid in Return Previously Filed, if this is an Amended Return	61A 0.00	61B 0.00
62 Foreign Tax Credits, if applicable	62A 0.00	62B 0.00
63 Other Tax Credits/Payments (specify)	63A 0.00	63B 0.00
64 Total Tax Credits/Payments (Sum of Items 57 to 63) (To Item 21)	64A 28,000.00	64B 0.00
65 Net Taxable/(Overpayment) (Item 46 OR 56 Less Item 64) (To Part II - Item 22)	65A 19,200.00	65B 0.00

Click Validate - Validation successful prompt if everything is in order.
Click - Submit / Final Copy

Are you sure you want to submit? **OK**

eBIR Forms Terms of Service Agreement (TOSA) - Click **Ok**

After submission you will receive a Tax Return Receipt Confirmation for a few hours.
Print in PDF the Tax Return and the TRRC received for your reference and proof of filing.

After receiving the TRRC. Proceed to payment using GCash.

GCash payment guide:

10:21

< Back

Pay Bills

Confirm

BIR

CONFIRMATION

You are about to pay

PHP 19,200.00

using your GCash

Form Series	1700 (Income Tax Return)
Return Period	123123
TIN	122456789
Branch Code	00000
Email	georgevirtual@thegaconsulting.com
FormNumber	1701A
TaxType	IT

Please note that several billers charge a service fee.

B.

BIR Form 2551Qv2018 - 4th Quarter 2023 Tax Preparation

Step 1 Just fill up the:

1. Calendar
2. 2023
3. Quarter: 4th
13. 8% Income Tax Rate on gross sales/receipts

List of BIR Forms:

BIR Form 2551Qv2018 - Quarterly Percentage Tax Return



Fill-up

Step 2: Validate and Submit/Final Copy

Are you sure you want to submit? **OK**

eBIR Forms Terms of Service Agreement (TOSA) - Click **Ok**

Step 3: Print in PDF and save for your reference and proof of filing.

Step 4. After receiving the TRRC. Print and save together with the BIR Form 2551Qv2018.

BIR Form 2551Q Guide - 4th Quarter 2022

For BIR Use Only		Republic of the Philippines Department of Finance Bureau of Internal Revenue	
BIR Form No. 2551Q January 2018(ENCS) Page 1		Quarterly Percentage Tax Return Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filled with the BIR and one held by the Taxpayer.	
1 For the ☒ Calendar ☐ Fiscal 2 Year Ended (MM/YYYY) 12 - December 2023		3 Quarter ☐ 1st ☐ 2nd ☐ 3rd ☒ 4th 4 Amended Return? ☐ Yes ☒ No 5 No. of Sheet/s Attached 0	
Part I - Background Information			
6 Taxpayer Identification Number (TIN) 122 456 789 000		7 RDO Code 028	
8 Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) AURELIO, GEORGE MIKHAIL, RULLODA			
9 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address using BIR Form No. 1905) 79 JP RIZAL STREET, SANTA LUCIA, NOVALICHES, QUEZON CITY, 1117			9A Zip Code 1117
10 Contact Number (Landline/Cellphone No.) 0285177015		11 Email Address georgevirtual@thegaconsulting.com	
12 Are you availing of tax relief under Special Law / International Tax Treaty? ☐ Yes ☒ No		12A If yes, specify	
13 Only for individual taxpayers whose sales/receipts are subject to Percentage Tax under section 116 of the Tax Code, as amended: What income tax rates are you availing? (choose one) (To be filled out only on the initial quarter of the taxable year) ☐ Graduated income tax rate on net taxable income ☒ 8% income tax rate on gross sales/receipts/others			
Part II - Total Tax Payable			
14 Total Tax Due (From Schedule 1 Item 7)			0.00
Less: Tax Credit/Payment (attach proof)			
15 Creditable Percentage Tax Withheld per BIR Form No. 2307			0.00
16 Tax Paid in Return Previously Filed, if this is an Amended Return			0.00
17 Other Tax Credit/Payment (specify)			0.00
18 Total Tax Credits/Payments (Sum of Items 15 to 17)			0.00
19 Tax Still Payable/(Overpayment) (Item 14 less Item 18)			0.00
Add: Penalties			
20 Surcharge			0.00
21 Interest			0.00
22 Compromise			0.00
23 Total Penalties (Sum of Items 20 to 22)			0.00
24 TOTAL AMOUNT PAYABLE(Overpayment) (Sum of Items 19 and 23)			0.00

Part VI

Manual Books of Account Guide

Also, one of the features of the 8% Income Tax Rate option. We are only required to monitor our Cash Receipts/Sales/Revenue. No need to write your expenses in the Cash Disbursement Book.

You just have to copy manually (YES handwritten) to **Cash Receipt Book** the data in your Income Summary.

[Income Summary Link](#)

Just keep the General Journal, General Ledger and the Cash Disbursement Book.

Cash Receipt Books guide.

You just have to copy manually (YES handwritten) to Cash Receipt Book the data in your Income Summary.

	DATE	ADDRESS	OFFICIAL RECEIPT.	NAME	AMOUNT	REMARKS
1	01/25/2023	9 Mabini Street, Quezon City	0001	Nathan Buffet	30,000	Service Fee
2	02/15/2023	5 Apple St. Mandaluyong City	0002	James Bond	50,000	Service Fee
3	02/28/2023	9 Orange St. Makati City	0003	Anne Curtis	40,000	Service Fee
4	03/15/2023	9 Mabini St. Quezon City	0004	Nathan Buffet	20,000	Service Fee - VA
5	03/20/2023	5 Apple St. Mandaluyong City	0005	James Bond	50,000	Service Fee - FB Ads
6	03/30/2023	9 Orange St. Makati City	0006	Anne Curtis	50,000	Service Fee - SMM
7	04/13/2023	9 Mabini St. Quezon City	0007	Nathan Buffet	30,000	Service Fee
8	05/15/2023	5 Apple St. Mandaluyong City	0008	James Bond	50,000	Service Fee
9	05/28/2023	9 Orange St. Makati City	0009	Anne Curtis	40,000	Service Fee
10	06/15/2023	9 Mabini St. Quezon City	0010	Nathan Buffet	20,000	Service Fee - VA
11	06/20/2023	5 Apple St. Mandaluyong City	0011	James Bond	50,000	Service Fee - FB Ads
12	06/30/2023	9 Orange St. Makati City	0012	Anne Curtis	50,000	Service Fee - SMM
13	07/15/2023	9 Mabini St. Quezon City	0013	Nathan Buffet	20,000	Service Fee - VA
14	08/20/2023	5 Apple St. Mandaluyong City	0014	James Bond	50,000	Service Fee - FB Ads
15	09/30/2023	9 Orange St. Makati City	0015	Anne Curtis	50,000	Service Fee - SMM
16	10/13/2023	9 Mabini St. Quezon City	0016	Nathan Buffet	30,000	Service Fee
17	11/15/2023	5 Apple St. Mandaluyong City	0017	James Bond	50,000	Service Fee
18	11/28/2023	9 Orange St. Makati City	0018	Anne Curtis	40,000	Service Fee
19	12/15/2023	9 Mabini St. Quezon City	0019	Nathan Buffet	20,000	Service Fee - VA
20	12/20/2023	5 Apple St. Mandaluyong City	0020	James Bond	50,000	Service Fee - FB Ads
21	12/30/2023	9 Orange St. Makati City	0021	Anne Curtis	50,000	Service Fee - SMM
22				TOTAL	840,000	
23						

Here's the video guide:

Freelancers Guide for BIR Official Receipt and BIR Books of Account.

<https://www.facebook.com/TheGAConsulting/videos/310695054435600>

Part VII

Filing & Payment Deadlines

Tax Form	Description	Year	Deadline
BIR Form 1701Q	1st Quarter Income Tax Return	2023	May 15, 2023
BIR Form 1701Q	2nd Quarter Income Tax Return	2023	August 15, 2023
BIR Form 1701Q	3rd Quarter Income Tax Return	2023	November 15, 2023
BIR Form 2551Q	1st Quarterly Percentage Tax Return	2023	April 25, 2023
BIR Form 2551Q	2nd Quarterly Percentage Tax Return	2023	July 25, 2023
BIR Form 2551Q	3rd Quarterly Percentage Tax Return	2023	October 25, 2023
BIR Form 2551Q	4th Quarterly Percentage Tax Return	2023	January 25, 2024
BIR Form 1701A	Annual Income Tax Return	2023	April 15, 2024

It is recommended to file and pay early every after the taxable quarter.

It is advisable to file the 1701Q and 2551Q on the same day.

So make the 2551Q deadline to be your deadline on both the 1701Q and 2551Q.

Part VIII

Closing

That's it! Congratulations!!

You now have the step by step guide to register and file your own Tax Returns!

I will update this guide every year. If there are new BIR Regulations that will affect Freelancers, it will be announced and discussed inside our **Freelancers BIR Tax Compliance Support Group**. So make sure to join the group.

What more can you learn in our Support Group?

1. Video Guides!! YES, we are also making quarterly video guide to supplement for this eBook guide for you.
2. Raise your concerns from the DIY guide. Most of your questions are already discussed inside the group.
3. Tax Deadline Reminders.
4. Tax Planning.
5. Support group with fellow Freelancers with regards to Tax Compliance.
6. Inside the group I and GA Consulting team, and fellow Freelancers will try our best to answer all your questions regarding BIR Tax Compliance.
7. **YES, it is FREE!!**

Facebook Group link:

<https://www.facebook.com/groups/FreelancersBIRTaxCompliance/>

Maraming Salamat! I wish you and your Freelance Business all the success!

[George Mikhail R. Aurelio](#)

Founder & Freelancers Tax Advisor at [GA Consulting](#)



Part IX

More Feedback

Home Goals - Achieved!

**Freelancers BIR Tax Compliance Support Group**

**Liz Zy**
October 25 at 8:57 PM · 🌐

I just want to say thank you to this group! Last year, I joined this group and started working on my BIR Docs na kasi I was planning to get a housing loan thru Pagibig! And now, I got my housing loan approved na! Thank you po sa lahat ng help! 🙏🥰❤️

**Freelancers BIR Tax Compliance Support Group** · Feb 28 · 🌐

Question. Sa mga freelancer na may Pagibig account. Ano ang category niyo? Voluntary or self-employed?

As per Pagibig kasi, under SELF-EMPLOYED daw tayo lalo na kung may plano kang mag-housing loan. 🙏

👍 2 5 comments

Like Comment Send

atching comment

**Liz Zy**
Nana Swann sa form po nila meron catergoy na voluntary



[View insights](#) 6.5K post reach >

 You, Mai Bantog-Cruz, Levi Shiela Lastimosa Tingco and 206 others 57 Comments

 Love  Comment  Send

[All comments ▾](#)

**George Mikhail Aurelio** Admin

Yay!!! **Congratulations** Liz!! Ang ganda ng house mo! 🥳👏🥰

Like Reply 1w

**Liz Zy** Author

George Mikhail Aurelio Thank you so much po sa group na binuo niyo! ❤️

Love Reply 1w

65



Aya Leosala Dioses

1h · 🐾

Good evening po! Nakuha ko na yung COR ko. Thank you po kay sir George sa mga guides and kay Ms. Aya sa pagsagot sa mga pm/questions ko.

BIR FORM 2303
REVISED: APRIL 2019

REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
REVENUE REGION NO. 07B - EAST NCR
REVENUE DISTRICT OFFICE NO. 045 - MARIKINA

Date UGN Generated: April 12, 2022

CERTIFICATE OF REGISTRATION

TIN & BRANCH CODE	NAME OF TAXPAYER	TIN ISSUANCE DATE
		July 30, 2015
REGISTERING OFFICE	X Head Office	Branch
REGISTERED ADDRESS		

TAX TYPES	FORM TYPES	FILING START DATE	FILING FREQUENCY	FILING DUE DATE
INDIVIDUAL INCOME TAX	1701/17 01A	January 1, 2023	ANNUALLY	On or before April 15 of each year covering income for the preceding taxable year.
INDIVIDUAL INCOME TAX	1701Q	April 12, 2022	QUARTERLY	1st Quarter-on or before MAY 15 2nd Quarter-on or before AUGUST 15 3rd Quarter-on or before November 15
REGISTRATION FEE	0605	December 31, 2019	ANNUALLY	On or before the last day of January.
TAXPAYER TYPE/S	PROFESSIONAL - IN GENERAL			



Issay Lopez

April 25 at 5:36 PM · 🌐



BIR 056 New Registration

P.S. Thank you so much sa group na to! And God bless to all hard working freelancers! Mabuhay tayong lahat 🎉





Jhen Morillos Datangel

April 29 at 5:33 PM · 🌐



Hello po! Gusto ko lang po mag thank you kay Sir George sa mga tips nyo po para sa step by step Bir registration dahil today po ay nakuha na po namin ng hubby ko yung aming COR. God bless po sainyo Sir!



TAX TYPES	FORM TYPES	FILING START DATE	FILING FREQUENCY	FILING DUE DATE
INDIVIDUAL INCOME TAX	1701/1701A	January 1, 2023	ANNUALLY	On or before April 15 of each year covering income for the preceding taxable year.
INDIVIDUAL INCOME TAX	1701Q	July 1, 2022	QUARTERLY	1st Quarter-on or before MAY 15 2nd Quarter-on or before AUGUST 15 3rd Quarter-on or before November 15
REGISTRATION FEE	0605	January 1, 2023	ANNUALLY	On or before the last day of January.
XPAYER TYPE/S				
PROFESSIONAL - IN GENERAL				
SINESS INFORMATION DETAILS				
			CATEGORY	REGISTRATION DATE
TRADE NAME 1	JHENNY M. DATANGEL			April 19, 2022





Levi Shiela Lastimosa Tingco

April 25 at 4:47 PM · 🧑🏻



Hi po. Sobrang thankful sa group na toh kasi sobrang helpful lahat ng tips na reason why I'm able to do DIY.

REGISTERING OFFICE		X	Head Office	Branch
REGISTERED ADDRESS		PHILIPPINES		
TAX TYPES	FORM TYPES	FILING START DATE	FILING FREQUENCY	FILING DUE DATE
INDIVIDUAL INCOME TAX	1701/17 01A	January 1, 2023	ANNUALLY	On or before April 15 of each year covering income for the preceding taxable year.
PERCENTAGE TAX - QUARTERLY	2551Q	February 4, 2022	QUARTERLY	Within twenty five (25) days after the end of each taxable quarter.
REGISTRATION FEE	0605	January 1, 2023	ANNUALLY	On or before the last day of January.
TAXPAYER TYPE/S		PROFESSIONAL - LICENSED (PRC, IBP)		
BUSINESS INFORMATION DETAILS				
			CATEGORY	REGISTRATION DATE
TRADE NAME 1			LEVI SHIELA L. TINGCO	February 4, 2022

You're Next!! :)