MEMORANDUM

TO : OIC Asst. Schools Division Superintendent
     OIC Chief, Curriculum Implementation Division
     OIC Chief, School Governance and Operations Division
     Public Schools District Supervisors
     Elementary and Secondary School Heads
     All Others Concerned

FROM : DR. ROMMEL C. BAUTISTA, CESO V
       Schools Division Superintendent

SUBJECT : SUBMISSION OF BIR FORM 1901

DATE : April 26, 2018

All Schools with Job Order Personnel from the City Government are requested to submit the BIR form 1901. Please attach (1) valid ID and Photo copy of Birth Certificate (3 copies) and submit it not later than on Friday, April 27, 2018 to HR office of City Government.

For strict and immediate compliance.
## Personal Exemptions

### Part II

24. **Civil Status**
   - Single/Widow/Widower/Legally Separated (No dependents)
   - Head of the Family
   - Single with qualified dependent
   - Widow/Widower with qualified dependent
   - Married

26. **Claims for Additional Deductions for Husband and Wife whose Aggregate Family Income Does Not Exceed P250,000.00 per annum.**
   - Husband claims additional exemption and any premium deductions
   - Wife claims additional exemption and any premium deductions

### Part III

#### A. Spouse Information

- **Spouse Taxpayer Identification Number:** 000
- **Spouse Name:**

#### B. Employment Status of Spouse

- Unemployed
- Employed Locally
- Employed Abroad
- Engaged in Business/Practice of Profession

#### C. Spouse's Taxpayer Identification Number

- **Spouse's Name:**
- **Spouse's Employer's Name:**

### Part IV

#### A. Number and Names of Qualified Dependent Children

<table>
<thead>
<tr>
<th>Last Name</th>
<th>First Name</th>
<th>Middle Name</th>
<th>Date of Birth (MM/DD/YYYY)</th>
<th>Mark if Mentally / Physically Impaired</th>
</tr>
</thead>
<tbody>
<tr>
<td>28A</td>
<td>29B</td>
<td>20C</td>
<td>20D</td>
<td>20E</td>
</tr>
<tr>
<td>30A</td>
<td>30B</td>
<td>30C</td>
<td>30D</td>
<td>30E</td>
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<tr>
<td>31A</td>
<td>31B</td>
<td>31C</td>
<td>31D</td>
<td>31E</td>
</tr>
<tr>
<td>32A</td>
<td>32B</td>
<td>32C</td>
<td>32D</td>
<td>32E</td>
</tr>
</tbody>
</table>

#### B. Name of Qualified Dependent Other than Children

<table>
<thead>
<tr>
<th>Last Name</th>
<th>First Name</th>
<th>Middle Name</th>
<th>Date of Birth (MM/DD/YYYY)</th>
<th>Mark if Mentally / Physically Impaired</th>
</tr>
</thead>
<tbody>
<tr>
<td>33A</td>
<td>33B</td>
<td>33C</td>
<td>33D</td>
<td>33E</td>
</tr>
</tbody>
</table>

### Part V

#### A. Type of Employment

- **Successive Employments (With Previous Employer(s) Within the Calendar Year), for Late Registrants, if Applicable**
- **Concurrent Employments (With Two or More Employers at the Same Time Within the Calendar Year)**

### Part VI

#### Declaration

I declare, under the penalties of perjury, that this form has been made in good faith, and is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

**TAXPAYER / AUTHORIZED AGENT**

(Signature over printed name)

#### Current Main Employer Information

<table>
<thead>
<tr>
<th>Employer's Identification Number</th>
<th>POC Code (To be filled up by BIR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>36</td>
<td>37</td>
</tr>
</tbody>
</table>

#### Employer's Name (Last Name, First Name, Middle Name, if Individual; Registered Name, if not Individual)

- **Employer's Name:**
- **Employer's Business Address:**

#### Telephone Number

- **Telephone Number:**

#### Date of Certification

- **Date of Certification:**

### Part VII

#### Declaration

I declare, under the penalties of perjury, that this form has been made in good faith, and is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

**TAXPAYER / AUTHORIZED AGENT**

(Signature over printed name)

#### Current Main Employer Information

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</tr>
</thead>
<tbody>
<tr>
<td>36</td>
<td>37</td>
</tr>
</tbody>
</table>

#### Employee's Name (Last Name, First Name, Middle Name, if Individual; Registered Name, if not Individual)

- **Employee's Name:**
- **Employee's Business Address:**

#### Telephone Number

- **Telephone Number:**

### Attachments

1. Birth Certificate of any document showing name, address and birth date of the applicant
2. Mayor's Permit - if applicable, to be submitted prior to the issuance of Certificate of Registration
3. DTI Certificate of Registration of Business Name to be submitted prior to the issuance of Certificate of Registration
4. For Estate - Death Certificate of the deceased

### Note

- Update trade name upon receipt of DTI Certificate of Registration of Business Name.
- Taxpayers should attend the required taxpayers briefing before the release of the BIR Certificate of Registration.

**POSSESSION OF MORE THAN ONE TAXPAYER IDENTIFICATION NUMBER(NIN) IS CRIMINALLY PUNISHABLE PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1975 AS AMENDED**
INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES
(For Self-Employed and/or Engaged in the Practice of Profession with Lone Income Payor)

1. I, ___________________________ of legal age, single/married to __________________________,
   ___________________________ citizen, permanently residing at __________________________,
   ________ with Taxpayer Identification Number (TIN) ___________________________, hereby declare,
   after having been duly sworn in accordance with law,

   That I derived my income only from ___________________________,
   with Taxpayer Identification Number ___________________________ and business address at ___________________________

2. I certify for the current year __________________________, my gross receipts will not exceed Two Hundred Fifty Thousand Pesos (P250,000.00) and
   that I am registered as a non-VAT taxpayer; that whatever is the amount of income received, I will comply with the requirement to file my Income Tax Return on the prescribed due date. For this purpose, I opt to avail of either one of the following:

   a. Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on taxable
      income. With this selection, I acknowledge that I am subject to 0% income tax; thus, not subject to creditable
      withholding tax; subject to percentage tax, if applicable, and will file the required percentage tax returns or
      subject to withholding percentage tax, in case of government money payments.

   b. Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross
      receipts/sales and other non-operating income. With this selection, I understand that this is in lieu of the
      graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended; thus,
      no withholding tax shall be made;

3. I hereby declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge
   and belief to be true and correct.

   IN WITNESS WHEREOF, I have hereunto set my hand this ______ day of ______, 20____ at ________, Philippines

   ___________________________,
   Subscribed and sworn to before me this ______ day of ______, 20____ in ________, on ________.

   ___________________________,
   (Signature of Individual Taxpayer)

   ___________________________,
   (Government Issuing ID and No)

   ___________________________,
   (Notary Public)

   ___________________________,
   (To be filled-out by the withholding agent/line payer)

   ___________________________,
   (Date Received: MMM-DD-YYYY-0000)

   ___________________________,
   (Received by:)

   ___________________________,
   (Signature of Printed Name of the Withholding Agent/Line Payor or Authorized Officer)

   ___________________________,
   (Designation/Position of Authorized Officer)