

► DLN:

► PSOC:

► PSIC:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

(Except for transactions involving onerous transfer
of real property classified as ordinary asset)

Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded)

BIR Form No.

1601-E

September 2001 (ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 For the Month (MM / YYYY) ►		2 Amended Return? ►	<input type="checkbox"/> Yes <input type="checkbox"/> No	3 No. of Sheets Attached		4 Any Taxes Withheld? ►	<input type="checkbox"/> Yes <input type="checkbox"/> No
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Part I Background Information

5 TIN ►		6 RDO Code ►		7 Line of Business/ Occupation ►	
8 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals)/(Registered Name for Non-Individuals) ►				9 Telephone Number	
10 Registered Address ►				11 Zip Code	
12 Category of Withholding Agent ►		13 Are there payees availing of tax relief under special law or international tax treaty?			
<input type="checkbox"/> Private <input type="checkbox"/> Government		<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, specify			

Part II Computation of Tax

NATURE OF INCOME PAYMENT	A T C		TAX BASE	TAX RATE	TAX REQUIRED TO BE WITHHELD
	IND	CORP			
EWT- professional/talent fees paid to juridical persons/ individuals (lawyers, CPAs, etc.)	WI 010	WC 010		10%	
EWT- professional entertainers- - if the current year's gross income does not exceed P720,000.00 - if the current year's gross income exceeds P720,000.00	WI 020 WI 021			10% 20%	
EWT- professional athletes- - if the current year's gross income does not exceed P720,000.00 - if the current year's gross income exceeds P720,000.00	WI 030 WI 031			10% 20%	
EWT- movie, stage, radio, television and musical directors- - if the current year's gross income does not exceed P720,000.00 - if the current year's gross income exceeds P720,000.00	WI 040 WI 041			10% 20%	
EWT- management and technical consultants	WI 050			10%	
EWT- bookkeeping agents and agencies	WI 060			10%	
EWT- insurance agents and insurance adjusters	WI 070			10%	
EWT- other recipient of talent fees- - if the current year's gross income does not exceed P720,000.00 - if the current year's gross income exceeds P720,000.00	WI 080 WI 081			10% 20%	
EWT- fees of directors who are not employees of the company	WI 090			20%	
EWT- rentals (real property)	WI 100	WC 100		5%	
EWT- cinematographic film rentals	WI 110	WC 110		5%	
EWT- prime contractors/sub-contractors	WI 120	WC 120		2%	
EWT- income distribution to beneficiaries of estates & trusts	WI 130			15%	
EWT- brokers and agents	WI 140	WC 140		10%	
EWT- payments for medical practitioners through a duly registered professional partnership	WI 141			10%	
EWT- pavments for medical/dental /veterinarv services thru hospitals/clinics, including direct payments to service providers	WI 151			10%	
EWT- payments to partners of general professional partnerships	WI 152			10%	
EWT- payments made by credit card companies	WI 156	WC 156		1% of 1/2	
EWT- payments made by government offices on their local purchase of goods	WI 157	WC 157		1%	
EWT- income payments made by top 5,000 corporations to their local suppliers of goods	WI 158	WC 158		1%	
EWT- additional payments to government personnel from importers, shipping and airline companies or their agents for overtime services	WI 159			15%	

14 Total Tax Required to be Withheld and Remitted	14	
15 Less: Tax Remitted in Return Previously Filed, if this is an amended return	15	
16 Tax Still Due/(Overremittance)	16	
17 Add: Penalties Surcharge Interest Compromise		
17A 17B 17C 17D		
18 Total Amount Still Due/(Overremittance) (Sum of Items 16 & 17D)	18	

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

19	Signature over Printed Name of Taxpayer/ Taxpayer Authorized Representative	20	Title/Position of Signatory
TIN of Tax Agent (if applicable)		Tax Agent Accreditation No. (if applicable)	

Part III Details of Payment				Stamp of Receving Office and Date of Receipt
Particulars	Drawee Bank/ Agency	Number	Date MM DD YYYY	
21 Cash/Bank Debit Memo			21	
22 Check 22A	22B	22C	22D	
23 Others 23A	23B	23C	23D	

Machine Validation/Revenue Official Receipt Details (If not filed with the bank)

BIR Form No. 1601-E Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded)
Guidelines and Instructions

Who Shall File

This return shall be filed in triplicate by every withholding agent (WA)/payor who is either an individual or non-individual, required to deduct and withhold taxes on income payments subject to Expanded/Creditable Withholding Taxes.

If the Government of the Philippines or any political subdivision agency or instrumentality thereof, as well as a government-owned or controlled corporation, is the withholding agent/payor, the return may be made by the officer or employee having control of the disbursement of income payment or other officer or employee appropriately designated for the purpose.

If the person required to withhold and pay the tax is a corporation, the return shall be made in the name of the corporation and shall be signed and verified by the president, vice-president, or any authorized officer and countersigned by the treasurer or assistant treasurer.

With respect to a fiduciary, the return shall be made in the name of the individual, estate or trust for which such fiduciary acts and shall be signed and verified by such fiduciary. In case of two or more joint fiduciaries, the return shall be signed and verified by one of such fiduciaries.

When and Where to File and Remit

The return shall be filed and the tax paid on or before the tenth (10th) day of the month following the month in which withholding was made except for taxes withheld for December which shall be filed/paid on or before January 15 of the succeeding year.

Provided, however, with respect to non-large and large taxpayers who availed of the Electronic Filing and Payment System (EFPS), the deadline for electronically filing the return and paying the taxes due thereon via EFPS shall be five (5) days later than the deadline set above.

The return shall be filed and the tax paid with the Authorized Agent Bank (AAB) of the Revenue District Office having jurisdiction over the withholding agent's place of business/office. In places where there are no Authorized Agent Banks, the return shall be filed and the tax paid with the Revenue Collection Officer or the duly Authorized City or Municipal Treasurer within the Revenue District where the withholding agent's place of business/office is located, who will issue a Revenue Official Receipt (BIR Form No. 2524) therefor.

Where the return is filed with an AAB, the lower portion of the return must be properly machine-validated and duly stamped by the Authorized Agent Bank to serve as the receipt of payment. The machine validation shall reflect the date of payment, amount paid and transaction code, and the stamped mark shall show the name of the bank, branch code, teller's code and teller's initial. The AAB shall also issue an official receipt or bank debit advice or credit document, whichever is applicable, as additional proof of payment.

A taxpayer may file a separate return for the head office and for each branch or place of business/office or a consolidated return for the head office and all the branches/offices, except in the case of large taxpayers where only one consolidated return is required.

Penalties

- There shall be imposed and collected as part of the tax:
- A surcharge of twenty five percent (25%) for each of the following violations:
 - Failure to file any return and pay the amount of tax or installment due on or before the due date;
 - Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
 - Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
 - Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
 - A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
 - Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
 - In case a false or fraudulent return is willfully made.

- Interest at the rate of twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations, on any unpaid amount of tax, from the date prescribed for the payment until the amount is fully paid.
- Compromise penalty.

Violation of Withholding Tax Provisions

Any person required to withhold, account for, and remit any tax imposed by the National Internal Revenue Code or who willfully fails to withhold such tax, or account for and remit such tax, or aids or abets in any manner to evade any such tax or the payment thereof, shall, in addition to other penalties provided for under this Law, be liable upon conviction to a penalty equal to the total amount of the tax not withheld, or not accounted for and remitted.

Any person required under the National Internal Revenue Code or by rules and regulations promulgated thereunder to pay any tax, make a return, keep any record, or supply correct and accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply such correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to the other penalties provided by law, upon conviction thereof, be punished by a fine of not less than ten thousand pesos (P 10,000.00) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Every officer or employee of the Government of the Republic of the Philippines or any of its agencies and instrumentalities, its political subdivisions, as well as government-owned or controlled corporations, including the Bangko Sentral ng Pilipinas, who, under the provisions of the Code, as amended, or regulations promulgated thereunder, is charged with the duty to deduct and withhold any internal revenue tax and to remit the same in accordance with the provisions of the Tax Code, as amended, and other laws is guilty of any offense herein below specified shall upon conviction of each act or omission, be fined in a sum not less than five thousand pesos (P 5,000) but not more than fifty thousand pesos (P 50,000) or imprisoned for a term of not less than six (6) months and one day but not more than two (2) years, or both:

- Those who fail or cause the failure to deduct and withhold any internal revenue tax under any of the withholding tax laws and implementing regulations;
- Those who fail or cause the failure to remit taxes deducted and withheld within the time prescribed by law, and implementing regulations; and
- Those who fail or cause the failure to file a return or statement within the time prescribed, or render or furnish a false or fraudulent return or statement required under the withholding tax laws and regulations.

If the withholding agent is the Government or any of its agencies, political subdivisions or instrumentalities, or a government-owned or controlled corporation, the employee thereof responsible for the withholding and remittance of tax shall be personally liable for the additions to the tax prescribed by the National Internal Revenue Code.

Note: All background information must be properly filled up.

- All returns filed by an accredited tax representative on behalf of a taxpayer shall bear the following information :
 - For CPAs and others (individual practitioners and members of GPPs);
 - Taxpayer Identification Number (TIN); and
 - Certificate of Accreditation Number, Date of Issuance, and Date of Expiry.
 - For members of the Philippine Bar (individual practitioners, members of GPPs);
 - Taxpayer Identification Number (TIN); and
 - Attorney's Roll number or Accreditation Number, if any.
- Box No. 1 refers to transaction period and not the date of filing this return.
- The last 3 digits of the 12-digit TIN refers to the branch code.
- TIN = Taxpayer Identification Number.
- IND= Individual Payee
- CORP= Corporate Payee
- Hospitals and Clinics shall submit the names and addresses of medical practitioners every 15th day after the end of each calendar quarter to the Collection Division of the Revenue Region for non-large taxpayers, and at the Large Taxpayers Document Processing and Quality Assurance Division (National Office)/Large Taxpayers District Office (LTDO) for large taxpayers, where such hospital or clinic is registered using the Bureau of Internal Revenue's prescribed report format.