

ANNEX A

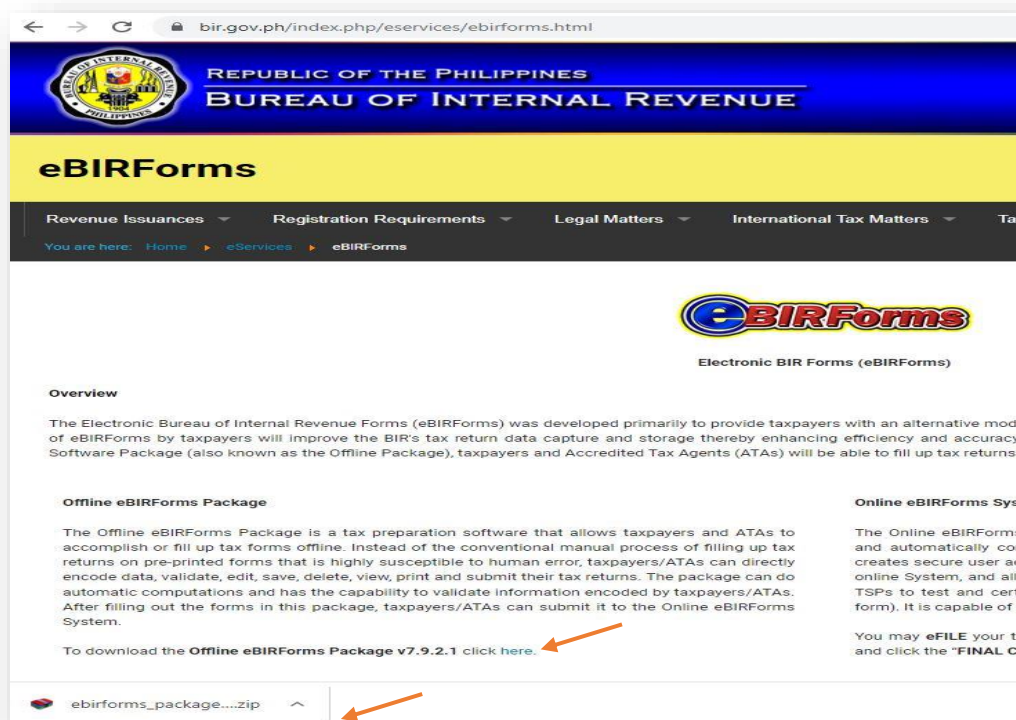
BIR Form 1701A Annual Income Tax Return Guidelines

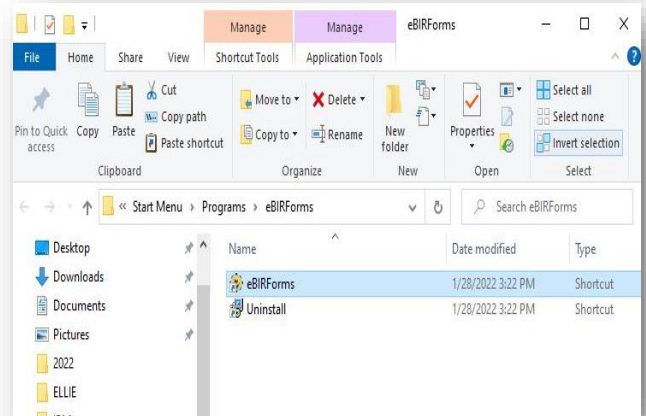
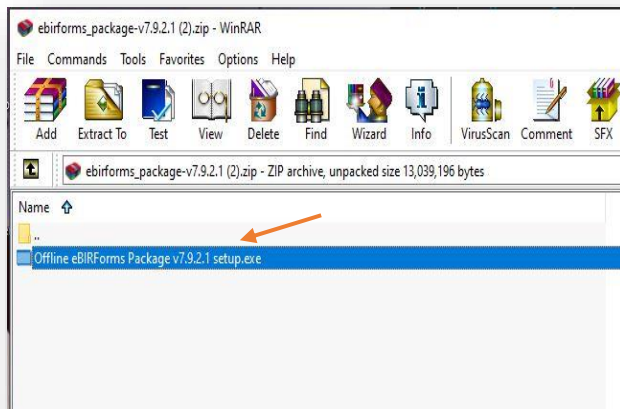
As an individual doing purely business, freelancing, self-employment, or practicing profession, every year, you are required to file and pay your own Annual Income Tax Return to the Bureau of Internal Revenue (BIR).

If you don't know how to do it, we then provide you a complete guide on how to file and pay BIR Form 1701A Annual Income Tax Return if you're an Individual Purely Engaged in Dong Business/Profession/Self-Employed.

First, make sure to install the eBIRForms Application to proceed. Below are the steps.

1. Go to <https://www.bir.gov.ph/index.php/eservices/ebirforms.html> and click "[here.](#)"



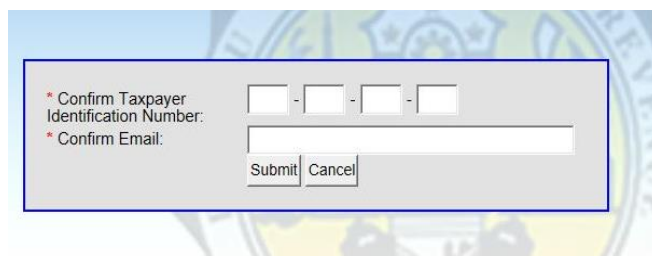


2. Once successfully installed, you can now fill out the required information. Please make sure to use an accessible email address and under the List of BIR Forms, choose the **BIR Form 1701A- Annual Income Tax Return (NEW)** and click **Fill-up**.

The screenshot shows the 'Profile' form in the eBIRForms application. The form includes fields for Taxpayer Identification Number, RDO Code (089), Line of Business, Taxpayer's Name, Registered Name, Registered Address, Zip Code (6521), Telephone Number, and Email Address. A callout box points to the Telephone Number field with the text: 'Optional. You may put your mobile phone number instead.' Below these fields is the 'List of BIR Forms:' section, which has a dropdown menu showing 'BIR Form 1701A - Annual Income Tax Return (NEW)' and a 'Fill-up' button. An orange arrow points to the 'Fill-up' button.

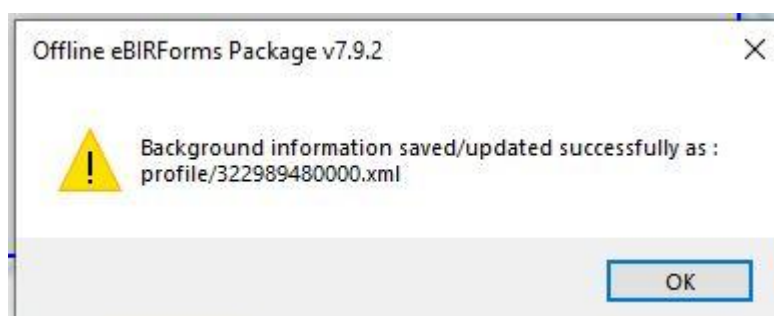
Note: In general, you may input "Seller of Services" for your Line of Business.

3. Re-enter your TIN and Email Address. Click **Submit**.



A screenshot of a web form with a light blue header and a grey background. The form contains two labels: "* Confirm Taxpayer Identification Number:" and "* Confirm Email:". The TIN label is followed by four input boxes separated by hyphens. The Email label is followed by a single text input field. Below the input fields are two buttons: "Submit" and "Cancel".

4. Click **"OK"** to proceed.



If you're directed back to the main screen/previous page, just click **"Fill-up" again.*

5. Accomplish Page 1 and Page 2. You must enter the correct information and options relevant to your status and background as a taxpayer. Make sure that you are filing for the Year period **"2022"**.

PAGE 1

Part I

Item No. 1: Type **"2022"** since we will compute your Annual Income Tax Return for the accounting period January 1, 2022 – December 31, 2022.

Item No. 2 & 3: Click **"No"** in general.

Item No. 4 & 5: Information are automated based on the information provided on the main screen.

Item No. 6: Choose “Single Proprietor” if you’re doing business. Choose “Professional” if you’re practicing your profession or you’re a self-employed. *For JOs and Part-timers, you may opted to choose “Professional”*

Item No. 7: Choose one of the following. *(Given that you chose “Professional” in Item No. 6, you may choose between I1014 and I1017 only)*

- *I1012 Business Income – Graduated IT Rates:* applicable to individual doing business who are VAT registered or NONVAT registered who did not avail the 8% flat income tax rate.
- *I1015 Business Income – 8% IT Rate:* applicable to individual doing business who are NONVAT registered and has availed the 8% flat income tax rate. This is not allowed for VAT registered.
- *I1014 Income from Profession – Graduated IT Rates:* applicable to individual are professional/freelancer who are VAT registered or NONVAT registered who did not avail the 8% flat income tax rate.
- *I1017 Income from Profession – 8% IT Rate:* applicable to individual professional/freelancer who are NONVAT registered and has availed the 8% flat income tax rate. This is not allowed for VAT registered.

***Note: Option to be selected will be based on the option selected during the filing of Annex B-2 last year (2022)**

Items No. 8 to 12: Kindly fill-out the information accordingly. Some information are auto-mated.

Item No. 13: In general, check “No”.

Item No. 14 & 15: In general, you may skip this part.

Items No. 16-18: Kindly fill-out the information accordingly.

Item No. 19: Auto-mated (based on the option selected from Item No. 7)

Part II & III- In general, information are automated after filling out Page 2. You may skip this part.

Please refer to sample screenshot below. When done, click “Next” to continue in the next Page.

For BIR Use Only: BCS/Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No. **1701A**
January 2018 (ENCS)
Page 1

Annual Income Tax Return
Individuals Earning Income PURELY from Business/Profession
[Those under the graduated income tax rates with OSD as mode of deductions
OR those who opted to avail of the 8% flat income tax rate]
Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.

1701A 01/18 P1

1 For the Year (MM/YYYY) 12 2022 2 Amended Return? ☐ Yes ☒ No 3 Short Period Return? ☐ Yes ☒ No

PART I - BACKGROUND INFORMATION ON TAXPAYER/FILER

4 Taxpayer Identification Number (TIN) 5 RDO Code 089 6 Taxpayer Type ☐ Single Proprietor ☒ Professional

7 Alphabetic Tax Code (ATC) ☐ II012 Business Income-Graduated IT Rates ☐ II014 Income from Profession-Graduated IT Rates ☒ II017 Income from Profession-8% IT Rate

8 Taxpayer's Name (Last Name, First Name, Middle Name)

9 Registered Address (Indicate complete address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)

9A Zip Code 6521

10 Date of Birth (MM/DD/YYYY) 11 Email Address

12 Citizenship Filipino 13 Claiming Foreign Tax Credits? ☐ Yes ☒ No 14 Foreign Tax Number, if applicable

15 Contact Number (Landline/Cellphone No.) 16 Civil Status ☒ Single ☐ Married ☐ Legally Separated ☐ Widow/er

17 If married, spouse has income? ☐ Yes ☒ No 18 Filing Status ☐ Joint Filing ☒ Separate Filing

19 Tax Rate ☐ Graduated Rates with OSD as method of deduction ☒ 8% in lieu of Graduated Rates under Sec. 24(A) & Percentage Tax under Sec. 116 of the NIRC, [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]

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

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

If overpayment, mark one(1) box only. (Once the choice is made, the same is irrevocable)
☐ To be refunded ☐ To be issued a Tax Credit Certificate (TCC) ☐ To be carried over as a tax credit for next year/quarter

I declare under the penalties of perjury that this 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)

Printed Name and Signature of Taxpayer/Authorized Representative & TIN

31 Number of Attachments 0

PART III - 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 below)				

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)

*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

Prev 1 / 2 Next

Validate Edit Save Print Submit / Final Copy

Choose the applicable ATC. In this sample, we chose Income from Profession – 8% tax

Part IV (Page 2)

Part IV.A. If you chose *Graduated Income Tax* or *Optional Standard Deduction (OSD)*, fill **Part IV.A.** Otherwise, skip this part.

PART IV - COMPUTATION OF INCOME TAX			
If Optional Standard Deductions (OSD), fill in items 36 to 46; if 8%, fill in items 47 to 56			
IV.A - For Graduated Income Tax Rates		A) Taxpayer/Files	B) Spouse
36	Sales/Revenues/Receipts/Fees	36A 0	36B 0.00
37	Less: Sales Returns, Allowances and Discounts	37A 0	37B 0.00
38	Net Sales/Revenues/Receipts/Fees (Item 36 Less Item 37)	38A 0.00	38B 0.00
39	Less: Allowable Deduction - Optional Standard Deduction (OSD) (40% of Item 38)	39A 0.00	39B 0.00
40	Net Income (Item 38 Less Item 39)	40A 0.00	40B 0.00
Add: Other Income (specify below)			
41		41A 0	41B 0.00
42		42A 0	42B 0.00
(add more...)			
43	Amount Received/Share in income by a Partner from General Professional Partnership (GPP)	43A 0	43B 0.00
44	Total Other Income (Sum of Items 41 to 43)	44A 0	44B 0.00
45	Total Taxable Income (Sum of Items 40 and 44)	45A 0.00	45B 0.00
46	TAX DUE (Item 45 x Applicable Tax Rate based on Tax Table below) (To Part II - Item 20)	46A 0.00	46B 0.00

Item No. 36: Type your total annual income during the calendar year 2022.

Item No. 37: Type your sales discounts/returns/allowances if there is. Otherwise, you may skip this part.

Items No. 38 to 40: This is automatically filled-out, based on your input in items 36 and 37.

Items No. 41 to 44: In general, you may skip this part.

Item No. 45: This is the taxable income automatically computed.

Item No. 46: This is the amount of tax due for the year. It is automatically computed based on taxable income multiplied by the graduated income tax rate ranging from 0% to 35%, as applicable.

IV-B If you chose 8% Income Tax Rate

Fill Part IV.B if you choose 8% Flat Income Tax Rate. Otherwise, skip this part.

Item No. 47: Type your Annual Income for year 2022. You may reach out to the assigned accounting personnel for assistance.

Item No. 48: Type your sales discounts/returns/allowances if there is. Otherwise, you may skip this part.

Item No. 49: This is automatically filled-out, based on your input from items 47 and 48.

Items No. 50 to 52: In general, you may skip this part.

Item No. 53: This is automatically computed total income.

Item No. 54: Type two hundred fifty thousand pesos (**P250,000.00**)

Item No. 55: This is automatically computed taxable income or loss.

Item No. 56: This is the amount of tax due for the year. It is automatically computed based on taxable income multiplied by the 8% flat income tax rate.

*In sample below, we are computing the **8% income tax rate (IV.B)** for individuals earning **less than 250,000.00 annually and shows zero "0" tax due.***

IV.B - For 8% Income Tax Rate (Those whose sales/receipts/others did not exceed P3M and opted at the initial quarter for this rate)					
47	Sales/Revenues/Receipts/Fees	47A	126,839.00	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	126,839.00	49B	0.00
Add: Other Non-Operating Income (specify below)					
50		50A	0	50B	0.00
51		51A	0.00	51B	0.00
(add more...)					
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	126,839.00	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	-123,161.00	55B	0.00
56	TAX DUE (Item 55 x 8% Income Tax Rate) (To Part II - Item 20)	56A	0	56B	0.00

SAMPLE amount only. You can message the designated accounting personnel for your 2022 Annual Income.

Standard allowable reduction. Please make sure to fill out.

*In this another sample below, we are computing the **8% income tax rate (IV.B)** for individuals earning **above 250,000.00 annually, with tax due and tax credits/payments.***

Sample below shows Zero “0” Net Taxable/Overpayment (Item #65) since Tax Due were paid through salary deduction/direct payments. Any remaining tax due should be paid on or before April 15, 2023.

IV.B - For 8% Income Tax Rate (Those whose sales/receipts/others did not exceed P3M and opted at the initial quarter for this rate)					
47 Sales/Revenues/Receipts/Fees	47A	350,000.00	47B	0.00	SAMPLE amount only.
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	350,000.00	49B	0.00	
Add: Other Non-Operating Income (specify below)					
50	50A	0.00	50B	0.00	
51	51A	0.00	51B	0.00	
(add more...)					
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	350,000.00	53B	0.00	Standard allowable reduction. Please make sure to fill out.
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	100,000.00	55B	0.00	
56 TAX DUE (Item 55 x 8% income Tax Rate) (To Part II - Item 20)	56A	8,000.00	56B	0.00	
IV.C - Tax Credits/Payments (attach proof)					
57 Prior Year's Excess Credits	57A	0.00	57B	0.00	
58 Tax Payments for the First Three (3) Quarters	58A	0.00	58B	0.00	
59 Creditable Tax Withheld for the First Three (3) Quarters	59A	3,000.00	59B	0.00	SAMPLE amount only.
60 Creditable Tax Withheld per BIR Form No. 2307 for the 4th Quarter	60A	5,000.00	60B	0.00	
61 Tax Paid in Return Previously Filed, if this is an Amended Return	61A	0.00	61B	0.00	
62 Foreign Tax Credits, if applicable	62A	0.00	62B	0.00	
63 Other Tax Credits/Payments (specify)	63A	0.00	63B	0.00	
64 Total Tax Credits/Payments (Sum of items 57 to 63) (To Part II - Item 21)	64A	8,000.00	64B	0.00	
65 Net Taxable/(Overpayment) (Item 46 OR 56 Less Item 64) (To Part II - Item 22)	65A	0.00	65B	0.00	

IV-C. Tax Payments/Credits (Please refer to above sample)

If this section is filled-out and the attached proofs are valid, these will help in decreasing the amount of tax due or tax payable.

Item No. 57: Pertains to previous calendar year BIR Form 1701A or 1701 overpayment (tax credits) which will be carried over to the current calendar year. In general, and if not applicable, you may skip this part.

Item No. 58: Type the total of amount of tax paid for the 1st to 3rd quarter of the calendar year using BIR Form 1701Q – Quarterly Income Tax Return for Individual.

Item No. 59: Type the total amount of BIR Form 2307 – Creditable Withheld Tax for the 1st to 3rd quarter of the calendar year.

Item No. 60: Type the total amount of BIR Form 2307 – Creditable Withheld Tax for the 4th quarter of the calendar year.

Items No. 61 to 63: In general, you may skip this part.

Item No. 64: This is automatically computed based on the total of all the tax payments/credits you input.

Item No. 65: This is automatically computed based on the difference of tax due less any tax payments/credits. This is the amount to be paid on or before April 15 unless there's no payment required.

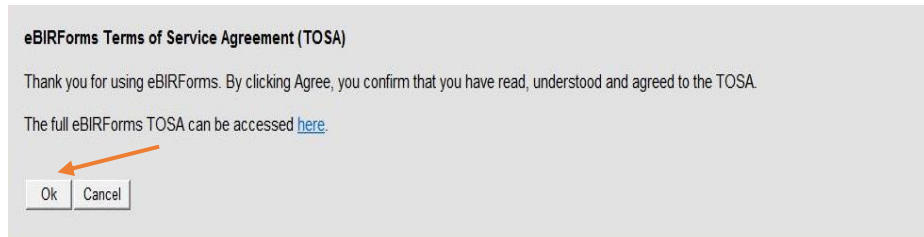
Note” For those who still have Tax Payable, amount will reflect in **Part II (Page 1).*

6. After you have encoded the values in this page, click “**Validate**” then “**Save**” tabs. You can now click “**Submit/Final Copy**” after ensuring that all entries are correct.

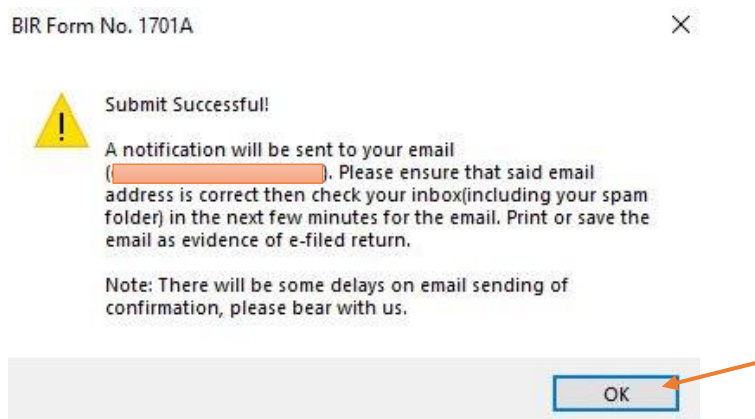
PART V - BACKGROUND INFORMATION ON SPOUSE			
66	Spouse's Taxpayer Identification Number (TIN) <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>		67 RDO Code <input type="text"/>
68 Filer's Spouse Type <input type="radio"/> Single Proprietor <input type="radio"/> Professional			
69	Alphanumeric Tax Code (ATC) <input type="radio"/> II012 Business Income-Graduated IT Rates <input type="radio"/> II015 Business Income-8% IT Rate		<input type="radio"/> II014 Income from Profession-Graduated IT Rates <input type="radio"/> II017 Income from Profession-8% IT Rate
70	Spouse's Name (Last Name, First Name, Middle Name) <input type="text"/>		
71	Contact Number <input type="text"/>	72	Citizenship <input type="text"/>
73	Claiming Foreign Tax Credits? <input type="radio"/> Yes <input type="radio"/> No		74 Foreign Tax Number, if applicable <input type="text"/>
75	Tax Rate <input type="radio"/> Graduated Rates with OSD as method of deduction <input 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)]		
<div>Prev <input type="text"/> 2 / 2 Next</div> <div>Validate Edit Save Print Submit / Final Copy</div>			

**You may also save/print your own copy of the forms for personal reference in the future.*

7. Click “OK”.



8. Image below shows a notification when submission is successful. Click “OK” and you’re DONE.



Additional Info:

Where to Pay BIR Form 1701A?

BIR Form 1701A can be paid using one of the following:

- **AABs** – which stands for Authorized Agent Banks. This is an over-the-counter payment in the bank accredited by the BIR Regional District Office (RDO) where your business, freelancing or self-employment, is registered.
- **Online Payment** – you may pay BIR Form 1701A using an app such as GCASH and PayMaya; or via online banking such as with Landbank, Development Bank of the Philippines (DBP) or Unionbank.