



## Certificate of Creditable Tax Withheld at Source



2307 01/18ENCS

BIR Form No.  
**2307**  
January 2018 (ENCS)

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				Tax Withheld for the Quarter
		1st Month of the Quarter	2nd Month of the Quarter	3rd Month of the Quarter	Total	
<b>Total</b>						
<b>Money Payments Subject to Withholding of Business Tax (Government &amp; Private)</b>						
<b>Total</b>						

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.

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)

**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)

\*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	W1010 W1011		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	W1152 W1153	
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	W1156	WC156
Professional entertainers such as, but not limited to actors and actresses, singers, lyricist, 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	W1020 W1021		Additional income payments to government personnel from importers, shipping and airline companies or their agents for overtime services	W1159	
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 goods other than those covered by other rates of withholding tax	W1640	WC640
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	W1030 W1031		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	W1157	WC157
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 supplier of goods other than those covered by other rates of withholding tax	W1158	WC158
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	W1040 W1041		Income payment made by top withholding agents to their local/resident supplier of services other than those covered by other rates of withholding tax	W1160	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 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 3M If gross income is more than P 3M or VAT Registered regardless of amount	W1515 W1516	
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	W1050 W1051		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		WC515 WC516
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	Gross payments to embalmers by funeral parlors	W1530	
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	W1060 W1061		Payments made by pre-need companies to funeral parlors	W1535	WC535
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	Tolling fees paid to refineries	W1540	WC540
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	W1070 W1071		Income payments made to suppliers of agricultural products in excess of cumulative amount of P 300,000 within the same taxable year	W1610	WC610
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	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	W1630	WC630
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	W1080 W1081		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	W1632	WC632
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 refund given by MERALCO to customers with active contracts as classified by MERALCO	W1650	WC650
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	W1090 W1091		On gross amount of refund given by MERALCO to customers with terminated contracts as classified by MERALCO	W1651	WC651
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, or in which has no equity; poles, satellites, transmission facilities and billboards	W1100	WC100	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	W1660	WC660
Cinematographic film rentals and other payments to resident individuals and corporate cinematographic film owners, lessors or distributors	W1110	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 Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO	W1661	WC661
Income payments to certain contractors	W1120	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 Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU)	W1662	WC662
Income distribution to the beneficiaries of estates and trusts	W1130		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)	W1663	WC663
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 P 3M If gross income is more than P 3M or VAT Registered regardless of amount	W1139 W1140		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	W1680	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 P 720,000 If gross income exceeds P 720,000		WC139 WC140	Income payments received by Real Estate Investment Trust (REIT)		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 P 3M If gross income is more than P 3M or VAT Registered regardless of amount	W1151 W1150		Interest income derived from any other debt instruments not within the coverage of deposit substitutes and Revenue Regulations No. 14-2012	W1710	WC710
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	Income payments on locally produced raw sugar	W1720	WC720
			Sale of Real Property (Ordinary Asset)	1.50%	W1555 WC555
				3%	W1556 WC556
				5%	W1557 WC557
				6%	W1558 WC558
<b>B Money Payments Subject to Withholding of Business Tax by Government or Private Payor (Individual &amp; Corporate)</b>					
			Persons Exempt from VAT under Sec. 109BB (creditable)-Government Withholding Agent		WB080
			Persons Exempt from VAT under Sec. 109BB (creditable)-Private Withholding Agent		WB082
			VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (creditable)		WV012
			VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (creditable)		WV022
<b>C Money Payments Subject to Withholding of Business Tax by Government Payor Only</b>					
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, music lounges 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 Age	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				