

For BIR BCS/
Use Only Item:



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
1601-EQ

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



January 2019 (ENCS)
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 Taxpayer.

1601-EQ 01/19ENCS P1

1 For the Year []	2 Quarter <input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th	3 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	4 Any Taxes Withheld? <input type="checkbox"/> Yes <input type="checkbox"/> No	5 No. of Sheet/s Attached []
-----------------------	--	---	---	----------------------------------

Part I – Background Information

6 Taxpayer Identification Number (TIN) [] / [] / []	7 RDO Code []
8 Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) []	
9 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) []	
9A ZIP Code []	
10 Contact Number []	11 Category of Withholding Agent <input type="checkbox"/> Private <input type="checkbox"/> Government
12 Email Address []	

Part II – Computation of Tax

ATC	Tax Base (Consolidated for the Quarter)	Tax Rate	Tax Withheld (Consolidated for the Quarter)
13			
14			
15			
16			
17			
18			
19 Total Taxes Withheld for the Quarter (Sum of Items 13 to 18)			
20 Less: Remittances Made: 1 st Month of the Quarter			
21 2 nd Month of the Quarter			
22 Tax Remitted in Return Previously Filed, if this is an amended return			
23 Over-remittance from Previous Quarter of the same taxable year			
24 Other Payments Made (please attach proof of payments – BIR Form No. 0605)			
25 Total Remittances Made (Sum of Items 20 to 24)			
26 Tax Still Due/(Over-remittance) (Item 19 Less Item 25)			
Add: Penalties 27 Surcharge			
28 Interest			
29 Compromise			
30 Total Penalties (Sum of Items 27 to 29)			
31 TOTAL AMOUNT STILL DUE/(Over-remittance) (Sum of Items 26 and 30)			

If over-remittance, mark one (1) box only To be refunded To be issued Tax Credit Certificate To be carried over to the next quarter within the same calendar year (not applicable for succeeding year)

I/We declare under the penalties of perjury that this remittance form, and all its attachments, has been made in good faith, verified by me/us, and to the best of my/our 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. Further, I/we give my/our consent to the processing of my/our 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)

For Individual: _____ For Non-Individual: _____

Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN) _____ Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN) _____

Tax Agent Accreditation No./Attorney's Roll No. (if applicable) _____ Date of Issue (MM/DD/YYYY) _____ Date of Expiry (MM/DD/YYYY) _____

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)

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



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 ₱ 3M If gross income is more than ₱ 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 ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%	WC010 WC011	WC151 WC150
Professional (Lawyers, CPAs, Engineers, etc.) If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 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 ₱ 720,000 If gross income exceeds ₱ 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 ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI020 WI021		Income payments made by credit card companies	½ 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 ₱ 720,000 If gross income exceeds ₱ 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 ₱ 3M If gross income is more than ₱ 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 ₱ 720,000 If gross income exceeds ₱ 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 ₱ 3M If gross income is more than ₱ 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 ₱ 720,000 If gross income exceeds ₱ 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 ₱ 3M If gross income is more than ₱ 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 If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI155 WI156	
Management and technical consultants If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 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 If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC515 WC516
Business and bookkeeping agents and agencies If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI060 WI061		Gross payments to embalmers by funeral parlors	1%	WI530	
Business and bookkeeping agents and agencies If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC060 WC061	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 ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI070 WI071		Tolling fees paid to refineries	5%	WI540	WC540
Insurance agents and insurance adjusters If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC070 WC071	Income payments made to suppliers of agricultural products in excess of cumulative amount of ₱ 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 ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI080 WI081		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
Other recipients of talent fees If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC080 WC081	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
Fees of directors who are not employees of the company If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI090 WI091		On gross amount of refund given by MERALCO to customers with active contracts as classified by MERALCO	15%	WI650	WC650
Rentals: On gross rental or lease for the continued use or possession of personal property in excess of Ten thousand pesos (₱ 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 terminated contracts as classified by MERALCO	15%	WI651	WC651
Cinematographic film rentals and other payments to resident individuals and corporate cinematographic film owners, lessors or distributors	5%	WI110	WC110	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 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 Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO	15%	WI661	WC661
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 Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU)	15%	WI662	WC662
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) If gross income for the current year did not exceed ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI139 WI140		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
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) If gross income for the current year did not exceed ₱ 720,000 If gross income exceeds ₱ 720,000	10% 15%		WC139 WC140	Income payments received by Real Estate Investment Trust (REIT)	1%		WC690
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 ₱ 3M If gross income is more than ₱ 3M or VAT Registered regardless of amount	5% 10%	WI151 WI150		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