The Ultimate DIY BIR Tax Compliance Guide for Freelancers

FEBRUARY 2024 EDITION

A DIY Guide by George Aurelio

The Ultimate Guide for DIY BIR Registration and Tax Compliance for Freelancers



thegaconsulting.com

Feedback from Online Freelancers:

I was soooo 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

Akala ko napaka hirap mag register ng business kaya medyo nag procrastinate ako. At dahil sa Free guide ni sir George Mikhail Aurelio of GA Consulting madali ko lang na process lahat. At first medyo naka ka intimidate yung guide pero kung susundin lang one step at a time, kaya naman talaga.

Smooth pa yung transaction ko pag dating sa RDO kase nakapag online appointment ako at nakapag fill up ng mga required dics bago pumunta ng RDO. Kaya kahit kulang sa tulog, push pa rin sa pag bangon ng maaga para maka pag register.

- Royce Ortega | Online Freelancer

First of all, thank you sir George Mikhail Aurelio para sa DIY guide, sobrang helpful non. Navery good po ako kanina dahil complete reqs and halos iba ay familiar na ko (dahil na din yun sa panunuod ko ng mga videos ni Sir George!)

- Cliene Angeles | Online Freelancer

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.

As I promised. I will update this DIY guide every year, so here is the 2024 version. The very first version of this guide is the 2021 version. Since then, it has helped thousands of freelancers become BIR Registered Freelancers and also with BIR tax compliance.

It's important that the guide is updated yearly to make the tax period or the dates updated and include all the BIR updates that have a direct effect on Online Freelancers' BIR Registration and BIR Tax Compliance.

There are a lot of changes in the 2024 version compared to the 2023 version due to the new BIR process and tax law updates.

All the information in this guide is based on our experience working with our clients and with the BIR, our <u>community</u>, and the feedback of freelancers who were successful in registering their freelance 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 to register 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. There are no changes on the compliance part. Filing 1701Qv2018, 1701A and 2551Qv2018 are still the same.

Done-For-You Services

Now, if you just found this guide but are looking for someone to do it for you. Meaning you don't have time to DIY. We can help you with our done-for-you services.

We have 2 Flagship services: I. <u>Stress-Free Freelancers BIR Registration</u> II. <u>Worry-Free and Time Saver Freelancers BIR Tax Compliance</u>

Here's the link to schedule your tax consultation call. Consultation Call Link

YES! The tax consultation is FREE!

Whether DIY or Done-For-You, We got you covered!

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Part I

BIR Registration as a Freelancer Complete Guide

First and very important is to know your BIR Revenue District Office (RDO). You're only allowed to register in the RDO assigned to your 'business address. For most freelancers, their business address is their home address.

Video Guide - • How To Know your BIR RDO | Revenue District Office

Once you know your RDO. Let's proceed with the requirements.

Estimated Total Cost to Register:

	Total	P2,080
3.	1 Documentary Stamp Tax	30
2.	1 Cash Receipt Book	50
1.	Official Receipt: 10 Booklet	2,000

Requirements to register your Freelance Business:

- 1. Taxpayer Identification Number
- 2. BIR Form 1901 Application for Registration 2 Copies
- 3. Valid ID with birthdate and address
- 4. Occupational Tax Receipt. Selected RDOs only

Detailed explanation per requirements:

- **1. Taxpayer Identification Number** If you don't have a TIN yet. The BIR will issue your TIN during the registration.
- 2. BIR Form 1901 Application for Registration 2 Copies Duly filled out BIR Form 1901. <u>Template Link.</u>

Transfer of RDO

Suppose your old RDO is different from your new RDO. Your New RDO can process your Transfer of RDO. It is now instant - no more waiting of 5 business days.

Just bring two (2) copies of BIR Form 1905. Template Link.

Part VII of the BIR Form 1901 - Receipts and Invoices

Ask for help from the BIR Officer on this part.

You will ask the BIR officer who is processing your registration if you want them to also process the Official Receipts (O.R.) printing.

The minimum cost of 10 booklets with 50 pcs receipt per booklet is around 1,500 to 2,000. All of the BIR RDOs have a suggested printer.

Please note that the BIR doesn't have a printing service. They will just help to facilitate it with the 3rd Party BIR Accredited Printers.

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 in Length and 5 inches in height. This is non-carbon and duplicate. You may request for a Carbon O.R. but expect the price to be higher.

We recommend duplicate O.R. only. Triplicate O.R. is not necessary and tedious to use.

3. Valid ID - with birthdate and address.

Ensure that your address is current and the same as the one you will use in your registration. If you don't have one, you need to get a barangay certificate with your home address that you will use as your 'business address'.

4. Occupational Tax Receipt (OTR) - Selected RDOs only

You will get this in your Municipal Hall, usually the same department where the Professional Tax Receipt (PTR) is being paid.

RDO that are requesting OTR as of January 2024: RDO 54B - Kawit West Cavite

OTR Fees: P200 to P300.

Check here if your RDO is not requesting OTR based on our community feedback: <u>https://www.facebook.com/groups/FreelancersBIRTaxCompliance/posts/6905497986645</u> 37/

All Templates Link

DTI Registration - Optional

DTI is optional only depending on your preference or needs.

This guide is for freelancers without DTI. Taxpayer Type: Professional - In General If you will get a DTI. Your Taxpayer Type will be: Single Proprietorship

Getting a DTI will require you to secure a 'Business Permit'. This is one of the disadvantages of having a DTI.

Check this post for the Pros and Cons of getting a DTI. <u>https://www.facebook.com/groups/FreelancersBIRTaxCompliance/posts/1088316015554</u> <u>578</u>

If you decide to get a DTI. You need the DTI Certificate as one of your BIR Requirements. You need to register in the BIR 30 days from the DTI Certificate release date to avoid penalties

No need to go to the DTI office. This can be completed through online. The certificate will be sent in PDF. <u>https://bnrs.dti.gov.ph/registration</u>

Once your requirements are complete. You may now book your eAppointment.

BIR Online Appointment - Recommended

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

Video Guide - DIR eAppointment System Guide | Hassle-Free BIR Processing

Here's what you'll expect inside the BIR office.

- 1. Proceed to the window assigned for New Business Registration and submit all the documents. Pay the thirty pesos (P30) Documentary Stamp Tax, which will be attached to your BIR Certificate of Registration.
- 2. Advise the BIR officer that you need their help to process your BIR Official Receipts.

The BIR Registration should be done within the day. In some instances, they will advise you to return for a specific day to claim your BIR Certificate of Registration.

Here are the BIR Registration documents that you should have now:

- 1. BIR Certificate of Registration.
- 2. Receiving copy of your BIR Form 1901 Application for Registration.
- 3. BIR must issue receipt signage.

The Official Receipt printing usually takes 2 to 3 weeks. So you don't have it yet.

You are now a BIR Registered Freelancer, but you still need to register a Cash Receipt Book. This is for the Books of Accounts registration requirement.

Buy 1 Cash Receipt Book from Office Supplies like National Book Store or Expressions or Online like Shopee. Cash Receipt Book registration via BIR Online Registration and Update System (ORUS). Buy the <u>14 Columns.</u>

The Cash Receipt Book registration will be an online process, you will do this in your home.

Here are the guides for this:

- I. ORUS Account Creation
- II. Cash Receipt Book Registration Guide

After you're done with your Cash Receipt Book Registration and receiving your BIR Official Receipts. You are now done with your Freelancers BIR Registration.

Here are the Complete BIR Registration Documents that you should have:

- 1. BIR Certificate of Registration
- 2. Receiving copy of your BIR Form 1901 Application for Registration
- 3. BIR must issue receipt signage
- 4. BIR Registered Cash Receipt Book
- 5. BIR Official Receipt

Note: The Official Receipt printing usually takes 2 to 3 weeks. You may still don't have it yet.

Congratulations! You've completed your BIR Registration!

Stop here.

Part II onwards is for the Tax Compliance. This will only matter once you're done with your BIR Registration.

If you need any clarification or have any questions, feel welcome to ask for help in our community, <u>Freelancers BIR Tax Compliance Support Group.</u>

Freelancers BIR Tax Compliance

Ready to file your first Income Tax Return? Awesome!

Important. In our Tax Compliance guide, we will use Freelancer Professional.

BIR COR Sample - Professional availing 8%. No Percentage Tax.

Question: Can I still use this guide even if I have a DTI or I'm registered as a **Freelancer Single Proprietor?**

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

Taxpayer/Filer Type

Without DTI: Professional With DTI: Single Proprietor

Alphanumeric Tax Code (ATC)

Without DTI: II017 Income from Profession-8% IT Rate With DTI: II015 Business Income-8% IT Rate

Important. We always follow our BIR Certificate of Registration (COR). Double-check your 'Taxpayer Type' in your COR. There are instances where even without DTI, you may be registered as a Single Proprietorship, and vice versa. Even with DTI, you may be registered as a Professional.

Part II

Tax Compliance - 1st Quarter of the Year

BIR Tax Forms needed to file:

1. BIR Form 1701Q1v2018 - Quarterly Income Tax Return

1st Quarter Tax Period is from January 2024 to March 2024.

Requirements:

- 1. Total Income for January 2024 to March 2024.
- 2. Latest eBIRForms.
- 3. File the BIR Form 1701Q1v2018 1st Quarter
- 4. After you receive the BIR Tax Return Receipt Confirmation.
- 5. 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. Update the Cash Receipt Book using the Income Summary Income Summary Link

All taxpayer information used is for presentation purposes only.

Important: Use capital letters for all when filling out eBIRFroms and filing Income Tax Returns

Taxpayer Name

First: George Mikhail Middle: Rulloda Last: Aurelio

TIN: 122-456-789-000 (For Example Only) RDO Code: 028 Zip Code: 0 Email Address: youremail@sample.com Tax Option: 8% Income Tax Rate Birth Date: September 9, 1991 Civil Status: Married Freelance Business: Virtual Assistant BIR Registration Date: January 23, 2024 Registered Address: Your Complete Address Telephone Number: 0

Visual Step by step presentation

1. Download and install the eBIRForms. https://www.bir.gov.ph/index.php/eservices/ebirforms.html

2. Run the eBIR Software and fill out your 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 eBIR Tax Returns filing.

Profile Guide

axpayer identification number:	RDO Code:	Line of Business	:	
122 - 456 - 789 - 000	028 💌	VIRTUAL ASSI	STANT	
axpayer's Name (Last Name, First Nar egistered Name (For Non-Individual) :	ne, Middle Name For Inc	lividual)		
AURELIO, GEORGE MIKHAIL, RULL	ODA			
Registered Address:			2	
YOUR COMPLETE ADDRESS	la har a har a		1 W.	
ip Code:	Telepi 0	none Number:	ALEN	
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youremail@sample.com MPORTANT! The designation of official e-mail a serving BIR orders, notices, letters, co ←mail address shall be presumed of formation with the Bureau. List of BIR Forms:	ddress of the taxpayer is mmunications and othe valid unless the taxpay	s mandatory. It shall be r processes to the taxp er promptly informs f	used as an additional ma ayer. Service through this BIR by updating his/her/i	anner of s official ts registra
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youremail@sample.com MPORTANT! The designation of official e-mail a serving BIR orders, notices, letters, co -mail address shall be presumed on formation with the Bureau. List of BIR Forms: {Please Select} File Name	ddress of the taxpayer is mmunications and othe valid unless the taxpay	s mandatory. It shall be r processes to the taxp er promptly informs f	used as an additional ma ayer. Service through this 3IR by updating his/her/it	anner of s official ts registrat Fill-up

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



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

	STERNAL STERNA
* Confirm Taxpayer Identification Number: * Confirm Email:	122 - 456 - 789 - 000 youremail@sample.com
	THE PHILE

5. Click OK.

	DI INTERNAL SE LINTERNAL SE LINTERNAL SE LINTERNAL
* Confirm Taxpayer Identification Number: * Confirm Email:	122 - 456 - 789 - 000 youremail@sample.com
l	ОК

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

Profile			
axpayer Identification Number:	RDO Code:	Line of Business:	
122 - 456 - 789 - 000	028 💌	VIRTUAL ASSISTA	NT
axpayer's Name (Last Name, First Na legistered Name (For Non-Individual	ame, Middle Name For Indiv	idual)	
AURELIO, GEORGE MIKHAIL, RUL	LODA		
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The designation of official e-m erving BIR orders, notices, letter -mail address shall be presume <i>i</i> th the Bureau.	Background informatic profile/122456789000.xi	n saved/updated successfully as : nl	ditional manner of through this official her/its registration information
List of BIR Forms:		OK	
BIR Form 1701Qv2018 - Quarteriv	Income Tax Return For Self-Er	noloved Individuals. Estates ar	nd Trusts (NEW) V Fill-up
			Dec contra

BIR Form 1701Q version 2018 Tax Preparation

PART I

- 1. For the Year: 2024
- 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: Professional
- 8. Alphanumeric Tax Code (ATC): II017 Income from Profession-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?: No
- 16. Tax Rate: 8% on Gross Sales
- 16A. Not applicable for 8% Taxpayer

1701Q - Page 1

For Use	BIR BCS/ e Only Item:					Rep D Bur	ublic of epartme eau of l	f the Phi ent of Fi nternal	lippines nance Revenue								
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			P	ART I - E	BACKGF	ROUND IN	IFORM	ATION	ON TAXP	AYER/	FILE	R					
5	Taxpayer Identification	n Number (T	IN)	122	- 456	- 789)	000				6	RDO	Code	028	-	
7	Taxpayer/Filer Type	C	Single Pr	oprietor		• Pro	fession	al	C Es	state			t				
8	Alphanumeric Tax Co	de (ATC) (0 012 Busin 0 015 Busin	iess Income-Gi iess Income-89	raduated IT Ra 6 IT Rate	tes	C 101	4 income from	n Profession-Gra n Profession-8%	aduated IT R	ates	0	1013 Milxe 1016 Milxe	d Income-Grad	uated IT Rat	86	
9	Taxpayer/Filer's Name AURELIO, GEOR	e (Last Name, Fi ≀GE MIKH	rst Name, Midd AIL, RUL	lle Name for Inc LODA	dMidual)/ESTA	TE of (First Nar	ne, Middle N	iame, Last Na	me)/TRUST FAC	D:(First Nar	ne, Midd	le Name, La	st Name)				
10	5 Taxpayer Identification Number (TIN) 122 - 456 - 789 000 6 RD0 Code 028 7 Taxpayer/Filer Type O Single Proprietor Professional C Estate Trust 8 Alphanumeric Tax Code (ATC) II012 Business income-Graduated IT Rates C II014 income from Profession-Graduated IT Rates C II013 Mixed income-Graduated IT Rates 9 Taxpayer/Filer's Name, Last Name, First Name, Middle Name for IndModal/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 RD0 to update registered address by using BIR Form No. 1905) YOUR COMPLETE ADDRESS II0A Zip Code 0																
												10	A Zip	Code	0		
11	Date of Birth (MM/DD)/YYYY)	12	Email Add	ress												
	09 09 1	1991		yourema	iil@sam	ple.com											
13	Citizenship			1	4 Foreig	n Tax Numb	per (if app	olicable)		15	j Cla	iming Fo	reign	Tax Credits	?		
	FILIPINO										C	Yes		🖲 No			
16	Тах	COS/ Descent of Internal Revenue Orm No. D100 (18 (ENCS) Other 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 File. Year 2024 2 Quarter First Second Third 3 Amended attract the second Third 3 Amended results TOID OUT/BENCS PI Year 2024 2 Quarter First Second Third 3 Amended results Tout out/BENCS PI Year 2024 2 Quarter First Second Third 3 Amended results Tout out/BENCS PI Year 2024 2 Quarter First Second Third 3 Amended results Tout out/BENCS PI Year 2024 2 Quarter First Second Third 3 Amended results Tout out/BENCS PI Year 2024 2 Quarter First Second Third 3 Amended results Third 3 Mended results 0 4 Number of Sheetis Attached 0 PART 1 - BACKGROUND INFORMATION ON TAXPAYER/ILER First Second Trust Trust Trust Trust Trust Thereit Presults															
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fron bus prot	n iness/ 💿 8% on gro fession) amended [avai	ss sales/rece lable if gross	ipts & othe sales/rece	r non-operation	ating incor her non-op	me in lieu o perating inc	f Gradua ome do n	ted Rates	under Sec. : Three milli	24(A)(2)(ion peso:	a) & P s (P3N	ercentag I)]	е Тах	under Sec.	116 of th	ne NIRC,	as

PART II - Background Information on Spouse - Leave Blank

Even if you're married, and based on our experience. Most of the time your spouse will file 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

Non-Taxable Income P250,000 Per Year for Individuals

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.

Page 2

	Page 2				1701Q 01/18ENCS P2
TIN	Taxpayer/Filer's	Last Name	1		
122	2 456 789 000 AURELIO				
	PART V - COMPUTATION OF TAX DU	E (DO NOT 6	nter Centavos; 49 Centavos or less drop down; 50	or more round u	nb)
	Declaration this Quarter		A) Taxpayer/Filer		B) Spouse
f gr. Sch	aduated rate, fill in items 36 to 46; if 8%, fill in items 47 to 54				
36	Sales/Revenues/Receints/Fees (net of sales returns allowances and discounts)	364	0.00	36B	0.00
37	Less: Cost of Sales/Services (anticable only if adding tember Detuctions)	374	0.00	378	0.00
38	Gross Income/(Loss) from Operation (Item 35 Less Item 37)	384	0.00	388	0.00
50	Less Allowable Deductions	JUA	0.00	500	0.00
	20 Tatal Allowable Bendered Deductions	20.4	0.00	200	0.00
		39A	0.00	39D	0.00
			0.00		0.00
	40 Optional Standard Deduction (OSD) (40% of Item 36)	40A	0.00	40B	0.00
41	Net Income/(Loss) This Quarter (Item 38 Less Elther 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
Sch	edule 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	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 25)	54A	0.00	54B	0.00
Sch	edule 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)	63/	A 0.00	63B	0.00
Sch	edule 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)	68	0.00	68B	0.00

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

	ART III - TOTAL TAX PAYABLE (DO NOT	enter Centavos; 49 Centavo	s or less drop down; 50 or mo	re round up)	2020	
Pa	rticulars	A) Tax	A) Taxpayer/Filer		B) Spouse	
26 Tex Due (From Part V, Schedule 1-dem	/E OR Schedule (Liters 5/)	26A	0.00	26B	0.0	
27 Less: Tax Credits/Payments (Fro	in Part V, Schedule III-item 62)	27A	0.00	27B	0.0	
28 Tax Payable/(Overpayment) //c	m 26 Leos Rem 27)(From Part V, Born 63)	28A	0.00	28B	0.0	
29 Add Total Penalties (FromPanV	Schedule IV-Iem 67	29A	0.00	29B	0.0	
 Total Amount Payable/(Overpage) 	BIR Form No. 1701Qv2018	300	1.000	x	0.0	
1 Aggregate Amount Payable/(O					0.00	
				ок		
	phone and the second se					
	PART IV - DETAIL	LS OF PAYMEN	Т	_	1	
Particulars	PART IV - DETAIl Drawee Bank/Agency Numbe	LS OF PAYMEN	T Date (MM/DD/YYYY)		Amount	
Particulars 32 Cash/Bank Debit Memo	PART IV - DETAIl Dravvee Bank/Agency Numbe	LS OF PAYMEN	T Date (MM/DD/YYYY)		Amount	
Particulars 32 Cash/Bank Debit Memo 33 Check	PART IV - DETAIl Dravvee Bank/Agency Numbe	LS OF PAYMEN	T Date (MM/DD/YYY)		Amount	
Perticulars 32 Cesh/Bank Debit Memo 33 Check 34 Tax Debit Memo 25 ou	PART IV - DETAIl Dravvee Bank/Agency Numbe	LS OF PAYMEN	T Date (MM/DD/YYYY)		Amount	
Particulars 32 Cash/Bank Debit Memo 33 Chaok 34 Tax Debit Memo 35 Others (specify)	PART IV - DETAIl Dravee Bank/Agency Numbe	LS OF PAYMEN	T Date (MM/DD/YYYY)		Amount	
Particulars 32 Cash/Bank Debit Memo 33 Chaok 34 Tax Debit Memo 35 Others (specify) 46chine Validation/Revenue Officia 3ank)	PART IV - DETAIl Drawee Bank/Agency Numbe	Agent Stamp o Signetur	T Date (MM/DD/YYYY) f Receiving Office/A re/Bank Tellers initia	AB and Da	Amount te of Receipt (RO's	
Particulars 32 Cash/Bank Debit Memo 33 Chaok 34 Tax Debit Memo 35 Others (specify) 46chine Validation/Revenue Officia 3ank)	PART IV - DETAIl Dravee Bank/Agency Numbe Authorized A al Receipt Details (If not filed with an Authorized A tacable year. However, the Bic income Tax (IT), Rate option if initially b)	Agent Stamp o Stamp ut	T Date (MM/DD/YYYY) f Receiving Office/A re/Bank Teller's Initia	AB and Da	Amount ite of Receipt (RO's	
Particulars 32 Cash/Bank Debit Memo 33 Chaok 33 Tax Debit Memo 34 Tax Debit Memo 35 Others (specify) 46chine Validation/Revenue Official ank) Uncertaing income succed Three million peecs (PDM)	PART IV - DETAIL Dravee Bank/Agency Numbe all Receipt Details (If not filed with an Authorized /	Agent Stamp o Signatur	T Jate (MM/DD/YYYY) f Receiving Office/A re/Bank Teller's Initia	AB and Da	Amount te of Receipt (RO's	

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 - For Example Purposes ONLY

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

File name: 122456789000-1701Qv2018-xxx Date received by BIR: XX Time received by BIR: XX Penalties may be imposed for any violation of the provisions of the NIRC and issuances thereof.

FOR RETURNS WITH TAX PAYABLE:

Please pay through any of the following ePayment Channels:

Land Bank of the Philippines Link.BizPortal

- LBP ATM Cards
- Bancnet ATM/Debit Cards
- · PCHC PayGate or PESONeT (RCBC, Robinsons Bank, UnionBank, PSBank, BPI, Asia United Bank)

DBP PayTax Online

- Credit Cards (MasterCard/Visa)
- Bancnet ATM/Debit Cards

Unionbank of the Philippines

- Unionbank Online (for Unionbank Individual and Corporate Account Holders)
- UPAY via InstaPay (For Individual Non-Unionbank Account Holders)

Taxpayer Agent/ Tax Software Provider-TSP

(Gcash/PayMaya/MyEG)

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

Bureau of Internal Revenue

Since there is **no tax due** for the 1st Quarter, due to income below P250,000. You're all done with the first quarter ITR 2024 Filing.

BIR Form 2551Qv2018 - Percentage Tax Quarterly

As we opt to use the 8% Income Tax Rate. <u>One of the features of the 8% is the exemption in</u> paying the 3% Percentage Tax.

8% Taxpayers normally don't have a Percentage Tax Quarterly - 2551Q in the BIR Certificate of Registration (COR) like what we are using here in our example.

But if you have 2551Q in your COR. You need to file a 'zero filing' return to avoid Open Cases.

Zero Filing Guide on Part VI.

Part III

Tax Compliance - 2nd Quarter of the Year

BIR Tax Forms needed to file:

1. BIR Form 1701Q1v2018 - Quarterly Income Tax Return

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

Requirements:

- 1. Total Income for April 2024 to June 2024.
- 2. Latest eBIRForms.
- 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 Maya App.
- 5. Save the Maya 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. 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 fill out your TIN and your data will automatically be populated.

For first-time filers, you need to fill out everything. All information should be correct and based on your BIR Certificate of Registration.

Choose BIR Form 1701Qv2018 and click Fill-up.

Profile					
*Taxpayer Identification Nun	nber: RDO	Code:	Line of Business:		
122 - 456 - 789 - 00	0 028	•	VIRTUAL ASSISTAN	NT	
Taxpayer's Name (Last Name Registered Name (For Non-Ir	e, First Name, Middle M ndividual) :	lame For Individua			
AURELIO, GEORGE MIKH	IAIL, RULLODA				
Registered Address:	1/1				
YOUR COMPLETE ADDR	ESS				
Zip Code:		Telephone N	umber:	E	
Email Address:					
youremail@sample.com		6			
IMPORTANT! The designation of offici- serving BIR orders, notices, e-mail address shall be pr information with the Bureau.	al e-mail address of th letters, communicatio resumed valid unless	e taxpayer is mand ons and other proce the taxpayer pro	atory. It shall be use esses to the taxpayer optly informs BIR t	d as an additional man r. Service through this o by updating his/her/its	ner of official registration
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: YOUR COMPLETE ADDRESS YOUR COMPLETE ADDRESS Zip Code: Telephone Number: p p Email Address: youremail@sample.com YOURGES NOTICES, Policial e-mail address of the taxpayer is mandatory. It shall be used as an additional manner of serving BIR orders, notices, letters, communications and other processes to the taxpayer. Service through this official e-mail address shall be presumed valid unless the taxpayer promptly informs BIR by updating his/her/its registration information with the Bureau. List of BIR Forms: BIR Form 1701Qv2018 - Quarterly Income Tax Return For Self-Employed Individuals, Estates and Trusts (NEW, Fill-up					
BIR Form 1701Qv2018 -	Quarterly Income Tax Re	turn For Self-Employ	ed Individuals, Estates	and Trusts (NEW,	Fill-up
File Name		Ret	urn Period	Date Created	

PART I

- 1. For the Year: 2024
- 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: Professional
- 8. Alphanumeric Tax Code (ATC): II017 Income from Profession-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?: No
- 16. Tax Rate: 8% on Gross Sales
- 16A. Not applicable for 8% Taxpayer

1701Q - Page 1

For Use	BIR BCS/ e Only Item:				Republic Depart Bureau o	of the Phil ment of Fil f Internal F	ippines nance Revenue						
J	BIR Form No. 1701Q anuary 2018 (ENCS) Page 1	Enter all red boxes with	Quarter for Indiv quired information an "X". Two copie	y Inco iduals, I in CAPITAL I s MUST be fil	DME T Estates LETTERS usi	ax R and Ti ng BLACK i IR and one	eturr rusts nk. Mark al held by the) I applicable a Tax Filer.			17	01Q 01/1	8ENCS P1
1	For the Year 2024	2 0	Quarter C First	 Second 	d 🤆 Third	3	Amended Return?	O Yes	. • N	lo 4	Number of Sheet/s A	of Attached	0
			PART I - B	ACKGROU	ND INFOR	MATION	ON TAX	PAYER/F	ILER				
5	Taxpayer Identificatio	on Number (TI	N) 122	- 456	- 789	- 000				6 RDC	O Code	028	T
7	Taxpayer/Filer Type	C Si	ngle Proprietor	(Professi	onal	Ов	state	От	rust			
8	Alphanumeric Tax Co Taxpaver/Filer's Nam	ode (ATC) O O	II012 Business Income-G II015 Business Income-8 t Name, Middle Name for	raduated IT Rates % IT Rate IndMiduali/ESTATE	C ©	II014 Income fro II017 Income fro IIddle Name. Las	n Profession-G n Profession-8 t Name)/TRUS	araduated IT Ra % IT Rate (T FAO:(First N	tes (0 11013 M 11016 M 8 Name, Las	Ixed Income-Gra Ixed Income-8% st Name)	eduated IT Rat	85
Ĩ	AURELIO, GEOF	RGE MIKHA	AL, RULLODA										_
10	Registered Address (in YOUR COMPLE	ndicate complete add	dress. If branch, indicate t	ne branch address.	if the registered a	idress is differen	t from the curre	ent address, go	to the RDO	to update re	gistered addres	s by using Bif	R Form No. 1905)
11	Date of Birth (MM/DD	D/YYYY)	12 Email Add	ess					_			1.	_
	09 09	1991	yourema	il@sample.	com								
13	Citizenship FILIPINO		1	4 Foreign Ta	ax Number (if	applicable)		15	Claiming C Ye	g Foreigr s	n Tax Credi	ts?	
16 Tax (cho one inco from bus	Rate* C Graduated bose C Graduated , for (Choose Metho ome n iness/ © 8% on gro	d Rates per Ta: od of Deduction oss sales/receip	x Table -page 2 n in Item 16A) ts & other non-ope	16A M	Method of De Itemized	duction Deduction [aduated Rat	Sec. 34(A-	J), NIRC] (1 iec. 24(A)(2	O Opti Gross Sal NIRC]] ((a) & Pe	onal Sta es/Recei	indard Dedu ipts/Revenu e Tax under	uction (OS les/Fees [S r Sec. 116	D) [40% of Sec. 34(L),

PART II - Background Information on Spouse - Leave Blank

Even if you're married, and based on our experience. Most of the time your spouse will file 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

Non-Taxable Income P250,000 Per Year for Individuals

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 fail 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 [entavos; 49 Centavos or less drop down; 50	or more round up)	
_	Declaration this Quarter	A) Ta	axpayer/Filer	B)	Spouse
lf gra Sche	aduated rate, fill in items 36 to 46; if 8%, fill in items 47 to 54				
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	378	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	394	0.00	39B	0.00
	OR	,		,	
	40 Optional Standard Deduction (OSD) (40% of Item 36)	404	0.00	40B	0.00
41	Net Income/(Loss) This Quarter (Item 38 Less Elther Item 39 OR 40)	414	0.00	41B	0.00
	Add: 42 Tayable Income/(Loss) Previous Quarter/s	424	0.00	42B	0.00
	13 Non Operation Income (most)	430	0.00	420 J	0.00
	Arrowst Economic States in Sectors by a Datter from Constal Perfectional Dattership		0.00	4JD	0.00
45	Tetal Taxable Income // escit To Date (Sum etiting (1 to //)	ρ(GPP) 44A	0.00	440	0.00
45	Tax Due (fem (5 v Applicable Tay Bate based on Tay Table below) (To Dad III, fem 25)	45A	0.00	43D	0.00
40 Sche	adule II - For 8% IT Rate	40A	0.00	40D	0.00
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)	484	0.00	48B	0.00
49	Total Income for the quarter (Sum of Items 47 and 48)	494	240.000.00	49B	0.00
50	Add: Total Taxable Income/(Loss) Previous Quarter (Item 51 of previous	50A	240,000,00	50B	0.00
51	quarter) Cumulative Taxable Income/(Loss) as of This Quarter (Sum of Items 49 and 50)	51A	480,000,00	51B	0.00
52	Allowable reduction from gross sales/receipts and other non-operating income of purely	524	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
Sche	edule 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
Sche	edule 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

6 Tax Due (From Part V, Schedule 1-ite					b) bbouloo
	m 46 OR Schedule II-tem 54)	26A	18,400.00	26B	0.00
7 Less: Tax Credits/Payments 🖝	rom Part V, Schedule III-item 62)	27A	0.00	27B	0.00
8 Tax Payable/(Overpayment) (I	tem 26 Less item 27) <u>(From Part V, item 63)</u>	28A	18,400.00	28B	0.00
9 Add: Total Penalties From Part	V, Schedule IV-item 67)	29A	0.00	29B	0.00
0 Total Amount Payable/(Overp	BIR Form No. 17010v2018	Annual Install		x	0.00
1 Aggregate Amount Payable/(10.1	00
owiedge and beiler, are true and ereof. Further, I give my consent: irposes. (If Authorized Represents	Validation success	sful. Click on Edit if you w	vish to modify your entri	ies. 3) f	issued under authonity or legitimate and lawful
Particulars	PART Drawee Bank/Agency	IV - DETAILS OF PAY	Date (MM/DD/YYYY)		Amount
2 Cash/Bank Debit Memo					
3 Check					
4 Tax Debit Memo					
5 Others (specify)					
achine Validation/Revenue Offic ank)	al Receipt Details (If not filed with a	n Authorized Agent Sta Sig	amp of Receiving Office/A4 gnature/Bank Teller's Initial	AB and Date of F	teceipt (RO's
understand that this choice is irrevocable for thi	s taxable year. However, the 8% income Tax (IT) Ra	te option if initially selected shall automa	atically be changed to graduated IT rat	tes when taxpayer's gro	iss sales/receipts and other non-
namy mouthe exceed intree miniori pesos (Pa	NN)				
	Prev	1/2	Next		

Click Validate - This will 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 ${\bf OK}$

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 Maya.

Maya payment guide: Double-check all the data before confirming.

Confirm payment

₱18,420.00

TIN	122456789
Bill amount	₱18,400.00
Biller convenience fee	₱20.00
TIN branch code	00000
RDO code	028
Form series	1700 Series
Form type code	1701Q
Tax type	ІТ
Return period	Jun 30, 2024
Email	youremail@sample.co m
	Pay

Part IV

Tax Compliance - 3rd Quarter of the Year

BIR Tax Forms needed to file:

1. BIR Form 1701Q1v2018 - Quarterly Income Tax Return

3rd Quarter Tax Period is from July 2024 to September 2024.

Requirements:

- 1. Total Income for July 2024 to September 2024.
- 2. Latest eBIRForms.
- 3. File the BIR Form 1701Q1v2018 3rd Quarter
- 4. After you receive the BIR Tax Return Receipt Confirmation.
- 5. Pay the Tax Due using Maya App.
- 6. Save the Maya 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.
- 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 fill out your TIN and your data will automatically be populated.

For first-time filers, you need to fill out everything. All information should be correct and based on your BIR Certificate of Registration.

Choose BIR Form 1701Qv2018 and click Fill-up.

Profile				
*Taxpayer Identification Number:	RDO Code:	Line of Business		
122 - 456 - 789 - 000	028 💌	VIRTUAL ASSI	STANT	
Taxpayer's Name (Last Name, First Nan Registered Name (For Non-Individual)	ne, Middle Name For Ind	lividual)		
AURELIO, GEORGE MIKHAIL, RULL	ODA			
Registered Address:	11 52			
YOUR COMPLETE ADDRESS				1
Zip Code:	Telept 0	none Number:	ALEA	
Email Address:				
youremail@sample.com	6			
IMPORTANT!				
The designation of official e-mail a serving BIR orders, notices, letters, co e-mail address shall be presumed information with the Bureau.	ddress of the taxpayer is immunications and othe valid unless the taxpay	s mandatory. It shall be r processes to the tax er promptly informs	used as an additional mai bayer. Service through this BIR by updating his/her/it	nner of official s registration
List of BIR Forms:	C Di La			
BIR Form 1701Qv2018 - Quarterly In	icome Tax Return For Self-	Employed Individuals, Es	tates and Trusts (NEW;_▼	Fill-up
File Name		Return Period	Date Created	

PART I

- 1. For the Year: 2024
- 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: Professional
- 8. Alphanumeric Tax Code (ATC): II017 Income from Profession-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?: No
- 16. Tax Rate: 8% on Gross Sales
- 16A. Not applicable for 8% Taxpayer

1701Q - Page 1

For Use	BIR BCS/ e Only Item:					Republi Depa Bureau	c of the rtment o of Interr	Philippir f Finance al Rever	nes e nue							
J	BIR Form No. 1701Q anuary 2018 (ENCS) Page 1	Enter all boxes w	Qua for required i rith an "X".	arter Indiv	iduals, I in CAPITAL I S MUST be fi	Estates	Tax s and using BLA BIR and	Retu Trusi	IIN ts ark all appl by the Tax	icable Filer.				1701Q (01/18E	NCS P1
1	For the Year 2024	2	Quarter	O Firs	t C Secon	d 🖲 Thir	ď	3 Amen Returr	ded 1? C	Yes	• N	• 4	Numbe Sheet/s	er of s Attache	ed 🗌	0
			P/	RT I - B	ACKGROU	ND INFO	RMATIC	DN ON T	TAXPAYE	R/FI	ILER					
5	Taxpayer Identification	on Number ((TIN)	122	- 456	- 789	- 000					6 RD	O Code	02	28 💌	
7	Taxpayer/Filer Type	0	Single P	roprietor		Profess	sional	(C Estate		От	rust				
8 9	Alphanumeric Tax Co Taxpayer/Filer's Nam	e (Last Name,	C 11012 Bus C 11015 Bus First Name, M HAIL RU	Iness Income- Iness Income- Iddle Name for	Graduated IT Rates 8% IT Rate IndMiduall/ESTATE	C • E of (First Name	II014 Incor II017 Incor Middle Nam	ne from Profes ne from Profes e, Last Name)	ssion-Graduate ssion-8% IT Ra /TRUST FAO:	d IT Rate te (First Na	es C C ame, Middle	11013 N 11016 N Name, La	Vilxed income-0 Vilxed income-8 ast Name)	3raduated I [*] 8% IT Rate	T Rates	_
10	Registered Address (I YOUR COMPLE	ndicate complete	e address. If br RESS	anch, Indicate	the branch address.	If the registered	i address is d	ifferent from th	ne current addre	iss, go to	o the RDO t	o update r	registered addr	ress by usin	IG BIR Fo	rm No. 1905)
												10A 2	Zip Code	-	0	_
11	Date of Birth (MM/DI	D/YYYY)	12	Email Add	ress									1		_
	09 09	1991		yourema	ail@sample.	.com										
13	Citizenship FILIPINO			1	4 Foreign Ta	ax Number (if applica	ble)		15 (Claiming O Ye	ı Foreig s	gn Tax Cre No	dits?		
16	i				16A I	Method of D	eduction									
Tax (cho one inco	Rate* C Graduated pose e, for (Choose Metho pme	d Rates per od of Deduc	Tax Table tion in Iter	-page 2 n 16A)		C Itemize	d Deducti	on [Sec. 3	34(A-J), NIF	8C] (G N	O Optio Pross Sal	onal St es/Rece	andard De eipts/Rever	duction	(OSD) es [Sec	[40% of . 34(L),
fror bus pro	n iness/	oss sales/rec	eipts & oth	er non-ope sales/rece	erating income	e in lieu of (Graduated	I Rates un	der Sec. 24 exceed Thr	4(A)(2) ree mi	(a) & Pe	rcentag	ge Tax und M)1	ler Sec.	116 of	the

PART II - Background Information on Spouse - Leave Blank

Even if you're married, and based on our experience. Most of the time your spouse will file 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
Non-Taxable Income P250,000 Per Year for Individuals
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 to check 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

	Page 2				1701Q 01/18ENCS P2
TIN	Taxpayer/Filer's Last N	ame			
122	2 456 789 000 AURELIO				
	PART V - COMPUTATION OF TAX DUE (DO NOT ent	er Centavos; 49 Centavos or less drop down; 50) or more rou	ind up)
	Declaration this Quarter	A)	Taxpayer/Filer		B) Spouse
f gra Schi	aduated rate, fill in items 36 to 46; if 8%, fill in items 47 to 54	_		_	
36	Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts)	364	0.00	36B	0.00
37	Less: Cost of Sales/Services (applicable only if availing itemized Deductions)	374	0.00	37B	0.00
38	Gross Income/(Loss) from Operation (Item 36 Less Item 37)	384	0.00	38B	0.00
	Less: Allowable Deductions	JUN	0.00	500	0.00
	39 Total Allowable Itemized Deductions	394	0.00	39R	0.00
		JJA	0.00	550	0.00
		40.0	0.00	400	0.00
	40 Optional Standard Deduction (OSD) (40% or tem 36)	40A	0.00	40D	0.00
41	Net Income/(Loss) This Quarter (nem 36 Less Einer nem 39 OK 40)	41A	0.00	41B	0.00
	Add: 4Z 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
Sche	edule 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
Sch	edule 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
Sch	edule 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 F	PAYABLE (DO NOT enter Centavos	; 49 Centavos or less drop down; 50 or mor	e round up)	
	Particulars		A) Taxpayer/Filer		B) Spouse
26 Tax Due (From Part V, Schedule 1-	Item 46 OR Schedule II-Item 54)	26A	28,000.00	26B	0.0
27 Less: Tax Credits/Payments	(From Part V, Schedule III-Item 62)	27A	18,400.00	27B	0.0
28 Tax Payable/(Overpayment) (Item 26 Less Item 27)(From Part V, Item 63)	28A	9,600.00	28B	0.0
29 Add: Total Penalties (From Pa	art V, Schedule IV-Item 67)	29A	0.00	29B	0.0
30 Total Amount Payable/(Ove	erpayment) (Sum of Items 28 and 29)(From	n Part V, Item 68) 30A	9,600.00	30B	0.0
31 Aggregate Amount Payable	/(Overpayment) (Sum of items 30A and	308)		9,600	0.00
	Signature and Printe	ed Name of Taxpayer/Authorize (Indicate Title/Designation ar	ed Representative/Tax Agent nd TIN)		
D (1)	P/	ART IV - DETAILS OF PI			
32 Cash/Bank Debit Memo	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	_	Amount
33 Check		, 	-		
34 Tax Debit Memo		J	-		
35 Others (specify)		,	,		
Machine Validation/Revenue Of Bank)	icial Receipt Details (If not filed	with an Authorized Agent	Stamp of Receiving Office/AA Signature/Bank Teller's Initial	B and Date of	f Reœipt (RO's
I understand that this choice is irrevocable for operating income exceed Three million pesos (this taxable year. However, the 8% income Ta P3M) Prev	x (IT) Rate option If initially selected shall as	itomatically be changed to graduated IT rat	es when taxpayer's g	gross sales/receipts and other nor
Validat	te Edit	Save Pr	int 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 Maya.

Maya payment guide: Double-check all the data before confirming.

Confirm payment

TIN	122456789
Bill amount	P9,600
Biller convenience fee	₽20.00
TIN branch code	00000
RDO code	028
Form series	1700 Series
Form type code	1701Q
Tax type	П
Return period	September 30, 2024
Email	youremail@sample.co m

Part V

Annual Income Tax Return

BIR Tax Forms needed to file:

1. BIR Form 1701A - Annual Income Tax Return (NEW)

Annual ITR Tax Period is from January 2024 to December 2024.

Requirements:

- 1. Total Income For the **year 2024** from January 2024 to December 2024.
- 2. Latest eBIRForms.
- 3. File the BIR Form 1701A Year 2024
- 4. After you receive the BIR Tax Return Receipt Confirmation.
- 5. Pay the Tax Due using Maya App.
- 6. Save the Maya 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.
- 7. Update the Cash Receipt Book using the Income Summary Income Summary Link

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

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

For first-time filers, you need to fill out everything. All information should be correct and based on your BIR Certificate of Registration.

Choose BIR Form 1701A - Annual Income Tax Return (NEW) 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 Nam Registered Name (For Non-Individual) :	ne, Middle Name For Inc	lividual)
AURELIO, GEORGE MIKHAIL, RULLO	DDA	
Registered Address:	11 5	
YOUR COMPLETE ADDRESS		
Zip Code:	Telepl	none Number:
0 (P)	0	
Email Address:		
youremail@sample.com	\sim	
IMPORTANT!		
The designation of official e-mail ac serving BIR orders, notices, letters, con e-mail address shall be presumed v information with the Bureau	dress of the taxpayer is mmunications and othe alid unless the taxpay	s mandatory. It shall be used as an additional manner of r processes to the taxpayer. Service through this official er promptly informs BIR by updating his/her/its registration

List of BIR Forms:	97 - Jan - J
BIR Form 1701A - Annual Income Tax Return (NEW)	Fill-up

PART I

- 1. For the Year: 2024
- 2. Amended Return: No
- 3. Short Period Return: No
- 4. TIN: Double Check
- 5. RDO Code: 28 Double Check
- 6. Taxpayer/Filer Type: Professional
- 7. Alphanumeric Tax Code (ATC): II017 Income from Profession-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: 0
- 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 2024 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 to check if your figures are correct.

Part V - Background Information on Spouse

Leave Blank - Separate Filing

1701A Page 1

For Use	BIR BCS/ Only Item:			BL	epublic of the Department o ureau of Intern	Philippines f Finance al Revenue	e			
	BIR Form No.	Anr	nual li	ncome	e Tax R	eturn				
	1701A	Individu	als Earning I	ncome PURE	LY from Busine	s/Professio	n			
Ja	anuary 2018 (ENCS)	OR the	e graduated i ose who opte	ncome tax ra d to avail of t	tes with OSD as the 8% flat incor	s mode of de ne tax rate]	ductions	III '14'1'	1701	A 01/12 D1
	Page 1	Enter all required info boxes with an "X". The	ormation in C wo copies ML	APITAL LETT JST be filed w	ERS using BLA	CK ink. Mark one held by:	all applicable the Tax Filer.		1/01	A UI/10 P1
1	For the Year (MM/YY	Y) 12 - 202	24	2 Amende	d Return?	Yes (No 3 Sho	rt Period urn?	C _{Yes}	⊙ _{No}
		PAR	T I - BACK	GROUND	INFORMATIC	ON ON TA	XPAYER/FILER			
4	Taxpayer Identificatio	on Number (TIN)		5	RDO Code		6 Taxpayer Type	2	-	
	122 - 456	- 789 - 00	00	0	28 💌		C Single Proprie	etor	Profession	nal
7	Alphanumeric Tax C	ode (ATC)	O II012 Busi	iness Income-(Graduated IT Ra	tes	C II014 Income	from Profe	ession-Graduated IT	Rates
			🔍 II015 Busi	iness Income-8	8% IT Rate		II017 Income	from Profe	ession-8% IT Rate	
8	Taxpayer's Name (La	ast Name, First Name, Mid	Idle Name)							
_	AURELIO, GEOF	RGE MIKHAIL, RULI	LODA							
9		TE ADDDESS	jistered address is	atterent from the cu	urrent address, go to th	e RDO to update i	registered address by using	BIR Form No.	1905)	_
	TOOR COMPLE	TE ADDRESS								
	1								9A Zip Code)
10	Date of Birth (MM/DD 09/09/1991	2000)	11 Email	Address email@sam	ple.com					
12	Citizenship		10	13 Claimi	ng Foreign Tax (Dredits?	14 Foreign Tax	Number, /	fapplicable	
	FILIPINO			C Ye	s •	No				
15	Contact Number (La	ndline/Celiphone No.)	16 c	ivil Status						
	0		(Single	Married	ΟL	egally Separated		C Widow/er	
17	If married, spouse h	as income? 🛛 🖲 Yes		C No	18 Fi	ling Status	C Joint	Filing	Separate	Filing
19 Tax	C Graduate	d Rates with OSD as	• 8% in laweilable	n lieu of Grad	uated Rates und	er Sec. 24(A)) & Percentage Tax	under Sec	a 116 of the NIRC,	20401
	meniod of ded	PART II - T			(DO NOT enter Cent	ans: 40 Centains	or less drop down: 50 or mo	exceed in	nee minori pesos (r	Siviji
_		1 / 11 / 1 / 1		I MIMDLL				ine round up)		
		Particulars			(A) Taxe	aver/Filer		B) Spouse	
20	Tax Due (Either from Par	Particulars	5)		20A	A) Taxp	ayer/Filer 47,200.00	20B	B) Spouse	0.00
20 21	Tax Due <u>(Either from Par</u> Less: Total Tax Cred	Particulars	5) C Item 64)		20A 21A	A) Taxp	0ayer/Filer 47,200.00 28,000.00	20B	B) Spouse	0.00
20 21 22	Tax Due <u>(Either from Par</u> Less: Total Tax Cred Tax Payable/(Overp	Particulars tt IV-A Item 46 OR Part IV-B Item 56 dits/Payments (From Part IV-C bayment) (Item 20 Less Item 21)	5) 2 item 64))(From Part IV iten	1.65)	20A 21A 22A	A) Taxp	Dayer/Filer 47,200.00 28,000.00 19,200.00	20B 21B 22B	B) Spouse	0.00
20 21 22 23	Tax Due <u>(Either from Par</u> Less: Total Tax Cred Tax Payable/(Overp Less: Portion of Tax Payable	Particulars rt IV-A Item 46 OR Part IV-B Item 54 dits/Payments (From Part IV-C hayment) (Item 20 Less Item 21) Allowed for 2nd Installment to be p	5) C Item 64))(From Part IV Iten ald on or before Oc	1 <u>65)</u> Xober 15 (50% or le	20A 21A 22A xss of ltem 20)23A	A) Taxp	00000000000000000000000000000000000000	20B 21B 22B 23B	B) Spouse	0.00 0.00 0.00 0.00
20 21 22 23 24	Tax Due <u>(Ether from Par</u> Less: Total Tax Cred Tax Payable/(Overp Less: Portion of Tax Payable Amount of Tax Requ	Particulars t IVA Item 46 OR Part IV.B Item 50 bits/Payments (From Part IV.C hayment) (Item 20 Less Item 21) Allowed for 2nd Installiment to be paid ujred to be Paid upon Fil	2) 2) Item 64) (From Part IV Item ald on or before Oc ing/(Overpay)	1 <u>65)</u> tober 15 (50% or le ment) (item 22 Le	20A 21A 22A ess of item 20)23A ess item 23) 24A	A) Taxp	00000000000000000000000000000000000000	20B 21B 22B 23B 24B	B) Spouse	0.00 0.00 0.00 0
20 21 22 23 24	Tax Due <u>(Ether from Par</u> Less: Total Tax Cred Tax Payable/(Overp Less: Portion of Tax Payable Amount of Tax Requ Add: Penalties 25	Particulars t IVA Item 46 OR Part IV B Item 56 dits/Payments (From Part IV.C payment) (Item 20 Less Item 21) Allowed for 2nd installment to be p uired to be Paid upon Fill Surcharge	5) C Item 64) (From Part IV Item ald on or before Oc ing/(Overpay)	1 <u>65)</u> tober 15 (50% or le ment) (item 22 Le	20A 21A 22A ess of Item 20)23A ess item 23)24A 25A	A) Taxp	bayer/Filer 47,200.00 28,000.00 19,200.00 0.00 19,200.00 0.00	20B 21B 22B 23B 24B 25B	B) Spouse	0.00 0.00 0.00 0 0
20 21 22 23 24	Tax Due <u>(Ether from Par</u> Less: Total Tax Cred Tax Payable/(Overp Less: Portion of Tax Payable Amount of Tax Requ Add: Penalties 25 26	Particulars t IV-A Item 46 OR Part IV-B Item 54 dits/Payments (From Part IV-C bayment) (Item 20 Less Item 21) Allowed for 2nd Installment to be p uired to be Paid upon Fill Surcharge Interest	5) C Item 64) (From Part IV Iten ald on or before Oc ing/(Overpay)	165) Xober 15 (50% or le ment) (item 22 Le	20A 21A 22A ess of item 20)23A ess item 23)24A 25A 26A	A) Taxp	Dayer/Filer 47,200.00 28,000.00 19,200.00 0.00 19,200.00 0.00 0.00	20B 21B 22B 23B 24B 25B 26B	B) Spouse	0.00 0.00 0.00 0 0.00 0
20 21 22 23 24	Tax Due <u>(Ether from Par</u> Less: Total Tax Cred Tax Payable/(Overp Less: Portion of Tax Payable Amount of Tax Requ Add: Penalties 25 26 27	Particulars rt IV-A Item 46 OR Part IV-B Item 54 dits/Payments (From Part IV-C hayment) (Item 20 Less Item 21) Allowed for 2nd installment to be p uired to be Paid upon Fill Surcharge Interest Compromise	5) <u>(From Part IV Iten</u> ald on or before Oc ing/(Overpay)	1 <u>65)</u> dober 15 (50% or le ment) (ltem 22 Le	20A 21A 22A ess of item 20)23A ess item 23) 24A 25A 26A 26A 27A	A) Taxp	Dayer/Filer 47,200.00 28,000.00 19,200.00 0.00 19,200.00 0.00 0.00 0.00	208 218 228 238 248 258 268 278	B) Spouse	0.00 0.00 0.00 0 0 0 0 0
20 21 22 23 24 28	Tax Due <u>(Ether from Par</u> Less: Total Tax Cred Tax Payable/(Overp Less: Portion of Tax Payable Amount of Tax Requ Add: Penalties 25 26 27 Total Penalties (Sum	Particulars tt IVA item 46 OR Part IV B item 56 dits/Payments (From Part IV C payment) (Item 20 Less item 21) Allowed for 2nd installment to be paid uired to be Paid upon Fill Surcharge Interest Compromise of Items 25 to 27)	5) <u>(From Part IV Iten</u> ald on or before Oo ing/(Overpay)	165) tober 15 (50% or le ment) (item 22 Le	20A 21A 22A ess of item 20)23A ess item 23) 24A 25A 26A 26A 27A 28A	A) Taxp	bayer/Filer 47,200.00 28,000.00 19,200.00 19,200.00 19,200.00 0.00 0.00 0.00 0.00	20B 21B 22B 23B 24B 25B 26B 27B 28B	B) Spouse	0.00 0.00 0 0 0 0 0 0 0 0 0 0 0
20 21 22 23 24 28 29	Tax Due <u>(Ether from Par</u> Less: Total Tax Cred Tax Payable/(Overp Less: Portion of Tax Payable Amount of Tax Requ Add: Penalties 25 26 27 Total Penalties (Sum Total Amount Payab	Particulars titv/Aitem 46 OR Part IV Bittem 54 dits/Payments (From Part IV C payment) (Item 20 Less Item 21) Allowed for 2nd Installment to be pay uired to be Paid upon Fill Surcharge Interest Compromise of Items 25 to 27) ble/(Overpayment) (Sum of	2) 2) Item 64) ((From Part IV Item ald on or before Oc ing/(Overpay) (Items 24 and 28)	1 <u>65)</u> tober 15 (50% or le ment) (item 22 Le	20A 21A 22A ess of Item 20)23A ess Item 23) 24A 25A 26A 27A 28A 29A	A) Taxp	bayer/Filer 47,200.00 28,000.00 19,200.00 19,200.00 19,200.00 0.00 0.00 0.00 19,200.00	20B 21B 22B 23B 24B 25B 26B 27B 28B 29B	B) Spouse	0.00 0.00 0,00 0 0 0 0 0 0 0 0 0 0 0 0 0

1701A Page 2

Jai	BIR Form No. 1701A nuary 2018 (ENCS) Page 2	Annual Income Ta Individuals Earning Income PURELY from [Those under the graduated income tax rates with OR those who opted to avail of the 8%	ax R n Busines h OSD as flat incor	eturn ss/Profession mode of deductions ne tax rate]		1701A 01/18 P2
TIN		Taxpayer/Filer's Last Nar	ne			
122	456 7	89 000 AURELIO				
		PART IV - COMPUTA	TION O	F INCOME TAX		
If Op	tional Standard Ded	uctions (OSD), fill in items 36 to 46; if 8%, fill in items 47	to 56			
IV.	A - For Graduate	ed Income Tax Rates		A) Taxpayer/Filer		B) Spouse
36	Sales/Revenues/Rec	eipts/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 Ded	uction - Optional Standard Deduction (OSD) (40% of Item 38)	39A	0.00	39B	0.00
40	Net Income (Item 38 Les	ss Item 39)	40A	0.00	40B	0.00
	Add: Other Income (specity below)			r	
41			41A	0	41B	0.00
42			42A	0	42B	0.00
42	(add more) Amount Received/SI	hare in income by a Partner from General Professional			400	0.00
43	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 Incon	ne (Sum of Items 40 and 44)	45A	0.00	45B	0.00
46	TAX DUE (Item 45 x Appl	Icable Tax Rate based on Tax Table below) (To Part II - Item 20)	46A	0.00	46B	0.00
IV.	B - For 8% Incon	ne Tax Rate (Those whose sales/receipts/others did not	exceed I	P3M and opted at the initial quar	ter for thi	s rate)
47	Sales/Revenues/Rec	eipts/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	49 B	0.00
	Add: Other Non-Ope	rating Income (specify below)			,	
50			50A	0.00	50B	0.00
51			51A	0.00	51B	0.00
50	(add more)			0.00	50D	0.00
52	Total Other Non-ope	rating income (sum oritems so and s1)	52A	00.0	52B	0.00
53	Total Taxable Incon	ner (Sum of items 49 and 52)	53A	840,000.00	53B	0.00
54	Individuals and/or profession	als in the amount of P 250,000	[∞] 54A	250,000.00	54B	0.00
55	Taxable Income/(Lo	ss) (item 53 Less Item 54)	55A	590,000.00	55B	0.00
56	TAX DUE (Item 55 x 8% I	ncome Tax Rate) <u>(To Part II - Item 20)</u>	56A	47,200.00	56B	0.00
IV.	C - Tax Credits/	Payments (attach proof)				
57	Prior Year's Excess C	redits	57A	0.00	57B	0
58	Tax Payments for the	e First Three (3) Quarters	58A	28,000.00	58B	0
59	Creditable Tax With	held for the First Three (3) Quarters	59A	0.00	59B	0
60	Creditable Tax With	held per BIR Form No. 2307 for the 4th Quarter	60A	0.00	60B	0
61	Tax Paid in Return P	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/Pa	ayments (specify)	63A	0.00	63B	0
64	Total Tax Credits/Pa	yments (Sum of items 57 to 63)(To item 21)	64A	28,000.00	64B	0.00
65	Net Taxable/(Overpa	ayment) (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**

eBIRForms 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 Maya.

Maya payment guide:

₱ 19,220

TIN	122456789
Bill amount	P19,200
Biller convenience fee	₽20.00
TIN branch code	00000
RDO code	028
Form series	1700 Series
Form type code	1701A
Tax type	ІТ
Return period	December 31, 2024
Email	youremail@sample.co m
	Pay

Part VI

BIR Form 2551Qv2018 - Zero Filing Guide for 8% Taxpayers

If your BIR COR has a Percentage Tax - Quarterly, BIR Form 2551Q under your Tax Types, you need to file zero file to avoid open cases. Zero file means, filing the tax return without any tax payment.

TIN 12	& BRANCH CODE 2-456-789-000	AU	RELIO, GEORGE M	R IIKHAIL, RULLOD	A	TIN ISSUANCE DATE September 21, 2019
REC	GISTERING OFFICE	x	Head Office		Branch	
	TAX TYPES	FORM TYPES	FILING START DATE	FILING	,	FILING DUE DATE
	INDIVIDUAL INCOME TAX	1701/17 01A		ANNUALLY	On	or before April 15 of each ar covering income for the preceding taxable year.
	INDIVIDUAL INCOME TAX	1701Q		QUARTERLY	1st C	Quarter-on or before MAY 15 2nd Quarter-on or before GUST 15 3rd Quarter-on or before Neuropher 15
ſ	PERCENTAGE TAX - QUARTERLY	2551Q		QUARTERLY	With	in twenty five (25) days after end of each taxable quarter

With 2551Q? Follow this guide. Without 2551Q - Ignore this guide.

BIR COR with 2551Q

Step-by-step Guide

Important Guidelines:

I. We will only present the first quarter 2551Q as an example. Deadline is April 25, 2024. Every 25th day after the taxable quarter.

II. We will just include the first quarter for your reference. You just have to repeat this for 2nd,3rd, and 4th Quarter.

III. Take note of the deadline. Percentage Tax Quarterly Deadline is earlier than Quarterly Income Tax Return. It is highly recommended that you follow the Percentage Tax Quarterly for filing both.

Step 1: Fill out the following:

- 1. Calendar
- 2. 2024
- 3. Quarter: 1st
- 4.8% Income Tax Rate on gross sales/receipts

List of BIR Forms:

BIR Form 2551Qv2018 - Quarterly Percentage Tax Return

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.

Fill-up

•

BIR Form 2551Q Guide Example

For BIR BCS/ Use Only Item:		Republic Departe Bureau of	of the Philip ment of Fina Internal Re	pines nce venue					
BIR Form No. 25551Q January 2018(ENCS) Page 1	Quarterly Per Enter all required information in CAPITAL an "X". Two copies MUST be fill	Centag LETTERS using ed with the BIR	e Tax BLACK ink. N and one held	Return) boxes with t			2551Q 01	/18ENCS P1
1 For the © Calen 2 Year Ended (MM/YYYY) 12 - Dec	idar C Fiscal ember 💌 2024	3 Quarter ⊙1st C	2nd C	3rd C 4th	1 4 /	Amended Re	aturn? ≧No	5 No. of S Attached	Sheet/s
	Part I - Bac	kground	Inform	ation					
6 Taxpayer Indentification	Number (TIN) 122 456 7	89 000)			7	RDO Cor	de 028	3 👻
8 Taxpayer's Name (Last N	lame, First Name, Middle Name for Individ	ual OR Register	ed Name for N	on-Individual)					
9 Registered Address (Indi 9 go to the RDO to update YOUR COMPLETE AD	MIKHAIL, ROLLODA cate complete address. If branch, indicate t registered address using BIR Form No. 190 DDRESS	he branch addr (5)	ess. If the regis	tered address is	different fro	om the curre	nt addres	s. 9A Zip	Code
10 Contact Number (Land	lline/Cellphone No.)	11 Ema	ail Address						
0		yourer	nail@sampl	e.com					
Are you availing of tax of 12 Special Law / Internation Treaty?	relief under Inal Tax O Yes	ΘN	0	12A If ye	s, specify			Ŧ]
1.3 Only for individual tax, What income tax rates (To be filled out only or quarter of the taxable y	payers whose sales/receipts are subject to P are you availing? (choose one) on the initial C Graduated i year) income	ercentage Tax ncome tax rate	under section	116 of the Tax C	iode, as an le tax rate c	nended: on gross sale	s/receipts	/others	
	Part II	- Total Tax	Payable				_		
14 Total Tax Due (From S	ichedule 1 Item 7)								0.00
Less: Tax Credit/Pay	/ment (attach proof)								
15 Creditable Pe	rcentage Tax Withheld per BIR Form	No. 2307							0.00
16 Tax Paid in R	eturn Previously Filed, if this is an Am	ended Return	1						0.00
17 Other Tax Cre	dit/Payment (specify)				_				0.00
18 Total Tax Credits/Pay	ments (Sum of Items 15 to 17)								0.00
19 Tax Still Payable/(Ove	erpayment) (Item 14 less Item 18)						í—		0.00
Add: Penalties	8								
20 Surch:	arge								0.00
21 Interes	st						<u> </u>		0.00
22 Comp	romise						-		0.00
22 Total Papalitias in	-6 Harrar 20 Ha 20)						-		0.00
25 Total Penalties (Sum	or items 20 to 22)								0.00
24 TOTAL AMOUNT P	AYABLE(Overpayment) (Sum of Ite	ms 19 and 23)							0.00

Part VII

Manual Books of Account Guide

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

In case you registered other books like the General Journal, General Ledger, and the Cash Disbursement Book. Just keep it.

Cash Receipt Book Sample

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

DATE	ADDRESS	oppian atcorpt.	NAME	AMALINT	Remmers
1 01/25/2024	9 Mabini street, Queson City	0001	Nairen Buffet	80,000	(enice rec
2 02/15/2024	5 Apple G. Mondowayong City	0002	James Rond	50,000	service pet
3 02/28/2024	9 orange the Makadi City	0003	Anne Curtis	40,000	sonice the
4 03/15/2024	9 makini st. Queson city	0004	Reman Buffed	20,000	Service Fee - VA
5 03/20/2024	I Apple 5. Mondaugong City	0005	James Bond	10,000	Schule Fee - Fra Ads
6 03/30/2024	9 orange st. makeuti City	0004	Anna Curtis	(0,000	Service Re- Smm
7 04/13/2024	9 Malaini d. Querm City	0007	worren ougset	30,000	Sanic Fee
3 05/15/2024	3 Apple of . Mandaluyong City	0008	James Bond	50,000	schribe ree
05/28/2024	9 orange 61. Makafi City	0009	Anne autis	40,000	service tex
06/15/2024	9 mobini st. Bueron City	2010	acoren Bappa	20,000	Conice For -VA
1 06/20/2024	T Apple 4. Mandaluyong City	0011	Journes Rond	000,02	Sonic For - FO Ada
2 06/30/2024	9 orange st. makati city	9012	Anne Curtis	53,000	service the - smm
3 07/15/2024	9 mabini st. Queson city	0013	women Buffed	20.500	Service Fee - VA
4 08/20/2024	s Apple st. Manda myony City	0014	James Bard	50.000	Service Fac -Fe Ada
5 09/30/2024	9 orange cl- makati City	0015	Anne Curtis	50,000	service Fee . 5 Mm
6 10/13/2024	9 Mabini St. Queton Oty	ODIL	Morran Bugest	30,000	service Fec
7 11/15/2024	5 Apple st. Mandalwyony City	0017	Janes Bond	50,000	service Re
8 11/28/2024	9 orange St. Makuti city	0018	Anne curtis	40, 00D	Service tec
9 12/15/2024	9 mation &- aucron City	0019	numer Bugget	20,000	Service Foo - VA
0 12/20/2024	5 Apple 14. Mondaluying City	0020	Jones Bond	50000	Sonice the - TRAN
1 12/30/2024	9 oranje ut. Makati city	0821	Anne Cutis	50,000	Service Fee - Smm
2			TOTAL	840,000	

Here's the video guide:

Freelancers Guide for BIR Official Receipt and BIR Books of Account

Part VIII

Filing & Payment Deadlines

Tax Form	Description	Year	Deadline
BIR Form 1701Q	1st Quarter Income Tax Return	2024	May 15, 2024
BIR Form 1701Q	2nd Quarter Income Tax Return	2024	August 15, 2024
BIR Form 1701Q	3rd Quarter Income Tax Return	2024	November 15, 2024
BIR Form 2551Q	1st Quarterly Percentage Tax Return	2024	April 25, 2024
BIR Form 2551Q	2nd Quarterly Percentage Tax Return	2024	July 25, 2024
BIR Form 2551Q	3rd Quarterly Percentage Tax Return	2024	October 25, 2024
BIR Form 2551Q	4th Quarterly Percentage Tax Return	2024	January 25, 2025
BIR Form 1701A	Annual Income Tax Return	2024	April 15, 2025

It is recommended to file and pay early every after the taxable quarter. The system traffic is higher when you file closer to the deadline.

Per experience. If you file on the exact deadline, receiving the Tax Return Receipt Confirmation takes longer. It might take weeks, instead of the usual 1 hour or less.

For Taxpayers with 2551Q. It is recommended 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 IX

Closing

You now have the step-by-step guide to register and file your tax returns!

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

What more can you learn in our Support Group?

- 1. Video Guides!! Yes, we are also making a quarterly video guide to supplement 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 together with the GA Consulting team, and fellow Freelancers will try our best to answer all your questions regarding BIR Tax Compliance.
- 7. Members' Freelancing success stories.
- 8. Members are sharing the goals they have achieved as a BIR Registered Freelancer.
- 9. YES, it is FREE!!

Facebook Group link: Freelancers BIR Tax Compliance Support Group

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

<u>George Mikhail R. Aurelio</u> Founder & Freelancers Tax Advisor at <u>GA Consulting</u>



Part X

More DIY Guide Feedback

Home Goals - Achieved!





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.

ORM BOB SED: APRIL 2019	REPUBLIKA NG PILIPINAS KAGAWARAN NG PANANALAPI KAWANIHAN NG BENTAS INTERNAS REVENUE REGION NO 07B / EAST NCR REVENUE DISTRICT OFFICE NO: 045 - MARIKINA					
APPEND WIRELAN OF INTERNAL DESCRIPTION OF A DESCRIPTION O	CEI	RTIFICATE	OF REGIST	RATION		
TIN & BRANCH CODE REGISTERING OFFICE REGISTERED ADDRESS	N/ x	ME OF TAXPAYE		TIN ISSUANCE DATE July 30, 2015 ranch		
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.		
TANDAVED TYPE/S	PROFES	SIONAL - IN GENE	RAL STITUTES, NEVERAL BURGES, CO. ST.	STORAGE REPORTER BURGAU OF WITHRAAL MALVARUE BURGAU OF STREAM		



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 🎉



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6.3

Jhen Morallos 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	1701/17 01A	January 1, 2023	ANNUALLY	Or ye	or before April 15 of each ar covering income for the preceding taxable year.
INDIVIDUAL INCOME TAX	17010	July 1, 2022	QUARTERLY	1st Quarter-on or before MAY 1 2nd Quarter-on or before AUGUST 15 3rd Quarter-on o before November 15	
REGISTRATION FEE	0605	January 1, 2023	ANNUALLY	On or before the last day of January.	
XPAYER TYPE/S	PROFESS	IONAL - IN GENER	RAL THE OWNER OF MALE	TERMENT REVENUE	BURAL OF ATTENAL STREET, MURCH, OF ATTENAL A
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	NNY M. DA	TANGEL	AU OF WITCHING HEAVILY DUREAU OF N	TEAMAL PENCHUR	April 19, 2022





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		Head Office		Branch	In Programs, Managara Property, and Andrews, Managara and Andrews, and	
REGISTERED ADDRES	S Interes Stream	Transfer of Parent Street, or other	PH	ILIPPINES	O PARAME PROVIDE UNDER TO A CONTRACT, MARKEN MARKEN MARKEN AND A CONTRACT, MARKEN AND A CONTR	
TAX TYPES FOR TYP		FILING START DATE	FILING FREQUENCY		FILING DUE DATE	
INDIVIDUAL INCOME TAX	1701/17 01A	January 1, 2023	ANNUALLY	On ye	or before April 15 of each ar covering income for the preceding taxable year.	
PERCENTAGE TAX - QUARTERLY	2551Q	February 4, 2022	QUARTERLY	With	in twenty five (25) days after end of each taxable quarter.	
REGISTRATION FEE	0605	January 1, 2023	ANNUALLY		On or before the last day of January.	
AXPAYER TYPE/S	PROFES	SIONAL - LICENSE	D (PRC, IBP)	the second second second	er ferhern ministen wenden er rettere stellere frei af ferhern stellten wenden er rettere stellte vom	
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TRADE NAME 1 LEV	I SHIELA I	TINGCO	the of the second	end streaker whereas	February 4, 2022	

You're Next!! :)

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Part XI

Freelance Business Tax 101 Video Guides

Here are my recommended videos. If you want to learn more about Freelance Business Taxation.

- a. QUICK OVERVIEW | Freelancers BIR Registration and Freelan...
- b. 8% Income Tax Rate | Graduated Income Tax | OSD | Itemized ...
- c. Freelancers Guide for BIR Official Receipt and BIR Books of Ac...
- d. **D** Tax Payment Guide via Maya | Hassle-Free Tax Payment
- e. Freelancers BIR Tax Penalties | BIR Late Filing & Late Payment
- f. Income-Based Tax Computation for Freelancers (e.g. ₱100k, ₱...)

About the Author



George eats, sleeps, and breathes Freelancers BIR Registration and Freelancers BIR Tax Compliance.

He is a Freelancers Tax Advisor and the founder of GA Consulting. As a Freelancer himself, he notices the lack of information and support for Freelancers regarding BIR matters. That's the reason that he decided to exclusively support and empower Freelancers through simple and stress-free tax compliance.

Get in touch with George on Facebook, TikTok, and inside the Freelancers BIR Tax Compliance community.

Community Facebook TikTok YouTube LinkedIn