



SCHEDULES OF ALPHANUMERIC TAX CODES		
Nature of Income Payment	A T C	
	IND	CORP
<b>Income Tax</b>		
<b>Fringe Benefit</b>		
1 Alien individual employed by OBU's, Foreign Petroleum Service Contractors, & Subcontractors, & by Regional or Area Headquarters & Regional Operating Headquarters of Multinational Co., including any of its Filipino employees occupying the same position	WF 320	
2 Payment of fringe benefits to Non-Resident Alien Not Engaged in Trade or Business (NRAETB)	WF 330	
3 Employees other than rank and file (Fringe Benefit Tax)	WF 360	
<b>Interest/Yield from Bank Deposits/Deposit Substitutes/Government Securities</b>		
4 Saving Deposit	WI 161	WC 161
5 Time Deposit	WI 161	WC 161
6 Government Securities	WI 162	WC 162
7 Deposit Substitutes/Others	WI 163	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	WI 441	
Four (4) years to less than five (5) years	WI 442	
<b>All Others</b>		
10 Interest on foreign loans payable to NRFCs		WC 180
11 Interest and other income payments on foreign currency transaction /loans payable to OBUs		WC 190
12 Interest and other income payments on foreign currency transaction /loans payable to FCDUs		WC 191
13 Cash dividend payment by domestic corporation to citizen & resident aliens/NRFC's	WI 202	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 Property dividend payment by domestic corp. to NRFCs whose countries allowed tax deemed paid credit		WC 223
17 On other payments to NRFC		WC 230
18 Cash dividend payment by domestic corporation to NRAETB	WI 224	
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, a joint account or a joint venture taxable as a corp., of which he is a member or a co-venturer	WI 226	
21 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 (other than WI380 and WI 341) /domestic and resident foreign corporation	WI 250	WC 250
23 On prizes exceeding P10,000 & other winnings paid to individuals	WI 260	
24 Branch profit remittances by all corporations except PEZA/SBMA/CDA registered		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, machineries and other equipment		WC 300
27 Payment to Oil Exploration Service Contractors/Sub-Contractors	WI 310	WC 310
28 Payment to Filipinos or Alien individuals employed by Foreign Petroleum Service Contractors/ Subcontractors, Offshore Banking Units and Regional or Area Headquarters and Regional Operating Headquarters of Multinational Companies occupying executive/managerial and technical positions	WI 320	
29 Payments to Non-Resident Alien Not Engaged in Trade or Business (NRAETB) except on sale of shares in domestic corporation and real property	WI 330	
30 Payments to non-resident individual/foreign corporate cinematographic film owners, lessors or distributors	WI 340	WC 340
31 Royalties paid to NRAETB on cinematographic films and similar works	WI 341	
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) on books, other literary works & musical compositions	WI 380	
34 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
<b>For Business Tax</b>		
37 VAT Withholding on Purchase of Goods - Govt. Withholding Agent		WV 010
38 VAT Withholding on Purchase of Services - Govt. Withholding Agent		WV 020
39 VAT Withholding on Purchase of Government Public Work Contracts		WV 030
40 VAT Withholding on Purchase of Goods (with waiver of privilege to claim input tax credits)		WV 014
41 VAT Withholding on Purchase of Services (with waiver of privilege to claim input tax credits)		WV 024
42 Person exempt from VAT under Sec. 109 (v)		WB 084
43 Tax on Winnings and Prizes (Sec. 126) (double/forecast/quinella/trifecta bets) - Gov't. Withholding Agent (4%)		WB 191
44 Tax on Winnings and Prizes on horse races/owners of winning racehorses (Sec. 126) - Gov't. Withholding Agent (10%)		WB 192
45 Tax on Winnings and Prizes (Sec. 126) (double/forecast/quinella/trifecta bets) - Private Withholding Agent (4%)		WB 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		WV 040
48 VAT Withholding on Non-residents - Private Withholding Agent		WV 050

Legend:  
NRAETB = Non-resident Alien Engaged in Trade or Business  
NRANETB = Non-resident Alien Not Engaged in Trade or Business  
SBMA = Subic Bay Metropolitan Authority  
NRFC = Non- resident Foreign Corporation  
OBU = Offshore Banking Unit  
CDA = Clark Development Authority  
FCDU = Foreign Currency Deposit Unit  
PEZA = Philippine Export Zone Authority