



BIR Form No. 2307 January 2018 (ENCS)	Certificate of Creditable Tax Withheld at Source	2307 01/18ENCS
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Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 For the Period From (MM/DD/YYYY) To (MM/DD/YYYY)

Part I – Payee Information

2 Taxpayer Identification Number (TIN) - - -

3 Payee's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

4 Registered Address 4A ZIP Code

5 Foreign Address, if applicable

Part II – Payor Information

6 Taxpayer Identification Number (TIN) - - -

7 Payor's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

8 Registered Address 8A ZIP Code

Part III – Details of Monthly Income Payments and Taxes Withheld						
Income Payments Subject to Expanded Withholding Tax	ATC	AMOUNT OF INCOME PAYMENTS			Total	Tax Withheld for the Quarter
		1st Month of the Quarter	2nd Month of the Quarter	3rd Month of the Quarter		
EWT-INCOME PAYMENT MADE BY THE GOV'T TO ITS LOCAL SUPPLIER OF SERVICES	WC157	468.75			468.75	9.38
Total		468.75			468.75	9.38
Money Payments Subject to Withholding of Business Tax						
VAT W/HOLDING ON PURCHASE OF SERVICES	WV020	468.75			468.75	23.44
Total		468.75			468.75	23.44

We declare under the penalties of perjury that this certificate has been made in good faith, verified by us, and to the best of 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, we give our consent to the processing of our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

RIC B. CABRADILLA, CPA
Accountant IV / 439-211-537

Signature over Printed Name of Payor/Payor's Authorized 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)
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CONFORME:

Signature over Printed Name of Payee/Payee's Authorized 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)
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*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)

SCHEDULES OF ALPHANUMERIC TAX CODES							
A	Income Payments subject to Expanded Withholding Tax	ATC		A	Income Payments subject to Expanded Withholding Tax	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	WI010 WI011			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	WI152 WI153 WI156	WC156
	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		WC010 WC011		Income payments made by credit card companies Additional income payments to government personnel from importers, shipping and airline companies or their agents for overtime services	WI159	
	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	WI020 WI021			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	WI640	WC640
	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		WC020 WC021		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	WI157	WC157
	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	WI030 WI031			Income payment made by top withholding agents to their local/resident suppliers of goods other than those covered by other rates of withholding tax	WI158	WC158
	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		WC030 WC031		Income payment made by top withholding agents to their local/resident suppliers of services other than those covered by other rates of withholding tax	WI160	WC160
	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	WI040 WI041			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 P 3M If gross income is more than P 3M or VAT Registered regardless of amount	WI515 WI516	
	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		WC040 WC041		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 P 720,000 If gross income exceeds P 720,000	WI530 WI535 WI540	WC515 WC516
	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	WI050 WI051			Gross payments to embalmers by funeral parlors Payments made by pre-nec companies to funeral parlors Tolling fees paid to refineries	WI530 WI535 WI540	WC535 WC540
	Management and technical consultants If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000		WC050 WC051		Income payments made to suppliers of agricultural products in excess of cumulative amount of P 300,000 within the same taxable year	WI610	WC610
	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	WI060 WI061			Income payments on purchases of minerals, mineral products and quarry such as but not limited to silver, gold, marble, granite, gravel, sand, boulders and other mineral products except purchases by Bangko Sentral ng Pilipinas	WI630	WC630
	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		WC060 WC061		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	WI632	WC632
	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	WI070 WI071			On gross amount of refund given by MERALCO to customers with active contracts as classified by MERALCO On gross amount of refund given by MERALCO to customers with terminated contracts as classified by MERALCO	WI650 WI651	WC650 WC651
	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		WC070 WC071		On gross amount of interest on the refund of meter deposit whether paid direct 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	WI660	WC660
	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	WI080 WI081			On gross amount of interest on the refund of meter deposit whether paid direct to the customers or applied against customer's billings of Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO	WI661	WC661
	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		WC080 WC081		On gross amount of interest on the refund of meter deposit whether paid direct 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)	WI662	WC662
	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	WI090 WI091			On gross amount of interest on the refund of meter deposit whether paid direct 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)	WI663	WC663
	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 in which has no equity, poles, satellites, transmission facilities and billboard	WI100	WC100		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 on their purchases of goods and services intended to be given as campaign contributions to political parties and candidates	WI680	WC680
	Cinematographic film rentals and other payments to resident individuals and corporate cinematographic film owners, lessors or distributors	WI110	WC110				
	Income payments to certain contractors	WI120	WC120				
	Income distribution to the beneficiaries of estates and trusts	WI130					WC690
	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)	WI139 WI140			Interest income derived from any other debt instruments not within the coverage of deposit substitutes and Revenue Regulations No. 14-2012 Income payments on locally produced raw sugar Sale of Real Property (Ordinary Asset)	WI710 WI720 WI555 WI556 WI557 WI558	WC710 WC720 WC555 WC556 WC557 WC558
	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)		WC139 WC140		B Money Payments Subject to Withholding of Business Tax by Government or Private Payor (Individual & Corporate)		
	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	WI151 WI150			Persons Exempt from VAT under Sec. 109BB (creditable)-Government Withholding Agent Persons Exempt from VAT under Sec. 109BB (creditable)-Private Withholding Agent VAT Withholding on Purchases of Goods (with waiver of privilege to claim input credit) (creditable) VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (creditable)	WB080 WB082 WV012 WV022	
	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		WC151 WC150				
C Money Payments Subject to Withholding of Business Tax by Government Payor Only							
	Tax on Carriers and Keepers of Garages		WB030		Tax on Other Non-Banks Financial Intermediaries not Performing Quasi-Banking Functions		
	Franchise Tax on Gas and Utilities		WB040		A. On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of the remaining maturities of instrument from which such receipt are derived		
	Franchise Tax on radio & radio & TV broadcasting companies whose annual gross receipts do not exceed P10M & who are not VAT-registered taxpayers		WB050		- Maturity period is five years or less	5%	WB108
	Tax on Life Insurance Premiums		WB070		- Maturity period is more than five years	1%	WB109
	Tax on Overseas Dispatch, Message or Conversation from the Philippines		WB090		B. On all other items treated as gross income under the code	5%	WB110
	Tax on Banks and Non-Bank Financial Intermediaries Performing Quasi Banking Functions				Tax on Cockpits		WB140
	A. On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of the remaining maturities of instrument from which such receipt are derived				Tax on amusement places, such as cabarets, night and day clubs, videoke bars, karaoke bars, karaoke television, karaoke boxes and other similar establishments		WB150
	- Maturity period is five years or less	5%	WB301		Tax on Boxing exhibitions		WB160
	- Maturity period is more than five years	1%	WB303		Tax on Professional basketball games		WB170
	B. On dividends and equity shares and net income of subsidiaries	0%	WB102		Tax on jai-alai and race tracks		WB180
	C. On royalties, rentals of property, real or personal, profits from exchange and all other items treated as gross income under the Code	7%	WB103		Tax on sale, barter or exchange of stocks listed and traded through Local Stock exchange		WB200
	D. On net trading gains within the taxable year on foreign currency, debt securities, derivatives and other similar financial instruments	7%	WB104		Tax on shares of stock sold or exchanged through initial and secondary public offering		
	Business tax on Agents of Foreign Insurance Companies - Owner of the Property		WB121		- Not over 25%	4%	WB201
	Tax on International Carriers		WB130		- Over 25% but not exceeding 33 1/3%	2%	WB202
	Business Tax on Agents of Foreign Insurance Companies - Insurance Agent		WB120		- Over 33 1/3%	1%	WB203
	Business Tax on Agents of Foreign Insurance Companies - Owner of the Property		WB121				
	Tax on International Carriers		WB130				