

## Certificate of Final Tax Withheld At Source

BIR Form No. **2306** 

September 2005 (ENCS)

1 For the Period					
Part I Income Recipient/Payee Information	n l	To W	/ithholding Agent/F		M/DD/YY) ation
2 TIN	3	TIN			unon
4 Payee's Name (For Non-Individuals )	5	Payor's Name (I	For Non- Individuals	)	
<b>•</b>					
6 Payee's Name (Last Name, First Name, Middle Name) F	or Individuals 7	Payor's Name (	Last Name, First Na	ame, Middle	Name) For Individuals
	<u>}</u>				
8 Registered Address ▶	9	Registered Add	ress		
8A Zip					9A Zip
Code	Zip Code 10	P ICD No. /For	r Alian Ingoma Dagi	iniant Only)	Code
10 Foreign Address 10A	Zip Code 10	D ICK NO. (FOI	r Alien Income Reci	pieni Oniy)	
Part II Details of Income Payr	nent and Tax W	ithheld (Attach	l additional sheet if r	necessarv)	
Nature of Income Payment	ATC		of Payment		ax Withheld
		1			
		+			
Total  We declare, under the penalties of perjury, that this certificate	has been made in o	good faith, verified by	us, and to the best of o	our knowledge a	and belief, is true and
correct pursuant to the provisions of the National Internal Revenue					and solion, to the different
Payor/Payor's Authorized Representative/Accredited Tax Agent Signature Over Printed Name	TIN	of Signatory	Title/Position of S	Signatory	Date Signed
Tax Agent Accreditation No./Attorney's Roll No. (if applicable) CONFORME:	Date	Date of Issuance Date of Expiry			
Payee/Payee's Authorized Representative/Accredited Tax Agent Signature Over Printed Name	TIN	TIN of Signatory Title/Position of Signatory Date Signed			
Tax Agent Accreditation No./Attorney's Roll No. (if applicable)		e of Issuance	Date of Ex		
To be accomplished for Value-Added Tax/Percentage Tax Withholding (substituted filing)  I declare, under the penalties of perjury, that the information erein stated are reported under BIR Form No. 1600 which ave been filed with the Bureau of Internal Revenue.  I declare under the penalties of perjury that I am qualified under substituted filing of Percentage Tax/Value Added Tax Returns (BIR Form 2551M/2550M/Q), since I have only one payor from whom I earn my income; that, in accordance with RR 14-2003, I have availed of the Optional Registration under the 3% Final Percentage Tax Withholding/10% Final VAT Withholding in lie of the 3% Percentage Tax/10% VAT in order to be entitled to the privileges accorded by the Substituted Percentage Tax Return/Substituted VAT Return System prescribed in the aforesai					
Payor/Payor's Authorized Representative/Accredited Tax Agent Signature Over Printed Name	Final Percenta	age Tax/10% Final V	is sufficient authority of AT from my sale of goo	ds and/or servi	ces.
TIN of Signatory Title/Position of Signatory		Payee/Payee's Authorized Representative/Accredited Tax Agent Signature Over Printed Name  Title/Position of Signatory			
Tax Agent Accreditation No./Attorney's Roll No. (if applicable)	Tax Agent Ac		ey's Roll No. (if applica	DIE)	TIN of Signatory
Date of Issuance Date of Expiry		Date of Is	ssuance		Date of Expiry

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SCHEDULES OF ALPHANUMERIC TAX CODES						
	Nature of Income Payment		A T C IND CORP			
	ome Tax	IIID	00111			
1	Fringe Benefit  Alien individual employed by OBU's, Foreign Petroleum Service Contractors, & Subcontractors,					
ľ	& by Regional or Area Headquarters & Regional Operating Headquarters of Multinational Co.,	WF 320				
	including any of its Filipino employees occupying the same position					
2 3	Payment of fringe benefits to Non-Resident Alien Not Engaged in Trade or Business (NRAETB)  Employees other than rank and file (Fringe Benefit Tax)	WF 330 WF 360				
	nterest/Yield from Bank Deposits/Deposit Substitutes/Government Securities	WF 300				
4	Saving Deposit	WI 161	WC 161			
5	Time Deposit	WI 161	WC 161			
6 7	Government Securities  Deposit Substitutes/Others	WI 162 WI 163	WC 162 WC 163			
8	Foreign Currency Deposits	WI 170	WC 170			
9	Preterminated Long Term Deposit/Investment		WC 440			
	Less than three (3) years	WI 440				
	Three (3) years to less than four (4) years Four (4) years to less than five (5) years	WI 441 WI 442				
-	All Others					
10	Interest on foreign loans payable to NRFCs		WC 180			
11 12	Interest and other income payments on foreign currency transaction /loans payable to OBUs		WC 190 WC 191			
12 13	Interest and other income payments on foreign currency transaction /loans payable to FCDUs  Cash dividend payment by domestic corporation to citizen & resident aliens/NRFC's	WI 202	WC 191 WC 212			
14	Property dividend payment by domestic corporation to citizens & resident aliens/NRFC's	WI 203	WC 213			
15	Cash dividend payment by domestic corp. to NRFCs whose countries allowed tax deemed paid credit		WC 222			
16 17	Property dividend payment by domestic corp. to NRFCs whose countries allowed tax deemed paid credit		WC 223 WC 230			
17 18	On other payments to NRFC  Cash dividend payment by domestic corporation to NRAETB	WI 224	VVC 230			
19	Property dividend payment by domestic corporation to NRAETB	WI 225				
20	Share of a NRAETB in the distributable net income after tax of a partnership (except General Professional					
	Partnership) of which he is a partner, or share in the net income after tax of an association,	WI 226				
21	a joint account or a joint venture taxable as a corp., of which he is a member or a co-venturer  Distributive share of individual partners in a taxable partnership, association,					
	a joint account or a joint venture or consortium	WI 240				
22	Other royalty payments to citizens, resident aliens and NRAETB	WI 250	WC 250			
	(other than WI380 and WI 341) /domestic and resident foreign corporation		WO 230			
23 24	On prizes exceeding P10,000 & other winnings paid to individuals  Branch profit remittances by all corporations except PEZA/SBMA/CDA registered	WI 260	WC 280			
25	On the gross rentals, lease and charter fees derived by non-resident owner or lessor of foreign vessels		WC 290			
26	On the gross rentals, lease and charter fees derived by non-resident lessor of aircraft,		WC 300			
	machineries and other equipment					
27	Payment to Oil Exploration Service Contractors/Sub-Contractors  Payment to Filipinos or Alien individuals employed by Foreign Petroleum Service Contractors/	WI 310	WC 310			
28	Subcontractors, Offshore Banking Units and Regional or Area Headquarters and Regional Operating	WI 320				
	Headquarters of Multinational Companies occupying executive/managerial and technical positions					
29	Payments to Non-Resident Alien Not Engaged in Trade or Business (NRAETB) except on sale of shares	WI 330				
20	in domestic corporation and real property		WC 242			
30 31	Payments to non-resident individual/foreign corporate cinematographic film owners, lessors or distributors  Royalties paid to NRAETB on cinematographic films and similar works	WI 340 WI 341	WC 340			
32	Final Tax on interest or other payments upon tax-free covenant bonds, mortgages, deeds of trust or					
	other obligations under Sec. 57C of the National Internal Revenue Code of 1997	WI 350				
33	Royalties paid to citizens, resident aliens & non-resident alien engaged in trade or business (NRAETB)	WI 380				
34	on books, other literary works & musical compositions  Payments to taxpayer enjoying Preferential Tax Rates/Tax Treaty Rates		WC 390			
35	Informer's cash reward to individuals/juridical person	WI 410	WC 410			
36	Final Capital Gains Tax on Sale/Exchange or Other Disposition of Real Property	WI 450	WC 450			
	Business Tax  IVAT Withhalding an Russhage of Coods Coods Cood Withhalding Apart	140	(010			
37 38			WV 010 WV 020			
39	VAT Withholding on Purchase of Govenrment Public Work Contracts	WV 020				
40	VAT Withholding on Purchase of Goods (with waiver of privilege to claim input tax credits)	W\	014			
41	VAT Withholding on Purchase of Services (with waiver of privilege to claim input tax credits)		024			
42 43	Person exempt from VAT under Sec. 109 (v)  Tay on Winnings and Prizes (Sec. 126) (double/forecast/quinella/frifects, bets) - Cov/t Withholding Agent (4%)		3 084 3 191			
43 44	Tax on Winnings and Prizes (Sec. 126) (double/forecast/quinella/trifecta bets) - Gov't. Withholding Agent (4%)  Tax on Winnings and Prizes on horse races/owners of winning racehorses (Sec. 126) - Gov't. Withholding Agent (10%)		3 192			
45	Tax on Winnings and Prizes (Sec. 126) (double/forecast/quinella/trifecta bets) - Private Withholding Agent (4%)		3 193			
46	Tax on Winnings and Prizes on horse races/owners of winning racehorses (Sec. 126 ) - Private Withholding Agent (10%)	WB 194				
47	VAT Withholding on Non-residents - Gov't. Withholding Agent		<sup>7</sup> 040 <sup>7</sup> 050			
<b>48</b> Lege	VAT Withholding on Non-residents - Private Withholding Agent end:	VVV	USU			