

BIR Form No. 1601-FQ		Quarterly Remittance Return of Final Income Taxes Withheld			1601-FQ 01/18 P-1				
January 2018 Page 1		Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.							
1 For the Year		2 Quarter		3 Amended Return?		4 Any Taxes Withheld?		5 No. of Sheet/s Attached	
		<input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th		<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No			
Part I – Background Information									
6 Taxpayer Identification Number (TIN)							7 RDO Code		
8 Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)									
9 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)									
							9A ZIP Code		
10 Contact Number				11 Category of Withholding Agent			<input type="checkbox"/> Private <input type="checkbox"/> Government		
12 Email Address									
13 Are there payees availing of tax relief under Special Law or International Tax Treaty?				13A If yes, specify					
<input type="checkbox"/> Yes <input type="checkbox"/> No									
Part II – Computation of Tax									
ATC		Tax Base (Consolidated for the Quarter)			Tax Rate		Tax Withheld (Consolidated for the Quarter)		
14						%			
15						%			
16						%			
17						%			
18						%			
19						%			
20 Taxes Withheld for the Quarter Based on Regular Rates (Sum of Items 14 to 19)									
21 Taxes Withheld for the Quarter Based on Tax Treaty Rates (from Part IV-Schedule 1)									
22 Total Taxes Withheld for the Quarter (Sum of Items 20 and 21)									
23 Less: Remittances Made: 1 st Month of the Quarter									
24 2 nd Month of the Quarter									
25 Tax Remitted in Return Previously Filed, if this is an amended return									
26 Total Remittances Made (Sum of Items 23 to 25)									
27 Tax Still Due/(Over-remittance) (Item 22 Less Item 26)									
Add: Penalties		28 Surcharge							
29 Interest									
30 Compromise									
31 Total Penalties (Sum of Items 28 to 30)									
32 TOTAL AMOUNT STILL DUE/(Over-remittance) (Sum of Items 27 and 31)									
I/We declare under the penalties of perjury that this remittance return, and all its attachments, have been made in good faith, verified by me/us, and to the best of my/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, I give my consent to the processing of my information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter)									
For Individual:					For Non-Individual:				
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent <i>(Indicate Title/Designation and TIN)</i>					Signature over Printed Name of President/Vice President/ Authorized Officer or Representative/Tax Agent <i>(Indicate Title/Designation and TIN)</i>				
Tax Agent Accreditation No./ Attorney's Roll No. (if applicable)		Date of Issue (MM/DD/YYYY)		Date of Expiry (MM/DD/YYYY)					
Part III – Details of Payment									
Particulars		Drawee Bank/Agency		Number		Date (MM/DD/YYYY)		Amount	
33 Cash/Bank Debit Memo									
34 Check									
35 Tax Debit Memo									
36 Others (specify below)									
Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank)							Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)		

*NOTE: Please read the BIR Data Privacy Policy found in the BIR website (www.bir.gov.ph)

Quarterly Remittance Return of Final Income Taxes Withheld



TIN

Withholding Agent's Name (Last Name for Individual OR Registered Name for Non-Individual)

Part IV - Schedules

Schedule 1 – Details of Final Tax Based on Tax Treaty Rates

Seq. No. (A)	Treaty Code/Country (B)	ATC (C)	Nature of Income Payment (Refer to Schedule 3) (D)	Amount of Income Payment (E)	Tax Rate (F)	Amount of Tax Withheld (not creditable) (G) = (E x F)
1						
2						
3						
4						
5						
Total Taxes Withheld (Sum of Items 1 to 5) (To Part II Item 21)						

Schedule 2 – Tax Treaty Code

Treaty Code	Country	Treaty Code	Country	Treaty Code	Country	Treaty Code	Country
AU	Australia	FI	Finland	KW	Kuwait	SG	Singapore
AT	Austria	FR	France	MY	Malaysia	ES	Spain
BH	Bahrain	DE	Germany	NL	Netherlands	SE	Sweden
BD	Bangladesh	HU	Hungary	NZ	New Zealand	CH	Switzerland
BE	Belgium	IN	India	NG	Nigeria	TH	Thailand
BR	Brazil	ID	Indonesia	NO	Norway	UAE	United Arab Emirates
CA	Canada	IL	Israel	PK	Pakistan	GB	United Kingdom
CN	China	IT	Italy	PL	Poland	US	United States of America
CZ	Czech Republic	JP	Japan	RO	Romania	VN	Vietnam
DK	Denmark	KR	Korea	RU	Russia		

Schedule 3 – Nature of Income Payment

Particulars	Tax Rate	ATC	
		Individual	Corporate
Interest on foreign loans payable to Non-Resident Foreign Corporations (NRFCs)	20%		WC180
Interest and other income payments on foreign currency transactions/loans payable to Offshore Banking Units (OBUs)	10%		WC190
Interest and other income payments on foreign currency transactions/loans payable to Foreign Currency Deposit Units (FCDUs)	10%		WC191
Cash dividend payment by domestic corporation to citizens and resident aliens/NRFCs	10%	WI202	
	30%		WC212
Property dividend payment by domestic corporation to citizens and resident aliens/NRFCs	10%	WI203	
	30%		WC213
Cash dividend payment by domestic corporation to NRFCs whose countries allowed tax deemed paid credit (subject to tax sparing rule)	15%		WC222
Property dividend payment by domestic corporation to NRFCs whose countries allowed tax deemed paid credit (subject to tax sparing rule)	15%		WC223
Cash dividend payment by domestic corporation to Non-resident Alien engage in Trade or Business within the Philippines (NRAETB)	20%	WI224	
Property dividend payment by domestic corporation to NRAETB	20%	WI225	
Share of 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, joint account or a joint venture taxable as a corporation of which he is a member or a co-venturer	20%	WI226	
On other payments to NRFCs	30%		WC230
Distributive share of individual partners in a taxable partnership, association, joint account or joint venture or consortium	10%	WI240	
All kinds of royalty payments to citizens, residents aliens and NRAETB (other than WI380 and WI341), domestic and resident foreign corporations	20%	WI250	WC250
On prizes exceeding P10,000 and other winnings paid to individuals	20%	WI260	
Branch profit remittances by all corporations except PEZA/SBMA/CDA registered	15%		WC280
On the gross rentals, lease and charter fees derived by non-resident owner or lessor of foreign vessels	4.5%		WC290
On the gross rentals, charters and other fees derived by non-resident lessor or aircraft, machineries and equipment	7.5%		WC300
On payments to oil exploration service contractors/sub-contractors	8%	WI310	WC310
Payments to Non-resident alien not engage in trade or business within the Philippines (NRANETB) except on sale of shares in domestic corporation and real property	25%	WI330	
On payments to non-resident individual/foreign corporate cinematographic film owners, lessors or distributors	25%	WI340	WC340
Royalties paid to NRAETB on cinematographic films and similar works	25%	WI341	
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, as amended	30%	WI350	
Royalties paid to citizens, resident aliens and NRAETB on books, other literary works and musical compositions	10%	WI380	
Informers Cash Reward to individuals/juridical persons	10%	WI410	WC410
Cash or property dividend paid by a Real Estate Investment Trust (REIT)	10%	WI700	WC700

Guidelines and Instructions for BIR Form No. 1601-FQ (January 2018)

Quarterly Remittance Return of Final Income Taxes Withheld

Who Shall File

This quarterly withholding tax remittance return shall be filed in triplicate by every withholding agent (WA)/payor required to deduct and withhold taxes on income payments subject to Final Withholding Taxes.

If the person required to withhold and pay/remit the tax is a corporation, the return shall be made in the name of the corporation and shall be signed and verified by the president, vice-president, or any authorized officer.

If the Government of the Philippines or any of its agencies, political subdivisions or instrumentalities, or a government-owned or controlled corporation, is the withholding agent/payor, the return shall be accomplished and signed by the officer or employee having control of disbursement of income payments or other officer or employee appropriately designated for the purpose.

With respect to a fiduciary, the return shall be made in the name of the individual, estate or trust for which such fiduciary acts and shall be signed and verified by such fiduciary. In case of two or more joint fiduciaries, the return shall be signed and verified by one of such fiduciaries.

Authorized Representative and Accredited Tax Agent filing, in behalf of the taxpayer, shall also use this return to pay/remit the final taxes withheld.

When and Where to File and Pay/Remit

The quarterly withholding tax remittance return shall be filed and the tax paid not later than the last day of the month following the close of the quarter during which withholding was made.

Provided, however, that with respect to non-large and large taxpayers who shall file through the Electronic Filing and Payment System (eFPS), the deadline for electronically filing the return and paying/remitting the taxes due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

The return shall be filed and the tax paid with the Authorized Agent Bank (AAB) of the Revenue District Office (RDO) having jurisdiction over the withholding agent's place of business/office. In places where there are no Authorized Agent Banks, the return shall be filed and the tax paid with the Revenue Collection Officer (RCO) of the RDO having jurisdiction over the WA's place of business/office, who will issue an Electronic Revenue Official Receipt (eROR) therefor.

When the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment/remittance was received by the AAB. The AAB receiving the tax return shall stamp mark the word "Received" on the return and also machine validate the return as proof of filing and payment/remittance of the tax by the taxpayer. The machine validation shall reflect the date of payment/remittance, amount paid and transactions code, the name of the bank, branch code, teller's code and teller's initial. Bank debit memo number and date should be indicated in the return for taxpayers paying/remitting under the bank debit system.

Payment/Remittance may also be made thru the epayment channels of AABs thru either their online facility, credit/debit/prepaid cards, and mobile payments.

A taxpayer may file a separate return for the head office and for each branch or place of business/office or a consolidated return for the head office and all the branches/offices. In the case of large taxpayers only one consolidated return is required.

Penalties

There shall be imposed and collected as part of the tax:

- A surcharge of twenty-five percent (25%) for the following violations:
 - Failure to file any return and pay/remit the amount of tax or installment due on or before the due date;
 - Filing a return with a person or office other than those with whom it is required to be filed, unless otherwise authorized by the Commissioner;
 - Failure to pay/remit the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
 - Failure to pay/remit the deficiency tax within the time prescribed for its payment/remittance in the notice of assessment.
- A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment/remittance has been made before the discovery of the falsity or fraud, for each of the following violations:

- Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
 - A false or fraudulent return is willfully made.
- Interest at the rate of double the legal interest rate for loans or forbearance of any money in the absence of an express stipulation as set by the Bangko Sentral ng Pilipinas from the date prescribed for payment/remittance until the amount is fully paid/remitted: Provided, That in no case shall the deficiency and the delinquency interest prescribed under Section 249 Subsections (B) and (C) of the National Internal Revenue Code, as amended, be imposed simultaneously.
 - Compromise penalty as provided under applicable rules and regulations.

Violation of Withholding Tax Provisions

Any person required to withhold, account for, and pay/remit any tax imposed by the National Internal Revenue Code or who willfully fails to withhold such tax, or account for and pay/remit such tax, or aids or abets in any manner to evade any such tax or the payment/remittance thereof, shall, in addition to other penalties provided for under the Law, be liable upon conviction to a penalty equal to the total amount of the tax not withheld, or not accounted for and paid/remitted.

Any person required under the National Internal Revenue Code or by rules and regulations promulgated thereunder to pay/remit any tax, make a return, keep any record, or supply correct and accurate information, who willfully fails to pay/remit such tax, make such return, keep such record, or supply such correct and accurate information, or withhold or pay/remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to the other penalties provided by law, upon conviction thereof, be punished by a fine of not less than ten thousand pesos (₱ 10,000.00) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Every officer or employee of the Government of the Republic of the Philippines or any of its agencies and instrumentalities, its political subdivisions, as well as government-owned or controlled corporations, including the Bangko Sentral ng Pilipinas, who, under the provisions of the Code, as amended, or regulations promulgated thereunder, is charged with the duty to deduct and withhold any internal revenue tax and to pay/remit the same in accordance with the provisions of the Tax Code, as amended, and other laws and who is found guilty of any offense herein below specified shall, upon conviction of each act or omission, be fined in a sum not less than five thousand pesos (₱ 5,000) but not more than fifty thousand pesos (₱ 50,000) or imprisoned for a term of not less than six (6) months and one day but not more than two (2) years, or both:

- Those who fail or cause the failure to deduct and withhold any internal revenue tax under any of the withholding tax laws and implementing regulations;
- Those who fail or cause the failure to pay/remit taxes deducted and withheld within the time prescribed by law, and implementing regulations; and
- Those who fail or cause the failure to file a return or statement within the time prescribed, or render or furnish a false or fraudulent return or statement required under the withholding tax laws and regulations.

If the withholding agent is the Government or any of its agencies, political subdivisions or instrumentalities, or a government-owned or controlled corporation, the employee thereof responsible for the withholding and payment/remittance of tax shall be personally liable for the additions to the tax prescribed by the National Internal Revenue Code.

Required Attachments:

- Quarterly Alphabetical List of Payees (QAP) (submitted thru esubmission@bir.gov.ph)
- Acknowledgment Receipt/Validation Successful message as proof of submission of Quarterly Alphabetical List of Payees (QAP) thru Electronic attachment for eFPS or email to esubmission@bir.gov.ph

Note: All background information must be properly filled out.

- The last 5 digits of the 14-digit TIN refers to the branch code
- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
 - For Individual (CPAs, members of GPPs, and others)
 - Taxpayer Identification Number (TIN); and
 - BIR Accreditation Number, Date of Issue, and Date of Expiry.
 - For members of the Philippine Bar (Lawyers)
 - Taxpayer Identification Number (TIN);
 - Attorney's Roll Number;
 - Mandatory Continuing Legal Education (MCLE) Compliance Number; and
 - BIR Accreditation Number, Date of Issue, and Date of Expiry.