



Republika ng Pilipinas  
 Kagawaran ng Pananalapi  
 Kawanihan ng Rentas Internas

# Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded)

BIR Form No.

# 1601-E

August 2008 (ENCS)

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

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

1 For the Month (MM / YYYY)    ▶ <input type="text"/> / <input type="text"/> / <input type="text"/>	2 Amended Return?    ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No	3 No. of Sheets Attached    ▶ <input type="text"/>	4 Any Taxes Withheld?    ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No
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Part I Background Information			
5 TIN    ▶ <input type="text"/>	6 RDO Code    ▶ <input type="text"/>	7 Line of Business    ▶ <input type="text"/>	
8 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals)/(Registered Name for Non-Individuals)    ▶ <input type="text"/>		9 Telephone Number    ▶ <input type="text"/>	
10 Registered Address    ▶ <input type="text"/>		11 Zip Code    ▶ <input type="text"/>	
12 Category of Withholding Agent    ▶ <input type="checkbox"/> Private <input type="checkbox"/> Government		13 Are there payees availing of tax relief under Special Law or International Tax Treaty?    ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, specify <input type="text"/>	

NATURE OF INCOME PAYMENT	A T C	TAX BASE	TAX RATE	TAX REQUIRED TO BE WITHHELD

14 Total Tax Required to be Withheld and Remitted	14	<input type="text"/>
15 Less: Tax Credits/Payments		
15A Tax Remitted in Return Previously Filed, if this is an Amended Return	15A	<input type="text"/>
15B Advance Payments Made (please attach proof of payments - BIR Form No. 0605)	15B	<input type="text"/>
15C Total Tax Credits/Payments (Sum of Items 15A & 15B)	15C	<input type="text"/>
16 Tax Still Due/(Overremittance) (Item 14 less Item 15C)	16	<input type="text"/>
17 Add: Penalties Surcharge Interest Compromise		
17A <input type="text"/> 17B <input type="text"/> 17C <input type="text"/>	17D	<input type="text"/>
18 Total Amount Still Due/(Overremittance) (Sum of Items 16 & 17D)	18	<input type="text"/>
If overremittance, mark one box only: <input type="checkbox"/> To be Refunded <input type="checkbox"/> To be issued a Tax Credit Certificate		

We declare, under the penalties of perjury, that this return 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.

19 _____ President/Vice President/Principal Officer/Accredited Tax Agent/ Authorized Representative/Taxpayer (Signature over printed name)  _____ Title/Position of Signatory    TIN of Signatory  _____ Tax Agent Acc. No./Atty's Roll No. (if applicable)    Date of Issuance    Date of Expiry	20 _____ Treasurer/Assistant Treasurer (Signature Over Printed Name)  _____ Title/Position of Signatory  _____ TIN of Signatory
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Part III Details of Payment					Stamp of Receiving Office/ AAB and Date of Receipt (RO's Signature/ Bank Teller's Initial)	
Particulars	Drawee Bank/ Agency	Number	Date			Amount
			MM	DD	YYYY	
21 Cash/Bank Debit Memo	21A <input type="text"/>	21B <input type="text"/>	21C <input type="text"/>			21D <input type="text"/>
22 Check	22A <input type="text"/>	22B <input type="text"/>	22C <input type="text"/>			22D <input type="text"/>
23 Others	23A <input type="text"/>	23B <input type="text"/>	23C <input type="text"/>			23D <input type="text"/>

Machine Validation/Revenue Official Receipt Details (If not filed with an Authorized Agent Bank)

**SCHEDULES OF ALPHANUMERIC TAX CODES**

NATURE OF INCOME PAYMENT	TAX RATE	A T C		NATURE OF INCOME PAYMENT	TAX RATE	A T C	
		IND	CORP			IND	CORP
EWT- professionals (lawyers, CPAs, engineers, etc)/talent fees paid to juridical persons - if the current year's gross income is P720,000 and below	10%	WI 010	WC 010	EWT- payments to medical practitioners by a duly registered professional partnership -if the current year's income payments for the medical practitioner is P720,000	10%	WI 141	
- if the current year's gross income exceeds P720,000	15%	WI 011	WC 011	-if the current year's income payments for the medical practitioner exceed P720,000	15%	WI 142	
EWT- professional entertainers- - if the current year's gross income does not exceed P720,000.00	10%	WI 020		EWT- payments for medical/dental /veterinary services thru hospitals/clinics/ health maintenance organizations, including direct payments to service providers			
- if the current year's gross income exceeds P720,000.00	15%	WI 021		- if the current year's income payments for the medical/dental/veterinary services is P720,000 and below	10%	WI 151	
EWT- professional athletes- - if the current year's gross income does not exceed P720,000.00	10%	WI 030		- if the current year's income payments for the medical/dental/veterinary services exceeds P720,000	15%	WI 150	
- if the current year's gross income exceeds P720,000.00	15%	WI 031		EWT- payment by the general professional partnership (GPP) to its partners	10%	WI 152	
EWT- movie, stage, radio, television and musical directors- - if the current year's gross income does not exceed P720,000.00	10%	WI 040		-if the current year's income payments for the partner is P720,000 and below	10%	WI 152	
- if the current year's gross income exceeds P720,000.00	15%	WI 041		-if the current year's income payments for the partner exceed P720,000	15%	WI 153	
EWT- management and technical consultants - if the current year's gross income is P720,000 and below	10%	WI 050	WC 050	EWT- payments made by credit card companies	1% of 1/2	WI 156	
- if the current year's gross income exceeds P720,000	15%	WI 051	WC 051	EWT- income payments made by the government to its local/resident suppliers of Goods	1%	WI 640	
EWT- business and bookkeeping agents and agencies - if the current year's gross income is P720,000 and below	10%	WI 060		EWT- income payments made by the government to its local/resident suppliers of Services	2%	WI 157	
- if the current year's gross income exceeds P720,000	15%	WI 061		EWT- income payments made by top 10,000 private corporations to their local/resident supplier of goods	1%	WI 158	
EWT- insurance agents and insurance adjusters - if the current year's gross income is P720,000 and below	10%	WI 070		EWT- income payments made by top 10,000 private corporations to their local/resident supplier of services	2%	WI 160	
- if the current year's gross income exceeds P720,000	15%	WI 071		EWT- additional payments to government personnel from importers, shipping and airline companies or their agents for overtime services	15%	WI 159	
EWT- other recipient of talent fees- - if the current year's gross income does not exceed P720,000.00	10%	WI 080		EWT- commission, rebates, discounts and other similar considerations paid/granted to independent and exclusive distributors, medical/technical and sales representatives and marketing agents and sub-agents of multi-level marketing companies	10%	WI 515	
- if the current year's gross income exceeds P720,000.00	15%	WI 081		EWT- gross payments to embalmers by funeral companies	1%	WI 530	
EWT- fees of directors who are not employees of the company - if the current year's gross income is P720,000 and below	10%	WI 090		EWT- payments made by pre-need companies to funeral parlors	1%	WI 535	
- if the current year's gross income exceeds P720,000	15%	WI 091		EWT- tolling fee paid to refineries	5%	WI 540	
EWT- rentals : real/personal properties, poles, satellites & transmission facilities, billboards	5%	WI 100	WC 100	EWT- Income payments made to suppliers of agricultural products	1%	WI 610	
EWT- cinematographic film rentals	5%	WI 110	WC 110	EWT- income payments on purchases of minerals, mineral products & quarry res	10%	WI 630	
EWT- prime contractors/sub-contractors	2%	WI 120	WC 120	EWT - income payments on purchases of gold by Bangko Sentral ng Pilipinas (BS) from gold miners/suppliers under PD 1899, as amended by RA No. 7076	10%	WI 632	
EWT- income distribution to beneficiaries of estates & trusts	15%	WI 130		EWT- on gross amount of refund given by MERALCO to customers with active contracts as classified by MERALCO	25%	WI 650	
EWT- gross commission or service fees of customs, insurance, stocks, real estate, immigration & commercial brokers & fees of agents of professional entertainers	10%	WI 140	WC 140	EWT- on gross amount of refund given by MERALCO to customers with terminate contracts as classified by MERALCO	32%	WI 651	WC 65

