



<div>Annual Income Tax Return</div> <div>For Self-Employed Individuals, Estates and Trusts</div> <div>Subject to REGULAR Income Tax Only</div> <div>Page 2</div>		<div>BIR Form No.</div> <div>1701</div> <div>June 2013 (ENCS)</div>	<div></div> <div>170106/13ENCSP2</div>		
TIN		Tax Filer's Last Name			
0 0 0 0					
Part IV Computation of Income Tax- REGULAR RATE		A) Taxpayer/Filer		B) Spouse	
41 Gross Compensation Income (From Schedule 1 Item 5A1 / 5B1)					
42 Less: Non-Taxable / Exempt Compensation					
43 Gross Taxable Compensation Income (Item 41 Less Item 42)					
Less: Deductions					
44 Premium on Health and/or Hospitalization Insurance (Not to Exceed P 2,400 /year)					
45 Personal Exemption/Exemption for Estate and Trust					
46 Additional Exemption					
47 Total Deductions (Sum of Items 44 to 46)					
48 Net Taxable Compensation Income (Item 43 Less Item 47)					
OR					
49 Excess of Deductions (Item 47 Less Item 43)					
50 Net Sales/Revenues/Receipt/Fees (From Schedule 2 Item 5A / 5B)					
51 Add: Other Taxable Income from Operations not Subject to Final Tax (From Schedule 3 Item 3A / 3B)					
52 Total Sales/Revenues/Receipts/Fees (Sum of Items 50 & 51)					
53 Less: Cost of Sales/Services (Not allowed for Tax Filer who opted for OSD) (From Schedule 4 Item 27A / 27B)					
54 Gross Income from Business/Profession (Item 52 Less Item 53)					
55 Add: Non-Operating Income (From Schedule 5 Item 6A / 6B)					
56 Total Gross Income (Sum of Items 54 & 55)					
Less: Allowable Deductions					
57 Ordinary Allowable Itemized Deductions (From Schedule 6 Item 40A / 40B)					
58 Special Allowable Itemized Deductions (From Schedule 7 Item 5A/5B)					
59 Allowance for Net Operating Loss Carry Over (NOLCO) (From Schedule 8A1 Item 8D / Schedule 8B1 Item 8D)					
60 Total Allowable Itemized Deductions (Sum of Items 57 to 59)					
OR					
61 Optional Standard Deductions (OSD) (40% of Item 52-Total Sales/Receipts/Revenues/Fees) (NOTE: If all income is subject ONLY to Regular Income Tax Regime)					
62 Taxable Income from Business/Profession (Item 56 Less Item 60 OR 61)					
63 Add: Net Taxable Compensation Income (From Item 48A/48B)					
64 Net Taxable Income (Sum of Items 62 & 63)					
65 Less: Excess Deductions, if any (From Item 49) OR the Total Deductions, if there is no compensation income (From Item 47)					
66 TOTAL TAXABLE INCOME (Item 64 Less Item 65)					
67 TAX DUE-REGULAR [Refer to Tax Table (Graduated Income Tax Rates) below]					


Tax Table			
If Taxable Income is:	Tax Due is:	If Taxable Income is:	Tax Due is:
Not over P 10,000	5%		
Over P 10,000 but not over P 30,000	P 500 + 10% of the excess over P 10,000	Over P 140,000 but not over P 250,000	P 22,500 + 25% of the excess over P 140,000
Over P 30,000 but not over P 70,000	P 2,500 + 15% of the excess over P 30,000	Over P 250,000 but not over P 500,000	P 50,000 + 30% of the excess over P 250,000
Over P 70,000 but not over P 140,000	P 8,500 + 20% of the excess over P 70,000	Over P 500,000	P 125,000 + 32% of the excess over P 500,000

Annual Income Tax Return For Self-Employed Individuals, Estates and Trusts Subject to REGULAR Income Tax Only Page 3		BIR Form No. 1701 June 2013 (ENCS)	 170106/13ENCSP3
TIN		Tax Filer's Last Name	
0 0 0 0			

Part V - Summary of Income Tax Due			
Description	A) Taxpayer/Filer		B) Spouse
68 Regular Rate - Income Tax Due (From Item 67A/67B)			
69 Special Rate - Income Tax Due (From Part IX Item 18B/18F)			
70 Less: Share of Other Government Agency, if remitted directly			
71 Net Special Income Tax Due (Share of National Govt.) (Item 69 Less Item 70)			
72 TOTAL INCOME TAX DUE (Overpayment) (Sum of Items 68 & 71) (To Item 26)			
Less: Tax Credits/Payments			
73 Regular (From Schedule 9 Item 10A/10B)			
74 Special (From Part IX Item 19B/19F)			
75 Exempt (From Part IX Item 19C/19G)			
76 Total Tax Credit/Payments (Sum of Items 73 to 75) (To Item 27)			
77 Net Tax Payable/(Overpayment) (Item 72 Less Item 76)			
78 NET TAX PAYABLE (OVERPAYMENT) FOR TAX FILER and SPOUSE (Sum of Items 77A & 77B)			
79 Less: Portion of Tax Payable Allowed for 2nd Installment to be paid on or before July 15 (Not More Than 50% of the Sum of Items 72A & 72B) (To Item 29)			
80 NET AMOUNT OF TAX PAYABLE (OVERPAYMENT) (Item 78 Less Item 79)			

Add: Penalties		
81 Surcharge		
82 Interest		
83 Compromise		
84 Total Penalties (Sum of Items 81 to 83) (To Item 31)		
85 TOTAL AMOUNT PAYABLE UPON FILING (OVERPAYMENT) (Sum of Items 80 & 84) (To Item 32)		

Part VI - Tax Relief Availment			
Description	A) Taxpayer/Filer		B) Spouse
86 Regular Income Tax Otherwise Due (Sum of Items 66 & 58 X applicable Tax Rate per Tax Table)			
87 Less: Tax Due – Regular (From Item 67)			
88 Tax Relief Availment Before Special Tax Credits (Items 86 Less Item 87)			
89 Add: Special Tax Credits(From Schedule 9 Item 8A/8B)			
90 Regular Tax Relief Availment (Sum of Items 88 & 89)			
91 Special Tax Relief Availment(From Part IX Item 21B/21F)			
92 Exempt Tax Relief Availment (From Part IX Item 21C/21G)			
93 Total Tax Relief Availment (Sum of Items 90, 91 & 92)			
94 Total Tax Relief Availment of Tax Filer & Spouse (Sum of Items 93A & 93B)			

<div>Annual Income Tax Return</div> <div>For Self-Employed Individuals, Estates and Trusts</div> <div>Subject to REGULAR Income Tax Only</div> <div>Page 4</div>				<div>BIR Form No.</div> <div>1701</div> <div>June 2013 (ENCS)</div>		<div></div> <div>170106/13ENCSP4</div>									
TIN				Tax Filer's Last Name											
0000															
Part VII - Other Relevant Information - SPOUSE															
95 Spouse's TIN				/		/		/		0000		96 RDO Code			
97 Spouse's Name (Last Name, First Name and Middle Initial)															
98 Trade Name															
99 Date of Birth (MM/DD/YYYY)				100 Email Address											
/															
101 Contact Number								102 PSIC				103 PSOC			
104 Line of Business															
105 Method of Deduction															
<div><input type="checkbox"/> Itemized Deductions [Sec. 34 (A-J), NIRC]</div> <div><input type="checkbox"/> Optional Standard Deduction (OSD) 40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC, as amended by R.A. 9504]</div>															
106 Method of Accounting															
<div><input type="checkbox"/> Cash</div> <div><input type="checkbox"/> Accrual</div> <div><input type="checkbox"/> Others (Specify)</div>															
107 Income Exempt from Income Tax? <input type="checkbox"/> Yes <input type="checkbox"/> No															
108 Income subject to Special/Preferential Rate? <input type="checkbox"/> Yes <input type="checkbox"/> No															
If Yes, fill up also Mandatory Attachments PER ACTIVITY (Part X).															
109 Alphanumeric Tax Code (ATC) <input type="checkbox"/> II 011 Compensation Income <input type="checkbox"/> II 012 Business Income/Income from Profession <input type="checkbox"/> II 013 Mixed Income															
110 Claiming Additional Exemptions? <input type="checkbox"/> Yes <input type="checkbox"/> No															
111 If YES, enter number of Qualified Dependent Children (Enter information about Children on Part VIIA)															
Part VIIA - Qualified Dependent Children (If wife is claiming for additional exemption, please attach waiver of the husband)															
Last Name				First Name and Middle Initial				Date of Birth (MM / DD / YYYY)				Mark if Mentally/Physically Incapacitated			
Part VIIB - Current Address (Accomplish if current address is different from registered address)															
Unit/Room Number/Floor						Building Name									
Lot Number Block Number Phase Number House Number						Street Name									
Subdivision/Village						Barangay									
Municipality/City						Province				Zip Code					
Part VIII - Information - External Auditor/Accredited Tax Agent															
112 Name of External Auditor/Accredited Tax Agent															
										113 TIN					
114 Name of Signing Partner (If External Auditor is a Partnership)															
										115 TIN					
116 BIR Accreditation No.															
117 Issue Date (MM/DD/YYYY)															
118 Expiry Date (MM/DD/YYYY)															
- - - / /															

Page 5 - Schedules 1 to 4A

BIR Form No.

1701

June 2013 (ENCS)



170106/13ENCSP5

[illegible]**SCHEDULES-REGULAR RATE****Schedule 1 - Gross Compensation Income and Tax Withheld** *(Attach additional sheet/s, if necessary)*

Gross Compensation Income and Tax Withheld (On Items 1, 2 & 3, enter the required information for each of your employers and mark (X) whether the information is for the Taxpayer or the Spouse. Attach additional Sheets if necessary. On Item 5A, enter the Total Gross Compensation and Total Tax Withheld for the Taxpayer and on Line 5B, enter the appropriate information for the Spouse. **DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up**)

1 Name of Employer																															
<input type="checkbox"/>	Taxpayer Spouse	Employer's TIN										Compensation Income										Tax Withheld									
2 Name of Employer																															
<input type="checkbox"/>	Taxpayer Spouse	Employer's TIN										Compensation Income										Tax Withheld									
3 Name of Employer																															
<input type="checkbox"/>	Taxpayer Spouse	Employer's TIN										Compensation Income										Tax Withheld									
4 Name of Employer																															
<input type="checkbox"/>	Taxpayer Spouse	Employer's TIN										Compensation Income										Tax Withheld									
5A Total Gross Compensation Income and Total Tax Withheld from the above entries and any additional sheets attached for Taxpayer (To Part IV Item 41A)												1. Total Compensation Income										2. Total Tax Withheld									
5B Total Gross Compensation Income and Total Tax Withheld from the above entries and any additional sheets attached for Spouse (To Part IV Item 41B)												1. Total Compensation Income										2. Total Tax Withheld									

Schedule 2 - Sales/Revenues/Receipts/Fees from Business/Profession, including amount received from General Professional Partnership (GPP)

Description	A) Taxpayer/Filer	B) Spouse
1 Total Sales/Revenues/Receipts/Fees		
2 Add: Gross Sales/Revenues/Receipts/Fees not subject to Withholding Tax		
3 Total Sales/Revenues/Receipts/Fees <i>(Sum of Items 1 & 2)</i>		
4 Less: Sales Returns, Allowances and Discounts		
5 Net Sales/Revenues/Receipts/Fees <i>(Item 3 Less Item 4) (To Item 50)</i>		

Schedule 3 - Other Taxable Income from Operations not Subject to Final Tax *(Attach additional sheet/s, if necessary)*

Description																A) Taxpayer/Filer								B) Spouse															
1																																							
2																																							
3	Total Other Taxable Income (<i>Sum of Items 1 & 2</i>) (<i>To Item 51</i>)																																						

Schedule 4 – Cost of Sales/Services (Attach additional sheet/s, if necessary)

Schedule 4A - Cost of Sales (For those engaged in Trading)

Description	A) Taxpayer/Filer	B) Spouse
1 Merchandise Inventory, Beginning		
2 Add: Purchases of Merchandise		
3 Total Goods Available for Sale <i>(Sum of Items 1 & 2)</i>		
4 Less: Merchandise Inventory, Ending		
5 Cost of Sales <i>(Item 3 Less Item 4) (To Schedule 4 Item 27)</i>		

Page 6 - Schedules 4B to 6

1701

June 2013 (ENCS)



170106/13ENCSP6


[illegible]

Description	A) Taxpayer/Filer	B) Spouse
6 Direct Materials, Beginning		
7 Add: Purchases of Direct Materials		
8 Material Available for Use <i>(Sum of Items 6 & 7)</i>		
9 Less: Direct Materials, Ending		
10 Raw Materials Used <i>(Item 8 Less Item 9)</i>		
11 Direct Labor		
12 Manufacturing Overhead		
13 Total Manufacturing Cost <i>(Sum of Items 10 to 12)</i>		
14 Add: Work in Process, Beginning		
15 Less: Work in Process, Ending		
16 Cost of Goods Manufactured <i>(Sum of Items 13 & 14 Less Item 15)</i>		
17 Add: Finished Goods, Beginning		
18 Less: Finished Goods, Ending		
19 Cost of Goods Manufactured & Sold <i>(Sum of Items 16 & 17 Less Item 18) (To Schedule 4 Item 27)</i>		

Description	A) Taxpayer/Filer	B) Spouse
20 Direct Charges – Salaries, Wages and Benefits		
21 Direct Charges – Materials, Supplies and Facilities		
22 Direct Charges – Depreciation		
23 Direct Charges – Rental		
24 Direct Charges – Outside Services		
25 Direct Charges – Others		
26 Total Cost of Services (Sum of Items 20 to 25) (To Schedule 4 Item 27)		
27 Total Cost of Sales/Services (Sum of Items 5, 19 & 26, if applicable) (To Part IV Item 53)		

[illegible]

Description		A) Taxpayer/Filer				B) Spouse			
1	Advertising and Promotions								
	Amortizations <i>(Specify on Items 2, 3 & 4)</i>								
2									
3									
4									

<div>Annual Income Tax Return</div> <div>Page 8 - Schedules 7 to 8B.1</div>		<div>BIR Form No.</div> <div>1701</div> <div>June 2013 (ENCS)</div>	<div></div> <div>170106/13ENCSP8</div>
TIN		Tax Filer's Last Name	
0 0 0 0			

Schedule 7 - Special Allowable Itemized Deductions(Attach additional sheet/s, if necessary)												
Description		Legal Basis	A) Taxpayer/Filer					B) Spouse				
1												
2												
3												
4												
5 Total Special Allowable Itemized Deductions (Sum of Items 1 to 4) (To Item 58)												

Schedule 8 – Computation of Net Operating Loss Carry Over (NOLCO)

Schedule 8A – Taxpayer/Filer's Computation of Net Operating Loss Carry Over (NOLCO)									
1 Gross Income									
2 Less: Total Deductions Exclusive of NOLCO & Deduction Under Special Law									
3 Net Operating Loss <small>(Item 1 Less Item 2) (To Schedule 8A.1)</small>									

Schedule 8A.1 - Taxpayer/Filer's Detailed Computation of Available Net Operating Loss Carry Over (NOLCO)									
Net Operating Loss						B) NOLCO Applied Previous Year			
Year Incurred		A) Amount							
4									
5									
6									
7									

C) NOLCO Expired				D) NOLCO Applied Current Year				E) Net Operating Loss (Unapplied)			
4											
5											
6											
7											
8 Total NOLCO <small>(Sum of Items 4D to 7D) (To Item 59A)</small>											

Schedule 8B – Spouse's Computation of Net Operating Loss Carry Over (NOLCO)									
1 Gross Income									
2 Less: Total Deductions Exclusive of NOLCO & Deduction Under Special Law									
3 Net Operating Loss <small>(Item 1 Less Item 2) (To Schedule 8B.1)</small>									

Schedule 8B.1 – Spouse's Detailed Computation of Available Net Operating Loss Carry Over (NOLCO)									
Net Operating Loss						B) NOLCO Applied Previous Year			
Year Incurred		A) Amount							
4									
5									
6									
7									

C) NOLCO Expired				D) NOLCO Applied Current Year				E) Net Operating Loss (Unapplied)			
4											
5											
6											
7											
8 Total NOLCO <small>(Sum of Items 4D to 7D) (To Item 59B)</small>											

Page 9 - Schedules 9 to 10

1701

June 2013 (ENCS)




170106/13ENCSP9

[illegible]

Description	A) Taxpayer/Filer	B) Spouse
1 Prior Year's Excess Credits		
2 Tax Payments for the First Three Quarters		
3 Creditable Tax Withheld for the First Three Quarters		
4 Creditable Tax Withheld for the 4th Quarter		
5 Creditable Tax Withheld per BIR Form No. 2316 (From Schedule 1 Item 5A2 /5B2)		
6 Tax Paid in Return previously filed, if this is an Amended Return		
7 Foreign Tax Credits, if applicable		
8 Special Tax Credits, if applicable		
9 Other Payments / Credits, specify _____		
10 Total Tax Credits / Payments (Sum Items 1 to 9) (To Item 73)		

Assets														
Description	A) Taxpayer/Filer							B) Spouse						
1 Current Assets														
2 Long-Term Investments														
3 Property, Plant and Equipment - Net														
4 Long Term Receivables														
5 Intangible Assets														
6 Other Assets														
7 Total Assets (Sum Items 1 to 6)														
Liabilities														
8 Current Liabilities														
9 Long Term Liabilities														
10 Deferred Credits														
11 Other Liabilities														
12 Total Liabilities (Sum of Items 8 to 11)														
Capital														
13 Capital, Beginning														
14 Add: Net Income for the Year														
15 Less: Drawings														
16 Capital, Ending (Sum of Items 13 & 14 Less Item 15)														
17 Total Liabilities and Capital (Sum of Items 12 & 16)														

<div>Annual Income Tax Return</div> <div>Page 10 – Schedules 11A to 11B</div>		<div>BIR Form No.</div> <div>1701</div> <div>June 2013 (ENCS)</div>	<div></div> <div>170106/13ENCSP10</div>
TIN		Tax Filer's Last Name	
0 0 0 0			

Schedule 11 - Reconciliation of Net Income per Books Against Taxable Income (Attach additional sheet/s, if necessary)

Schedule 11A – TAX FILER’S Reconciliation of Net Income per Books Against Taxable Income										
1 Net Income (Loss) per books										
Add: Non-deductible Expenses/Taxable Other Income										
2										
3										
4 Total (Sum of Items 1 to 3)										
Less: A) Non-taxable Income and Income Subjected to Final Tax										
5										
6										
B) Special Deductions										
7										
8										
9 Total (Sum of Items 5 to 8)										
10 Net Taxable Income (Loss) - Tax Filer (Item 4 Less Item 9)										

Schedule 11B – SPOUSE’S Reconciliation of Net Income per Books Against Taxable Income										
1 Net Income (Loss) per books										
Add: Non-deductible Expenses/Taxable Other Income										
2										
3										
4 Total (Sum of Items 1 to 3)										
Less: A) Non-taxable Income and Income Subjected to Final Tax										
5										
6										
B) Special Deductions										
7										
8										
9 Total (Sum of Items 5 to 8)										
10 Net Taxable Income (Loss) – Spouse (Item 4 Less Item 9)										

Page 11 – Schedules 12A to 12B

1701

June 2013 (ENCS)



170106/13ENCSP11


Tax Filer's Last Name

0 | 0 | 0 | 0

Schedule 12 – Supplemental Information

Schedule 12A - Gross Income/ Receipts Subjected to Final Withholding

10 Total Income/Receipts Exempt from Income Tax (Sum of Items 1 to 3, 7A, 7B, 9A & 9B)									
---	--	--	--	--	--	--	--	--	--

Annual Income Tax Return Consolidation of ALL Activities per Tax Regime <i>(Accomplish only if with MULTIPLE Tax Regimes)</i> From Part X Mandatory Attachments for Exempt / Special Tax Regime PER ACTIVITY and Part IV for REGULAR				BIR Form No. 1701 June 2013 (ENCS) Page 12				 170106/13ENCSP12			
TIN				Tax Filer's Last Name							
<div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-around;"> 0000 </div> </div>											
Part IX - CONSOLIDATED COMPUTATION BY TAX REGIME (Consolidate amounts from Part X Mandatory Attachments for Exempt / Special Tax Regime PER ACTIVITY and Part IV for REGULAR)											
	TAXPAYER/FILER				SPOUSE						
	A) Regular	B) Total Special	C) Total Exempt	D) TOTAL (D= A + B + C)	E) Regular	F) Total Special	G) Total Exempt	H) TOTAL (H=E+F+G)			
1 Net Sales/Revenues/Receipt/Fees <i>(From Part IV Item 50A/50B-Regular) (From Schedule B Item 1A/1B-Special/Exempt)</i>											
2 Add: Other Taxable Income from Operations not subject to Final Tax <i>(From Part IV Item 51A/51B-Regular) (From Schedule B Item 2A/2B-Special/Exempt)</i>											
3 Total Sales/Revenues/Receipts/Fee <i>(Sum of Items 1 & 2)</i>											
4 Less: Cost of Sales/Service <i>(From Part IV Item 53A/53B-Regular) (From Schedule B Item 4A/4B-Special/Exempt)</i>											
5 Gross Income from Business/Profession <i>(Item 3 Less Item 4)</i>											
6 Add: Non-Operating Income <i>(From Part IV Item 55A/55B-Regular) (From Schedule B Item 6A/6B-Special/Exempt)</i>											
7 TOTAL GROSS INCOME <i>(Sum of Items 5 & 6)</i>											
Less: Allowable Deductions											
8 Ordinary Allowable Itemized Deductions <i>(From Part IV Item 57A/57B-Regular) (From Schedule B Item 8A/8B-Special/Exempt)</i>											
9 Special Allowable Itemized Deductions <i>(From Part IV Item 58A/58B-Regular) (From Schedule B Item 9A/9B-Special/Exempt)</i>											
10 Allowance for Net Operating Loss Carry Over (NOLCO) <i>(From Part IV Item 59A/59B)</i>											
11 Total Allowable Itemized Deductions <i>(Sum of Items 8 to 10)</i>											
OR											
12 Optional Standard Deductions (OSD) <i>(40% of Item 3 Total Sales/Receipts/Revenues/Fees)</i> (Note: Option to use OSD is not applicable on those with Multiple Tax Regimes)											
13 Taxable Income from Business/Profession <i>(Item 7 Less Item 11)</i>											
14 Add: Net Taxable Compensation Income <i>(From Part IV Item 63A/63B)</i>											
15 Net Taxable Income <i>(Sum of Items 13 & 14)</i>											
16 Less: Excess Deductions, if any OR the Total Deductions, if there is no compensation income <i>(From Part IV Item 65A/65B)</i>											
17 TOTAL TAXABLE INCOME <i>(Item 15 Less Item 16)</i>											
18 TOTAL INCOME TAX DUE - REGULAR <i>(From Part V Item 68A/68B);</i> - SPECIAL <i>(Item 17B/17F X applicable Special Tax Rate)</i> - EXEMPT <i>(Item 7C/7G X 0%)</i>											
19 Less: Total Tax Credits / Payments <i>(From Sched. 9 Item 10A/10B-Regular) (From Sched. J Item 10A/10B-Special/Exempt)</i>											
20 NET TAX PAYABLE (OVERPAYMENT) <i>(Item 18 Less Item 19)</i>											
21 Total Tax Relief Availment - REGULAR <i>(From Part VI Item 90A/90B)</i> -SPECIAL <i>(From Schedule C1 Item 8A/8B) (To Part VI Item 91A/91B)</i> -EXEMPT <i>(From Schedule C2 Item 11A/11B) (To Part VI Item 92A/92B)</i>											