

*Be a BIR Registered Freelancer!*

**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

## 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 docs 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 [community](#), 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. [Stress-Free Freelancers BIR Registration](#)

II. [Worry-Free and Time Saver Freelancers BIR Tax Compliance](#)

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!**

## **Contents**

### **Part I: BIR Registration as a Freelancer Complete Guide**

Page 6 to Page 9

### **Part II: Tax Compliance - 1st Quarter of the Year**

Page 10 to Page 19

### **Part III: Tax Compliance - 2nd Quarter of the Year**

Page 20 to Page 27

### **Part IV: Tax Compliance - 3rd Quarter of the Year**

Page 28 to Page 35

### **Part V: Annual Income Tax Return**

Page 36 to Page 43

### **Part VI: Percentage Tax Return Guide**

Page 44 to Page 46

### **Part VII: Manual Books of Account**

Page 47 to Page 48

### **Part VIII: Filing & Payment Deadlines**

Page 49

### **Part IX: Closing**

Page 50

### **Part X: More DIY Guide Feedback**

Page 51 to Page 55

### **Part XI: Freelance Business Tax 101 Video Guides**

Page 56

## 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:

1. 1 Cash Receipt Book	50.00
2. Official Receipt: 10 Booklet	<u>2,050.00</u>
<b>Total</b>	<b>2,100.00</b>

#### 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. [Template Link.](#)

#### 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:

<https://www.facebook.com/groups/FreelancersBIRTaxCompliance/posts/690549798664537/>

[\*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.

<https://www.facebook.com/groups/FreelancersBIRTaxCompliance/posts/1088316015554578>

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. <https://bnrs.dti.gov.ph/registration>

**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 in queuing.

Video Guide -  [BIR 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.
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 [14 Columns](#).

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, [Freelancers BIR Tax Compliance Support Group](#).

## 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 eBIRForms 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

**Profile**

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

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

Registered Address: YOUR COMPLETE ADDRESS

Zip Code: 0      Telephone Number: 0

Email Address: youremail@sample.com

**IMPORTANT!**  
The designation of official 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.

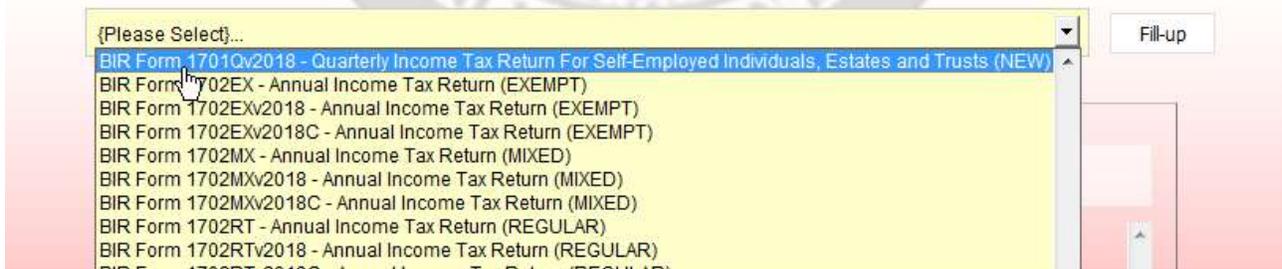
**List of BIR Forms:**

{Please Select}...      Fill-up

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

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

### List of BIR Forms:

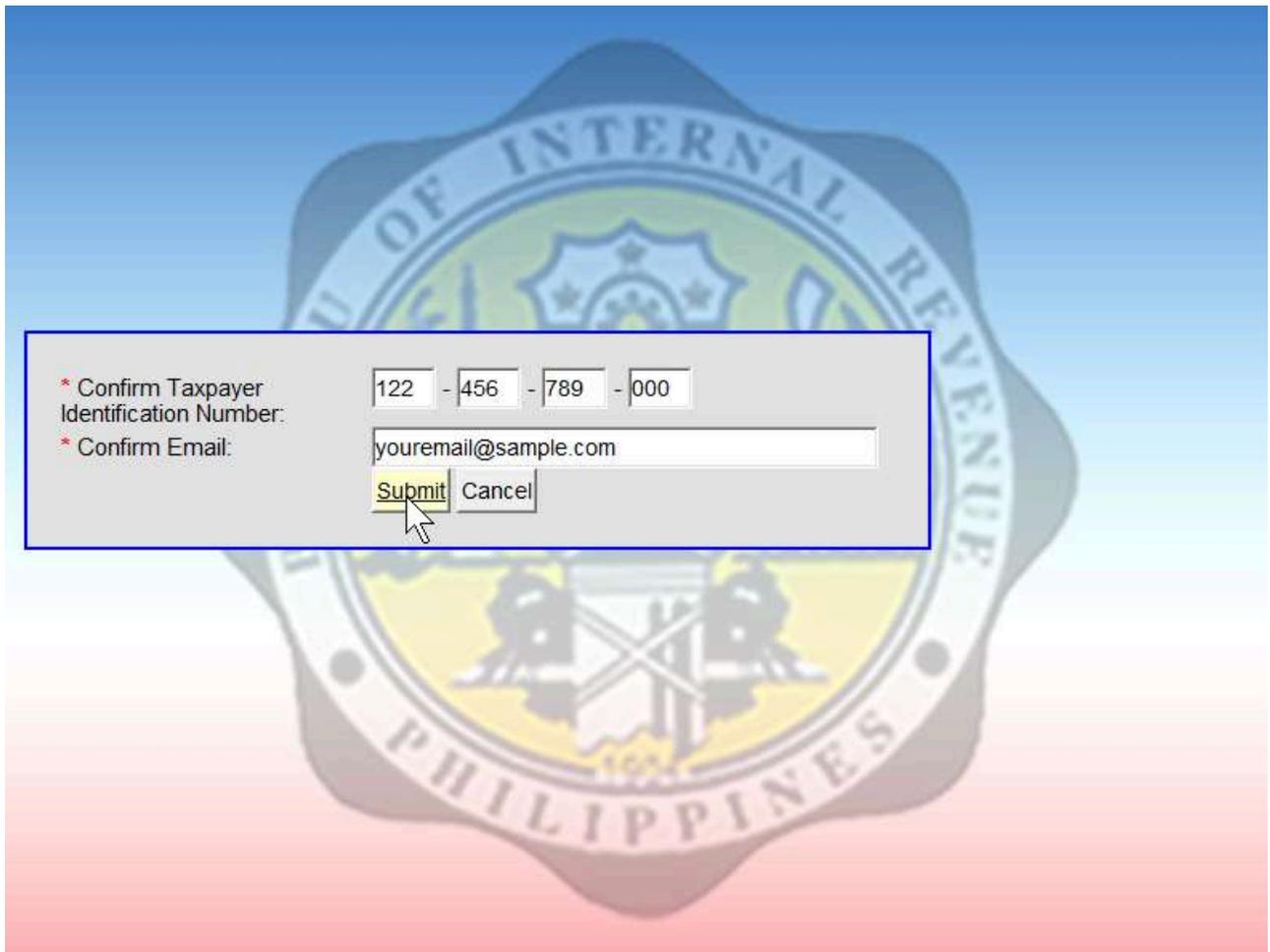


{Please Select}...

- BIR Form 1701Qv2018 - Quarterly Income Tax Return For Self-Employed Individuals, Estates and Trusts (NEW)
- BIR Form 1702EX - Annual Income Tax Return (EXEMPT)
- BIR Form 1702EXv2018 - Annual Income Tax Return (EXEMPT)
- BIR Form 1702EXv2018C - Annual Income Tax Return (EXEMPT)
- BIR Form 1702MX - Annual Income Tax Return (MIXED)
- BIR Form 1702MXv2018 - Annual Income Tax Return (MIXED)
- BIR Form 1702MXv2018C - Annual Income Tax Return (MIXED)
- BIR Form 1702RT - Annual Income Tax Return (REGULAR)
- BIR Form 1702RTv2018 - Annual Income Tax Return (REGULAR)

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.

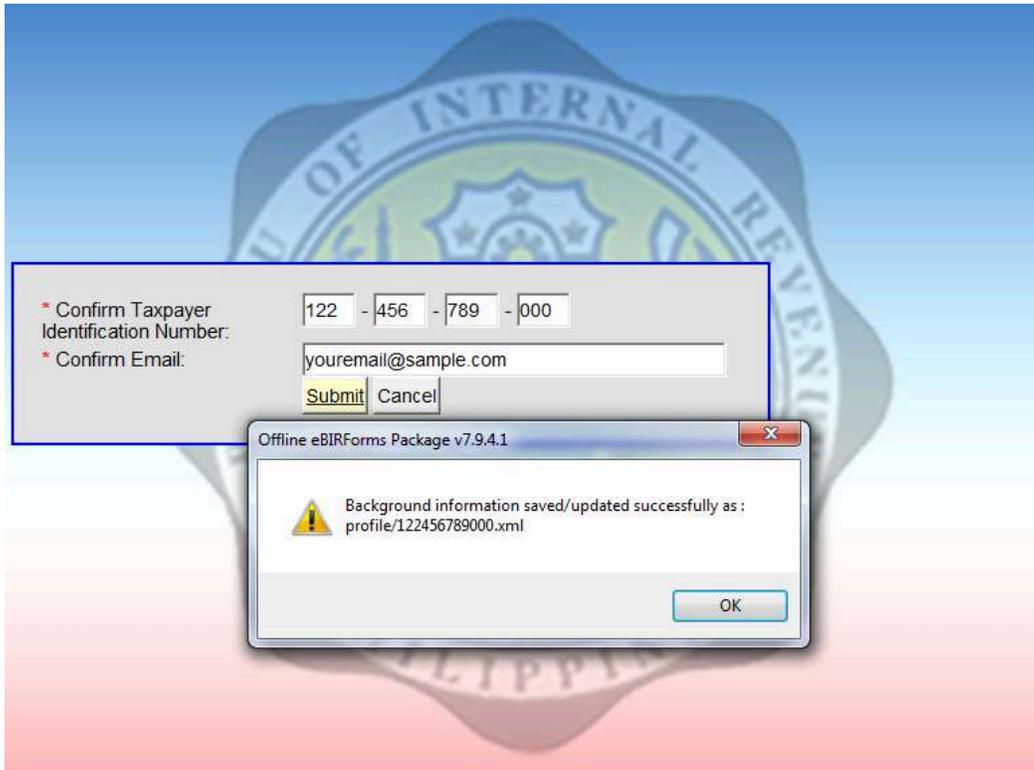


\* Confirm Taxpayer Identification Number: 122 - 456 - 789 - 000

\* Confirm Email: youremail@sample.com

Submit Cancel

5. Click OK.



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

The screenshot shows the "Profile" page of the eBIRForms application. The page contains the following fields and information:

- Taxpayer Identification Number:** 122 - 456 - 789 - 000
- RDO Code:** 028
- Line of Business:** VIRTUAL ASSISTANT
- Taxpayer's Name (Last Name, First Name, Middle Name For Individual):** AURELIO, GEORGE MIKHAIL, RULLODA
- Registered Address:** YOUR COMPLETE ADDRESS
- Zip Code:** 0
- Telephone Number:** 0
- Email Address:** youremail@sample.com

An "IMPORTANT!" notice is visible, stating: "The designation of official e-mail address for serving BIR orders, notices, letters, and other official correspondence shall be presumed to be the e-mail address with the Bureau." To the right, there is a partially visible notice: "Additional manner of... through this official... her/its registration information".

At the bottom of the page, there is a section titled "List of BIR Forms:" with a dropdown menu showing "BIR Form 1701Qv2018 - Quarterly Income Tax Return For Self-Employed Individuals, Estates and Trusts (NEW)" and a "Fill-up" button.

A success message window is overlaid on the page, identical to the one in the previous image, with the text: "Background information saved/updated successfully as : profile/122456789000.xml".

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

## **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



Republic of the Philippines  
Department of Finance  
Bureau of Internal Revenue

For BIR BCS/  
Use Only Item:

BIR Form No. <b>1701Q</b> January 2018 (ENCS) Page 1		<b>Quarterly Income Tax Return for Individuals, Estates and Trusts</b>		1701Q 01/18ENCS P1	
Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.					
1 For the Year	2024	2 Quarter	<input checked="" type="radio"/> First <input type="radio"/> Second <input type="radio"/> Third	3 Amended Return?	<input type="radio"/> Yes <input checked="" type="radio"/> No
				4 Number of Sheet/s Attached	0
<b>PART I - BACKGROUND INFORMATION ON TAXPAYER/FILER</b>					
5 Taxpayer Identification Number (TIN)	122 - 456 - 789 - 000			6 RDO Code	028
7 Taxpayer/Filer Type	<input type="radio"/> Single Proprietor <input checked="" type="radio"/> Professional <input type="radio"/> Estate <input type="radio"/> Trust				
8 Alphanumeric Tax Code (ATC)	<input type="radio"/> 1012 Business Income-Graduated IT Rates <input type="radio"/> 1014 Income from Profession-Graduated IT Rates <input type="radio"/> 1013 Mixed Income-Graduated IT Rates <input type="radio"/> 1015 Business Income-8% IT Rate <input checked="" type="radio"/> 1017 Income from Profession-8% IT Rate <input type="radio"/> 1016 Mixed Income-8% IT Rate				
9 Taxpayer/Filer's Name (Last Name, First Name, Middle Name for Individual)/ESTATE of (First Name, Middle Name, Last Name)/TRUST FAO (First Name, Middle Name, Last Name)	AURELIO, GEORGE MIKHAIL, RULLODA				
10 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)	YOUR COMPLETE ADDRESS				
					10A Zip Code
					0
11 Date of Birth (MM/DD/YYYY)	12 Email Address				
09 / 09 / 1991	youremail@sample.com				
13 Citizenship	14 Foreign Tax Number (if applicable)		15 Claiming Foreign Tax Credits?		
FILIPINO			<input type="radio"/> Yes <input checked="" type="radio"/> No		
16 Tax Rate* (choose one, for income from business/	16A Method of Deduction				
<input type="radio"/> Graduated Rates per Tax Table -page 2 (Choose Method of Deduction in Item 16A)	<input type="radio"/> Itemized Deduction [Sec. 34(A-J), NIRC]				
<input checked="" type="radio"/> 8% on gross sales/receipts & other non-operating income in lieu of Graduated Rates under Sec. 24(A)(2)(a) & Percentage Tax under Sec. 116 of the NIRC, as profession) amended [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]	<input type="radio"/> Optional Standard Deduction (OSD) [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]]				

**PART II - Background Information on Spouse - Leave Blank**

Even if you'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 01/18ENC5 P2	
TIN		Taxpayer/Filer's Last Name	
122	456 789 000	AURELIO	
<b>PART V - COMPUTATION OF TAX DUE</b> (DO NOT enter Centavos, 49 Centavos or less drop down, 50 or more round up)			
Declaration this Quarter		A) Taxpayer/Filer	B) Spouse
<b>graduated rate, fill in items 36 to 46; if 8%, fill in items 47 to 54</b>			
<b>Schedule I - For Graduated IT Rate</b>			
36	Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts)	36A 0.00	36B 0.00
37	Less: Cost of Sales/Services (applicable only if availing Itemized Deductions)	37A 0.00	37B 0.00
38	Gross Income/(Loss) from Operation (Item 36 Less Item 37)	38A 0.00	38B 0.00
Less: Allowable Deductions			
39	Total Allowable Itemized Deductions	39A 0.00	39B 0.00
OR			
40	Optional Standard Deduction (OSD) (40% of Item 36)	40A 0.00	40B 0.00
41	Net Income/(Loss) This Quarter (Item 38 Less Either Item 39 OR 40)	41A 0.00	41B 0.00
Add: 42 Taxable Income/(Loss) Previous Quarter/s			
42A		42A 0.00	42B 0.00
43 Non-Operating Income (specify)			
43A		43A 0.00	43B 0.00
44 Amount Received/Share In Income by a Partner from General Professional Partnership (GPP)			
44A		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
<b>Schedule II - For 8% IT Rate</b>			
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
Add: Total Taxable Income/(Loss) Previous Quarter (Item 51 of previous quarter)			
50A		50A 0.00	50B 0.00
51	Cumulative Taxable Income/(Loss) as of This Quarter (Sum of Items 49 and 50)	51A 240,000.00	51B 0.00
52	Less: Allowable reduction from gross sales/receipts and other non-operating income of purely self-employed individuals and/or professionals in the amount of P250,000	52A 250,000.00	52B 0.00
53	Taxable Income/(Loss) To Date (Items 51 Less Item 52)	53A -10,000.00	53B 0.00
54	Tax Due (Item 53 x 8% Tax Rate) (To Part III, Item 26)	54A 0.00	54B 0.00
<b>Schedule III - Tax Credits/Payments</b>			
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		61A 0.00	61B 0.00
62	Total Tax Credits/Payments (Sum of Items 55 to 61) (To Part III, Item 27)	62A 0.00	62B 0.00
63	Tax Payable/(Overpayment) (Item 46 or 54, Less Item 62) (To Part III, Item 28)	63A 0.00	63B 0.00
<b>Schedule IV - Penalties</b>			
64	Surcharge	64A 0.00	64B 0.00
65	Interest	65A 0.00	65B 0.00
66	Compromise	66A 0.00	66B 0.00
67	Total Penalties (Sum of Items 64 to 66) (To Part III, Item 29)	67A 0.00	67B 0.00
68	Total Amount Payable/(Overpayment) (Sum of Items 63 and 67) (To Part III, Item 30)	68A 0.00	68B 0.00

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

income from business/  8% on gross sales/receipts & other non-operating income in lieu of Graduated Rates under Sec. 24(A)(2)(a) & Percentage Tax under Sec. 116 of the profession) NIRC, as amended [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]

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

Particulars	A) Taxpayer/Filer	B) Spouse
26 Tax Due (From Part V, Schedule I-Item 41 OR Schedule II-Item 54)	26A 0.00	26B 0.00
27 Less: Tax Credits/Payments (From Part V, Schedule III-Item 62)	27A 0.00	27B 0.00
28 Tax Payable/(Overpayment) (Item 26 Less Item 27) (From Part V, Item 63)	28A 0.00	28B 0.00
29 Add: Total Penalties (From Part V, Schedule IV-Item 57)	29A 0.00	29B 0.00
30 Total Amount Payable/(Overpayment)		0.00
31 Aggregate Amount Payable/(Overpayment)		0.00

I declare under the penalties of perjury that the foregoing is true and correct. Further, I give my consent to the release of this information to the Internal Revenue Service for legitimate and lawful purposes. (If Authorized Representative, I am duly authorized to sign this return.)

**PART IV - DETAILS OF PAYMENT**

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

Machine Validation/Revenue Official Receipt Details (If not filed with an Authorized Agent Bank)

Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)

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

Prev 1 2 Next

Validate Edit Save Print Submit / Final Copy

Click - Submit / Final Copy

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

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

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

Print in PDF the 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

=====

DISCLAIMER

=====

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. **One of the features of the 8% is the exemption in 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 Number:**  -  -  -       **RDO Code:**       **Line of Business:**

**Taxpayer's Name (Last Name, First Name, Middle Name For Individual)**  
**Registered Name (For Non-Individual) :**

**Registered Address:**

**Zip Code:**       **Telephone Number:**

**Email Address:**

**IMPORTANT!**  
The designation of official 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:**

File Name	Return 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



Republic of the Philippines  
Department of Finance  
Bureau of Internal Revenue

For BIR BCS/  
Use Only Item:

BIR Form No. <b>1701Q</b>		<b>Quarterly Income Tax Return for Individuals, Estates and Trusts</b>		 1701Q 01/18ENCSP1			
January 2018 (ENCSP) Page 1		Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.					
1 For the Year	2024	2 Quarter	<input type="radio"/> First <input checked="" type="radio"/> Second <input type="radio"/> Third	3 Amended Return?	<input type="radio"/> Yes <input checked="" type="radio"/> No	4 Number of Sheet/s Attached	0
<b>PART I - BACKGROUND INFORMATION ON TAXPAYER/FILER</b>							
5 Taxpayer Identification Number (TIN)	122 - 456 - 789 - 000			6 RDO Code	028		
7 Taxpayer/Filer Type	<input type="radio"/> Single Proprietor <input checked="" type="radio"/> Professional <input type="radio"/> Estate <input type="radio"/> Trust						
8 Alphanumeric Tax Code (ATC)	<input type="radio"/> I1012 Business Income-Graduated IT Rates <input type="radio"/> I1014 Income from Profession-Graduated IT Rates <input type="radio"/> I1013 Mixed Income-Graduated IT Rates <input type="radio"/> I1015 Business Income-8% IT Rate <input checked="" type="radio"/> I1017 Income from Profession-8% IT Rate <input type="radio"/> I1016 Mixed Income-8% IT Rate						
9 Taxpayer/Filer's Name (Last Name, First Name, Middle Name for Individual); ESTATE of (First Name, Middle Name, Last Name); TRUST FAO (First Name, Middle Name, Last Name)	AURELIO, GEORGE MIKHAIL, RULLODA						
10 Registered Address (indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)	YOUR COMPLETE ADDRESS						
				10A Zip Code	0		
11 Date of Birth (MM/DD/YYYY)	09 / 09 / 1991		12 Email Address	youremail@sample.com			
13 Citizenship	FILIPINO		14 Foreign Tax Number (if applicable)				
				15 Claiming Foreign Tax Credits?	<input type="radio"/> Yes <input checked="" type="radio"/> No		
16 Tax Rate* (choose one, for income from business/	<input type="radio"/> Graduated Rates per Tax Table -page 2 (Choose Method of Deduction in Item 16A) <input checked="" type="radio"/> 8% on gross sales/receipts & other non-operating income in lieu of Graduated Rates under Sec. 24(A)(2)(a) & Percentage Tax under Sec. 116 of the profession) NIRC, as amended [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]		16A Method of Deduction	<input type="radio"/> Itemized Deduction [Sec. 34(A-J), NIRC] <input type="radio"/> Optional Standard Deduction (OSD) [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]]			

## PART II - Background Information on Spouse - Leave Blank

Even if you'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	
<b>PART V - COMPUTATION OF TAX DUE</b> (DO NOT enter Centavos; 49 Centavos or less drop down; 50 or more round up)					
Declaration this Quarter		A) Taxpayer/Filer		B) Spouse	
<b>If graduated rate, fill in items 36 to 46; if 8%, fill in items 47 to 54</b>					
<b>Schedule I - For Graduated IT Rate</b>					
36	Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts)	36A	0.00	36B	0.00
37	Less: Cost of Sales/Services (applicable only if availing Itemized Deductions)	37A	0.00	37B	0.00
38	Gross Income/(Loss) from Operation (Item 36 Less Item 37)	38A	0.00	38B	0.00
Less: Allowable Deductions					
39	Total Allowable Itemized Deductions	39A	0.00	39B	0.00
OR					
40	Optional Standard Deduction (OSD) (40% of Item 36)	40A	0.00	40B	0.00
41	Net Income/(Loss) This Quarter (Item 38 Less Either Item 39 OR 40)	41A	0.00	41B	0.00
Add: 42 Taxable Income/(Loss) Previous Quarter/s					
42A		42A	0.00	42B	0.00
43	Non-Operating Income (specify) <input type="text"/>	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
<b>Schedule II - For 8% IT Rate</b>					
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) <input type="text"/>	48A	0.00	48B	0.00
49	Total Income for the quarter (Sum of Items 47 and 48)	49A	240,000.00	49B	0.00
50	Add: Total Taxable Income/(Loss) Previous Quarter (Item 51 of previous quarter)	50A	240,000.00	50B	0.00
51	Cumulative Taxable Income/(Loss) as of This Quarter (Sum of Items 49 and 50)	51A	480,000.00	51B	0.00
52	Less: Allowable reduction from gross sales/receipts and other non-operating income of purely self-employed individuals and/or professionals in the amount of P250,000	52A	250,000.00	52B	0.00
53	Taxable Income/(Loss) To Date (Items 51 Less Item 52)	53A	230,000.00	53B	0.00
54	Tax Due (Item 53 x 8% Tax Rate)(To Part III, Item 26)	54A	18,400.00	54B	0.00
<b>Schedule III - Tax Credits/Payments</b>					
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) <input type="text"/>	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
<b>Schedule IV - Penalties</b>					
64	Surcharge	64A	0.00	64B	0.00
65	Interest	65A	0.00	65B	0.00
66	Compromise	66A	0.00	66B	0.00
67	Total Penalties (Sum of Items 64 to 66)(To Part III, Item 29)	67A	0.00	67B	0.00
68	Total Amount Payable/(Overpayment) (Sum of Items 63 and 67)(To Part III, Item 30)	68A	18,400.00	68B	0.00

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

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

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

**PART IV - DETAILS OF PAYMENT**

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

Machine Validation/Revenue Official Receipt Details (If not filed with an Authorized Agent Bank)

Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)

\* I understand that this choice is irrevocable for this taxable year. However, the 6% Income Tax (IT) Rate option if initially selected shall automatically be changed to graduated IT rates when taxpayer's gross sales/receipts and other non-operating income exceed Three million pesos (P3M)

Prev 1 / 2 Next

Validate Edit Save Print Submit / Final Copy

Click - Submit / Final Copy

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

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

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

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

After receiving the TRRC. Proceed to payment using 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 IT

Return period Jun 30, 2024

Email youremail@sample.com

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:

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

Registered Address:

Zip Code:  Telephone Number:

Email Address:

**IMPORTANT!**  
The designation of official 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.

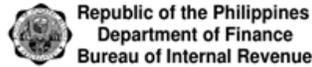
**List of BIR Forms:**

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

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



For BIR Use Only BCS/Item:

BIR Form No. <b>1701Q</b> January 2018 (ENCS) Page 1		<b>Quarterly Income Tax Return                  for Individuals, Estates and Trusts</b> Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.		 1701Q 01/18ENCS P1	
1 For the Year	2024	2 Quarter	<input type="radio"/> First <input type="radio"/> Second <input checked="" type="radio"/> Third	3 Amended Return?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4 Number of Sheet/s Attached					
0					
<b>PART I - BACKGROUND INFORMATION ON TAXPAYER/FILER</b>					
5 Taxpayer Identification Number (TIN)	122 - 456 - 789 - 000			6 RDO Code	028
7 Taxpayer/Filer Type	<input type="radio"/> Single Proprietor <input checked="" type="radio"/> Professional <input type="radio"/> Estate <input type="radio"/> Trust				
8 Alphanumeric Tax Code (ATC)	<input type="radio"/> I1012 Business Income-Graduated IT Rates <input type="radio"/> I1014 Income from Profession-Graduated IT Rates <input type="radio"/> I1013 Mixed Income-Graduated IT Rates <input type="radio"/> I1015 Business Income-8% IT Rate <input checked="" type="radio"/> I1017 Income from Profession-8% IT Rate <input type="radio"/> I1016 Mixed Income-8% IT Rate				
9 Taxpayer/Filer's Name (Last Name, First Name, Middle Name for Individual); ESTATE of (First Name, Middle Name, Last Name)/TRUST FAO (First Name, Middle Name, Last Name)	AURELIO, GEORGE MIKHAIL, RULLODA				
10 Registered Address (indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)	YOUR COMPLETE ADDRESS				
					10A Zip Code
					0
11 Date of Birth (MM/DD/YYYY)	09 / 09 / 1991		12 Email Address	youremail@sample.com	
13 Citizenship	FILIPINO		14 Foreign Tax Number (if applicable)		
			15 Claiming Foreign Tax Credits?	<input type="radio"/> Yes <input checked="" type="radio"/> No	
16 Tax Rate* (choose one, for income from business/	<input type="radio"/> Graduated Rates per Tax Table -page 2 (Choose Method of Deduction in Item 16A)		16A Method of Deduction <input type="radio"/> Itemized Deduction [Sec. 34(A-J), NIRC] <input type="radio"/> Optional Standard Deduction (OSD) [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]]		
<input checked="" type="radio"/> 8% on gross sales/receipts & other non-operating income in lieu of Graduated Rates under Sec. 24(A)(2)(a) & Percentage Tax under Sec. 116 of the profession) NIRC, as amended [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]					

**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.

TIN				Taxpayer/Filer's Last Name	
122	456	789	000	AURELIO	

**PART V - COMPUTATION OF TAX DUE** (DO NOT enter Centavos; 49 Centavos or less drop down; 50 or more round up)

Declaration this Quarter		A) Taxpayer/Filer		B) Spouse	
<b>Schedule I - For Graduated IT Rate</b>					
36	Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts)	36A	0.00	36B	0.00
37	Less: Cost of Sales/Services (applicable only if availing Itemized Deductions)	37A	0.00	37B	0.00
38	Gross Income/(Loss) from Operation (Item 36 Less Item 37)	38A	0.00	38B	0.00
Less: Allowable Deductions					
39	Total Allowable Itemized Deductions	39A	0.00	39B	0.00
OR					
40	Optional Standard Deduction (OSD) (40% of Item 36)	40A	0.00	40B	0.00
41	Net Income/(Loss) This Quarter (Item 38 Less Either Item 39 OR 40)	41A	0.00	41B	0.00
Add:	42 Taxable Income/(Loss) Previous Quarter/s	42A	0.00	42B	0.00
	43 Non-Operating Income (specify) _____	43A	0.00	43B	0.00
	44 Amount Received/Share in Income by a Partner from General Professional Partnership (GPP)	44A	0.00	44B	0.00
45	Total Taxable Income/(Loss) To Date (Sum of Items 41 to 44)	45A	0.00	45B	0.00
46	Tax Due (Item 45 x Applicable Tax Rate based on Tax Table below)(To Part III, Item 26)	46A	0.00	46B	0.00
<b>Schedule II - For 8% IT Rate</b>					
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
<b>Schedule III - Tax Credits/Payments</b>					
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
<b>Schedule IV - Penalties</b>					
64	Surcharge	64A	0.00	64B	0.00
65	Interest	65A	0.00	65B	0.00
66	Compromise	66A	0.00	66B	0.00
67	Total Penalties (Sum of Items 64 to 66)(To Part III, Item 29)	67A	0.00	67B	0.00
68	Total Amount Payable/(Overpayment) (Sum of Items 63 and 67)(To Part III, Item 30)	68A	9,600.00	68B	0.00

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

PART III - TOTAL TAX PAYABLE (DO NOT enter Centavos: 49 Centavos or less drop down; 50 or more round up)				
Particulars		A) Taxpayer/Filer		B) Spouse
26	Tax Due (From Part V, Schedule 1-Item 46 OR Schedule II-Item 54)	26A	28,000.00	26B 0.00
27	Less: Tax Credits/Payments (From Part V, Schedule III-Item 62)	27A	18,400.00	27B 0.00
28	Tax Payable/(Overpayment) (Item 26 Less Item 27)(From Part V, Item 63)	28A	9,600.00	28B 0.00
29	Add: Total Penalties (From Part V, Schedule IV-Item 67)	29A	0.00	29B 0.00
30	Total Amount Payable/(Overpayment) (Sum of Items 28 and 29)(From Part V, Item 65)	30A	9,600.00	30B 0.00
31	Aggregate Amount Payable/(Overpayment) (Sum of Items 30A and 30B)			9,600.00

I declare under the penalties of perjury that this remittance return, and all its attachments, have been made in good faith, verified by me, and to the best of my knowledge and belief, are true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I give my consent to the processing of my information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter and indicate TIN)

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

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

Machine Validation/Revenue Official Receipt Details (If not filed with an Authorized Agent Bank)

Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)

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

Prev 1 / 2 Next

Validate Edit Save Print Submit / Final Copy

Click - Submit / Final Copy

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

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

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

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

After receiving the TRRC. Proceed to payment using Maya.

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

Confirm payment

₱ 9,620

TIN	122456789
Bill amount	<b>P9,600</b>
Biller convenience fee	₱20.00

TIN branch code	00000
RDO code	028
Form series	1700 Series
Form type code	1701Q
Tax type	IT
Return period	<b>September 30, 2024</b>
Email	youremail@sample.com

Pay

## 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 Name, Middle Name For Individual)  
Registered Name (For Non-Individual) :

AURELIO, GEORGE MIKHAIL, RULLODA

Registered Address:

YOUR COMPLETE ADDRESS

Zip Code: Telephone Number:

0 0

Email Address:

youremail@sample.com

**IMPORTANT!**

The designation of official 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 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**

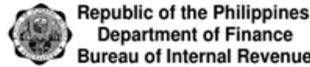
64A. Total Tax Credits/Payments: 28,000

**65A. Tax Payable: 19,200**

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

**Part V - Background Information on Spouse**

*Leave Blank - Separate Filing*



For BIR BCS/  
Use Only Item:

BIR Form No. <b>1701A</b> January 2018 (ENCS) Page 1	<b>Annual Income Tax Return</b> Individuals Earning Income PURELY from Business/Profession [Those under the graduated income tax rates with OSD as mode of deductions OR those who opted to avail of the 8% flat income tax rate] Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.	 1701A 01/18 P1
---	---	--------------------

<b>1</b> For the Year (MM/YYYY)    12    2024	<b>2</b> Amended Return? <input type="radio"/> Yes <input checked="" type="radio"/> No	<b>3</b> Short Period Return? <input type="radio"/> Yes <input checked="" type="radio"/> No
---	--	---

**PART I - BACKGROUND INFORMATION ON TAXPAYER/FILER**

<b>4</b> Taxpayer Identification Number (TIN) 122 - 456 - 789 - 000	<b>5</b> RDO Code 028	<b>6</b> Taxpayer Type <input type="radio"/> Single Proprietor <input checked="" type="radio"/> Professional
<b>7</b> Alphanumeric Tax Code (ATC) <input type="radio"/> II012 Business Income-Graduated IT Rates <input type="radio"/> II014 Income from Profession-Graduated IT Rates <input type="radio"/> II015 Business Income-8% IT Rate <input checked="" type="radio"/> II017 Income from Profession-8% IT Rate		
<b>8</b> Taxpayer's Name (Last Name, First Name, Middle Name) AURELIO, GEORGE MIKHAIL, RULLODA		
<b>9</b> Registered Address (Indicate complete address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905) YOUR COMPLETE ADDRESS		
<b>10</b> Date of Birth (MM/DD/YYYY) 09/09/1991		<b>11</b> Email Address youremail@sample.com
<b>12</b> Citizenship FILIPINO	<b>13</b> Claiming Foreign Tax Credits? <input type="radio"/> Yes <input checked="" type="radio"/> No	<b>14</b> Foreign Tax Number, if applicable
<b>15</b> Contact Number (Landline/Cellphone No.) 0	<b>16</b> Civil Status <input type="radio"/> Single <input checked="" type="radio"/> Married <input type="radio"/> Legally Separated <input type="radio"/> Widow/er	
<b>17</b> If married, spouse has income? <input checked="" type="radio"/> Yes <input type="radio"/> No	<b>18</b> Filing Status <input type="radio"/> Joint Filing <input checked="" type="radio"/> Separate Filing	
<b>19</b> Tax Rate <input type="radio"/> Graduated Rates with OSD as method of deduction <input checked="" type="radio"/> 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of the NIRC. [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]		

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

	A) Taxpayer/Filer	B) Spouse
<b>20</b> Tax Due <small>(Either from Part IV.A Item 46 OR Part IV.B Item 56)</small>	20A 47,200.00	20B 0.00
<b>21</b> Less: Total Tax Credits/Payments <small>(From Part IV.C Item 64)</small>	21A 28,000.00	21B 0.00
<b>22</b> Tax Payable/(Overpayment) <small>(Item 20 Less Item 21) (From Part IV Item 65)</small>	22A 19,200.00	22B 0.00
<b>23</b> Less: Portion of Tax Payable Allowed for 2nd Installment to be paid on or before October 15 (50% or less of item 20)	23A 0.00	23B 0
<b>24</b> Amount of Tax Required to be Paid upon Filing/(Overpayment) <small>(Item 22 Less Item 23)</small>	24A 19,200.00	24B 0.00
Add: Penalties		
<b>25</b> Surcharge	25A 0.00	25B 0
<b>26</b> Interest	26A 0.00	26B 0
<b>27</b> Compromise	27A 0.00	27B 0
<b>28</b> Total Penalties <small>(Sum of items 25 to 27)</small>	28A 0.00	28B 0.00
<b>29</b> Total Amount Payable/(Overpayment) <small>(Sum of items 24 and 28)</small>	29A 19,200.00	29B 0.00
<b>30</b> Aggregate Amount Payable/(Overpayment) <small>(Sum of items 29A and 29B)</small>	30 19,200.00	

BIR Form No. <b>1701A</b> January 2018 (ENCS) Page 2	<b>Annual Income Tax Return</b> Individuals Earning Income PURELY from Business/Profession [Those under the graduated income tax rates with OSD as mode of deductions OR those who opted to avail of the 8% flat income tax rate]	 1701A 01/18 P2
---	--	---

TIN	Taxpayer/Filer's Last Name
122 456 789 000	AURELIO

**PART IV - COMPUTATION OF INCOME TAX**

If Optional Standard Deductions (OSD), fill in items 36 to 46; if 8%, fill in items 47 to 56

	A) Taxpayer/Filer		B) Spouse	
<b>IV.A - For Graduated Income Tax Rates</b>				
36 Sales/Revenues/Receipts/Fees	36A	0	36B	0.00
37 Less: Sales Returns, Allowances and Discounts	37A	0	37B	0.00
38 Net Sales/Revenues/Receipts/Fees (Item 36 Less Item 37)	38A	0.00	38B	0.00
39 Less: Allowable Deduction - Optional Standard Deduction (OSD) (40% of Item 38)	39A	0.00	39B	0.00
40 Net Income (Item 38 Less Item 39)	40A	0.00	40B	0.00
Add: Other Income (specify below)				
41 <input style="width:300px;" type="text"/>	41A	0	41B	0.00
42 <input style="width:300px;" type="text"/>	42A	0	42B	0.00
<a href="#">(add more...)</a>				
43 Amount Received/Share in income by a Partner from General Professional Partnership (GPP)	43A	0	43B	0.00
44 Total Other Income (Sum of Items 41 to 43)	44A	0	44B	0.00
45 Total Taxable Income (Sum of Items 40 and 44)	45A	0.00	45B	0.00
46 TAX DUE (Item 45 x Applicable Tax Rate based on Tax Table below) <a href="#">(To Part II - Item 20)</a>	46A	0.00	46B	0.00

<b>IV.B - For 8% Income Tax Rate</b> (Those whose sales/receipts/others did not exceed P3M and opted at the initial quarter for this rate)				
47 Sales/Revenues/Receipts/Fees	47A	840,000.00	47B	0.00
48 Less: Sales Returns, Allowances and Discounts	48A	0.00	48B	0.00
49 Net Sales/Revenues/Receipts/Fees (Item 47 Less Item 48)	49A	840,000.00	49B	0.00
Add: Other Non-Operating Income (specify below)				
50 <input style="width:300px;" type="text"/>	50A	0.00	50B	0.00
51 <input style="width:300px;" type="text"/>	51A	0.00	51B	0.00
<a href="#">(add more...)</a>				
52 Total Other Non-operating Income (Sum of Items 50 and 51)	52A	0.00	52B	0.00
53 Total Taxable Income (Sum of Items 49 and 52)	53A	840,000.00	53B	0.00
54 Less: Allowable reduction from gross sales/receipts and other non-operating income of PURELY self-employed individuals and/or professionals in the amount of P 250,000	54A	250,000.00	54B	0.00
55 Taxable Income/(Loss) (Item 53 Less Item 54)	55A	590,000.00	55B	0.00
56 TAX DUE (Item 55 x 8% Income Tax Rate) <a href="#">(To Part II - Item 20)</a>	56A	47,200.00	56B	0.00

<b>IV.C - Tax Credits/Payments</b> (attach proof)				
57 Prior Year's Excess Credits	57A	0.00	57B	0
58 Tax Payments for the First Three (3) Quarters	58A	28,000.00	58B	0
59 Creditable Tax Withheld for the First Three (3) Quarters	59A	0.00	59B	0
60 Creditable Tax Withheld per BIR Form No. 2307 for the 4th Quarter	60A	0.00	60B	0
61 Tax Paid in Return Previously Filed, if this is an Amended Return	61A	0.00	61B	0.00
62 Foreign Tax Credits, if applicable	62A	0.00	62B	0.00
63 Other Tax Credits/Payments (specify) <input style="width:150px;" type="text"/>	63A	0.00	63B	0
64 Total Tax Credits/Payments (Sum of Items 57 to 63) <a href="#">(To Item 21)</a>	64A	28,000.00	64B	0.00
65 Net Taxable/(Overpayment) (Item 46 OR 56 Less Item 64) <a href="#">(To Part II - Item 22)</a>	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	<b>P19,200</b>
Biller convenience fee	₱20.00

TIN branch code	00000
RDO code	028
Form series	1700 Series
Form type code	1701Q
Tax type	IT
Return period	<b>December 31, 2024</b>
Email	youremail@sample.com

**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.

#### BIR COR with 2551Q

**CERTIFICATE OF REGISTRATION**

<b>TIN &amp; BRANCH CODE</b> 122-456-789-000	<b>NAME OF TAXPAYER</b> AURELIO, GEORGE MIKHAIL, RULLODA	<b>TIN ISSUANCE DATE</b> September 21, 2019
<b>REGISTERING OFFICE</b>	<input checked="" type="checkbox"/> Head Office	<input type="checkbox"/> Branch
<b>REGISTERED ADDRESS</b> YOUR COMPLETE ADDRESS		

TAX TYPES	FORM TYPES	FILING START DATE	FILING FREQUENCY	FILING DUE DATE
INDIVIDUAL INCOME TAX	1701/1701A		ANNUALLY	On or before April 15 of each year covering income for the preceding taxable year.
INDIVIDUAL INCOME TAX	1701Q		QUARTERLY	1st Quarter-on or before MAY 15 2nd Quarter-on or before AUGUST 15 3rd Quarter-on or before November 15
PERCENTAGE TAX - QUARTERLY	2551Q		QUARTERLY	Within twenty five (25) days after the end of each taxable quarter.

With 2551Q? Follow this guide.

Without 2551Q - Ignore this guide.

## 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



Fill-up

### Step 2: Validate and Submit/Final Copy

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

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

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

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

# BIR Form 2551Q Guide Example



Republic of the Philippines  
Department of Finance  
Bureau of Internal Revenue

For BIR Use Only BCS/Item:

BIR Form No. <h2 style="margin: 0;">2551Q</h2> January 2018(ENCS) Page 1	<h2 style="margin: 0;">Quarterly Percentage Tax Return</h2> <p style="font-size: small; margin: 0;">Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filled with the BIR and one held by the Taxpayer.</p>	<p style="text-align: right; font-size: x-small;">2551Q 01/18ENCS P1</p>
--	--	--

<b>1</b> For the <input checked="" type="radio"/> Calendar <input type="radio"/> Fiscal <b>2</b> Year Ended (MM/YYYY) 12 - December 2024	<b>3</b> Quarter <input checked="" type="radio"/> 1st <input type="radio"/> 2nd <input type="radio"/> 3rd <input type="radio"/> 4th	<b>4</b> Amended Return? <input type="radio"/> Yes <input checked="" type="radio"/> No	<b>5</b> No. of Sheet/s Attached 0
---	---	--	------------------------------------

### Part I - Background Information

<b>6</b> Taxpayer Identification Number (TIN) 122 456 789 000	<b>7</b> RDO Code 028
<b>8</b> Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) AURELIO, GEORGE MIKHAIL, RULLODA	
<b>9</b> Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address using BIR Form No. 1905) YOUR COMPLETE ADDRESS	<b>9A</b> Zip Code 0
<b>10</b> Contact Number (Landline/Cellphone No.) 0	<b>11</b> Email Address youremail@sample.com
<b>12</b> Are you availing of tax relief under Special Law / International Tax Treaty? <input type="radio"/> Yes <input checked="" type="radio"/> No	<b>12A</b> If yes, specify
<b>13</b> Only for individual taxpayers whose sales/receipts are subject to Percentage Tax under section 116 of the Tax Code, as amended: What income tax rates are you availing? (choose one) (To be filled out only on the initial quarter of the taxable year) <input type="radio"/> Graduated income tax rate on net taxable income <input checked="" type="radio"/> 8% income tax rate on gross sales/receipts/others	

### Part II - Total Tax Payable

<b>14</b> Total Tax Due <a href="#">(From Schedule 1 Item 7)</a>	0.00
Less: Tax Credit/Payment (attach proof)	
<b>15</b> Creditable Percentage Tax Withheld per BIR Form No. 2307	0.00
<b>16</b> Tax Paid in Return Previously Filed, if this is an Amended Return	0.00
<b>17</b> Other Tax Credit/Payment (specify)	0.00
<b>18</b> Total Tax Credits/Payments (Sum of Items 15 to 17)	0.00
<b>19</b> Tax Still Payable/(Overpayment) (Item 14 less Item 18)	0.00
Add: Penalties	
<b>20</b> Surcharge	0.00
<b>21</b> Interest	0.00
<b>22</b> Compromise	0.00
<b>23</b> Total Penalties (Sum of Items 20 to 22)	0.00
<b>24 TOTAL AMOUNT PAYABLE(Overpayment)</b> (Sum of Items 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	OFFICIAL RECEIPT.	NAME	AMOUNT	REMARKS
1	01/25/2024	9 Mabini Street, Quezon City	0001	Norron Buffet	80,000	Service Fee
2	02/15/2024	5 Apple St. Mandaluyong City	0002	James Bond	50,000	Service Fee
3	02/28/2024	9 Orange St. Makati City	0003	Anne Curtis	40,000	Service Fee
4	03/15/2024	9 Mabini St. Quezon City	0004	Norron Buffet	20,000	Service Fee - VA
5	03/20/2024	5 Apple St. Mandaluyong City	0005	James Bond	50,000	Service Fee - FB Ads
6	03/30/2024	9 Orange St. Makati City	0006	Anne Curtis	50,000	Service Fee - SMM
7	04/13/2024	9 Mabini St. Quezon City	0007	Norron Buffet	30,000	Service Fee
8	05/15/2024	5 Apple St. Mandaluyong City	0008	James Bond	50,000	Service Fee
9	05/28/2024	9 Orange St. Makati City	0009	Anne Curtis	40,000	Service Fee
10	06/15/2024	9 Mabini St. Quezon City	0010	Norron Buffet	20,000	Service Fee - VA
11	06/20/2024	5 Apple St. Mandaluyong City	0011	James Bond	50,000	Service Fee - FB Ads
12	06/30/2024	9 Orange St. Makati City	0012	Anne Curtis	50,000	Service Fee - SMM
13	07/15/2024	9 Mabini St. Quezon City	0013	Norron Buffet	20,000	Service Fee - VA
14	08/20/2024	5 Apple St. Mandaluyong City	0014	James Bond	50,000	Service Fee - FB Ads
15	09/30/2024	9 Orange St. Makati City	0015	Anne Curtis	50,000	Service Fee - SMM
16	10/13/2024	9 Mabini St. Quezon City	0016	Norron Buffet	30,000	Service Fee
17	11/15/2024	5 Apple St. Mandaluyong City	0017	James Bond	50,000	Service Fee
18	11/28/2024	9 Orange St. Makati City	0018	Anne Curtis	40,000	Service Fee
19	12/15/2024	9 Mabini St. Quezon City	0019	Norron Buffet	20,000	Service Fee - VA
20	12/20/2024	5 Apple St. Mandaluyong City	0020	James Bond	50,000	Service Fee - FB Ads
21	12/30/2024	9 Orange St. Makati City	0021	Anne Curtis	50,000	Service Fee - SMM
22				TOTAL	840,000	

Here's the video guide:

 [Freelancers Guide for BIR Official Receipt and BIR Books of Account](#)

## Part VIII

### Filing & Payment Deadlines

<b>Tax Form</b>	<b>Description</b>	<b>Year</b>	<b>Deadline</b>
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, [Freelancers BIR Tax Compliance Support Group](#). So make sure to join the group.

#### What more can you learn in our Support Group?

1. Video Guides!! Yes, we are also making 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!**

[George Mikhail R. Aurelio](#)

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



## Part X

### More DIY Guide Feedback

#### Home Goals - Achieved!

 **Freelancers BIR Tax Compliance Support Group**

 **Liz Zy**  
October 25 at 8:57 PM · 🌐

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

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

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

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

👍👍 2      5 comments

 Like       Comment       Send

**atching comment**

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



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

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

 Love       Comment       Send

[All comments](#) ▾

 **George Mikhail Aurelio** Admin  
Yayy!!! **Congratulations** Liz!! Ang ganda ng house mo! 🎉👍🥰

Like Reply 1w

 **Liz Zy** Author  
**George Mikhail Aurelio** Thank you so much po sa group na binuo niyo! ❤️

Love Reply 1w



Aya Leosala Dioses

1h · 🌐



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

**BIR FORM 2303**  
REVISED: APRIL 2019

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

Date UGN Generated: April 12, 2022

**CERTIFICATE OF REGISTRATION**

<b>TIN &amp; BRANCH CODE</b>	<b>NAME OF TAXPAYER</b>	<b>TIN ISSUANCE DATE</b>		
		July 30, 2015		
<b>REGISTERING OFFICE</b>	X   Head Office	Branch		
<b>REGISTERED ADDRESS</b>				
<b>TAX TYPES</b>	<b>FORM TYPES</b>	<b>FILING START DATE</b>	<b>FILING FREQUENCY</b>	<b>FILING DUE DATE</b>
INDIVIDUAL INCOME TAX	1701/1701A	January 1, 2023	ANNUALLY	On or before April 15 of each year covering income for the preceding taxable year.
INDIVIDUAL INCOME TAX	1701Q	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.
<b>TAXPAYER TYPE/S</b>	PROFESSIONAL - IN GENERAL			



Issay Lopez

April 25 at 5:36 PM · 🌐



BIR 056 New Registration

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





Jhen Morillos Datangel

April 29 at 5:33 PM · 🧑



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



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





Levi Shiela Lastimosa Tingco

April 25 at 4:47 PM · 🌐



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

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

You're Next!! :)

## 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.  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](#)