

**Quarterly Remittance Return
of Creditable Income Taxes Withheld (Expanded)**



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|-----|-------------------------------------------------------------------------------------------|
| TIN | Withholding Agent's Name (Last Name for Individual OR Registered Name for Non-Individual) |
|-----|-------------------------------------------------------------------------------------------|

Schedule of Alphanumeric Tax Codes (ATC)

| Nature of Income Payment | Tax Rate | ATC | | Nature of Income Payment | Tax Rate | ATC | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------|----------------|
| | | Individual | Corporation | | | Individual | Corporation |
| Professional (Lawyers, CPAs, Engineers, etc.) If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount | 5% 10% | WI010 WI011 | | Professional fees paid to medical practitioners (includes doctors of medicine doctors of veterinary science & dentists) by hospitals & clinics or paid directly by Health Maintenance Organizations (HMOs) and/or similar establishments If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000 | 10% 15% | | WC151 WC150 |
| Professional (Lawyers, CPAs, Engineers, etc.) If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000 | 10% 15% | | WC010 WC011 | Payment by the General Professional Partnerships (GPPs) to its partners If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000 | 10% 15% | WI152 WI153 | |
| Professional entertainers such as, but not limited to actors and actresses, singers, lyricists, composers, emcees If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount | 5% 10% | WI020 WI021 | | Income payments made by credit card companies | 1/2 of 1% | WI156 | WC156 |
| Professional entertainers such as, but not limited to actors and actresses, singers, lyricists, composers, emcees If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000 | 10% 15% | | WC020 WC021 | Additional income payments to government personnel from importers, shipping and airline companies or their agents for overtime services | 15% | WI159 | |
| Professional athletes including basketball players, pelotaris and jockeys If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount | 5% 10% | WI030 WI031 | | Income payments made by the government and government-owned and controlled corporations (GOCCs) to its local/resident suppliers of goods other than those covered by other rates of withholding tax | 1% | WI640 | WC640 |
| Professional athletes including basketball players, pelotaris and jockeys If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000 | 10% 15% | | WC030 WC031 | Income payments made by the government and government-owned and controlled corporations (GOCCs) to its local/resident suppliers of services other than those covered by other rates of withholding tax | 2% | WI157 | WC157 |
| All directors and producers involved in movies, stage, radio, television and musical productions If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount | 5% 10% | WI040 WI041 | | Income payment made by top withholding agents to their local/resident supplier of goods other than those covered by other rates of withholding tax | 1% | WI158 | WC158 |
| All directors and producers involved in movies, stage, radio, television and musical productions If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000 | 10% 15% | | WC040 WC041 | Income payment made by top withholding agents to their local/resident supplier of services other than those covered by other rates of withholding tax | 2% | WI160 | WC160 |
| Management and technical consultants If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount | 5% 10% | WI050 WI051 | | Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies | 5% 10% | WI515 WI516 | |
| Management and technical consultants If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000 | 10% 15% | | WC050 WC051 | Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies | | | |
| Business and bookkeeping agents and agencies If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount | 5% 10% | WI060 WI061 | | If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000 | 10% 15% | | WC515 WC516 |
| Business and bookkeeping agents and agencies If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000 | 10% 15% | | WC060 WC061 | Gross payments to embalmers by funeral parlors | 1% | WI530 | |
| Insurance agents and insurance adjusters If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount | 5% 10% | WI070 WI071 | | Payments made by pre-need companies to funeral parlors | 1% | WI535 | WC535 |
| Insurance agents and insurance adjusters If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000 | 10% 15% | | WC070 WC071 | Tolling fees paid to refineries | 5% | WI540 | WC540 |
| Other recipients of talent fees If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount | 5% 10% | WI080 WI081 | | Income payments made to suppliers of agricultural products in excess of cumulative amount of P 300,000 within the same taxable year | 1% | WI610 | WC610 |
| Other recipients of talent fees If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000 | 10% 15% | | WC080 WC081 | Income payments on purchases of minerals, mineral products and quarry resources, such as but not limited to silver, gold, marble, granite, gravel, sand, boulders and other mineral products except purchases by Bangko Sentral ng Pilipinas | 5% | WI630 | WC630 |
| Fees of directors who are not employees of the company If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount | 5% 10% | WI090 WI091 | | Income payments on purchases of minerals, mineral products and quarry resources by Bangko Sentral ng Pilipinas (BSP) from gold miners/suppliers under PD 1899, as amended by RA No. 7076 | 1% | WI632 | WC632 |
| Rentals: On gross rental or lease for the continued use or possession of personal property in excess of Ten thousand pesos (P 10,000) annually and real property used in business which the payor or obligor has not taken title or is not taking title, or in which has no equity; poles, satellites, transmission facilities and billboards | 5% | WI100 | WC100 | On gross amount of refund given by MERALCO to customers with active contracts as classified by MERALCO | 15% | WI650 | WC650 |
| Cinematographic film rentals and other payments to resident individuals and corporate cinematographic film owners, lessors or distributors | 5% | WI110 | WC110 | On gross amount of refund given by MERALCO to customers with terminated contracts as classified by MERALCO | 15% | WI651 | WC651 |
| Income payments to certain contractors | 2% | WI120 | WC120 | On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO | 10% | WI660 | WC660 |
| Income distribution to the beneficiaries of estates and trusts | 15% | WI130 | | On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU) | 15% | WI661 | WC661 |
| Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers) | 5% 10% | WI139 WI140 | | On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU) | 15% | WI663 | WC663 |
| Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers) | 10% 15% | | WC139 WC140 | Income payments made by political parties and candidates of local and national elections on all their purchases of goods and services related to campaign expenditures, and income payments made by individuals or juridical persons for their purchases of goods and services intended to be given as campaign contributions to political parties and candidates | 5% | WI680 | WC680 |
| Professional fees paid to medical practitioners (includes doctors of medicine, doctors of veterinary science & dentists) by hospitals & clinics or paid directly by Health Maintenance Organizations (HMOs) and/or similar establishments If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount | 5% 10% | WI151 WI150 | | Income payments received by Real Estate Investment Trust (REIT) | 1% | | WC690 |
| | | | | Interest income derived from any other debt instruments not within the coverage of deposit substitutes and Revenue Regulations No. 14-2012 | 15% | WI710 | WC710 |
| | | | | Income payments on locally produced raw sugar | 1% | WI720 | WC720 |