

- copy 1 (to be attached with income receiver's tax return)
- copy 2 (to be kept by income receiver as reference)
- copy 3 (to be kept by income payer)

Withholding Tax Certificate

Section 50 Bis of the Revenue Code

book No.....

No.....

The person liable to withhold tax

Personal Identification No.

Name.....
(Clearly specify a person, juristic, company, association or a body of person)

Tax Identification No.

Address.....
(Clearly specify detail of address)

Taxpayer from whom tax is withheld

Personal Identification No.

Name.....
(Clearly specify a person, juristic, company, association or a body of person)

Tax Identification No.

Address.....
(Clearly specify detail of address)

Sequence No. in Form P.N.D.1a P.N.D.1a Ex P.N.D.2 P.N.D.3
(For the purpose of examination) P.N.D.2a P.N.D.3a P.N.D.53

Type of income	Date paid	Amount paid	Tax withheld
1. Salary, wage, pension, etc. under Section 40(1)			
2. Commissions etc. under Section 40(2)			
3. Royalties etc. under Section 40(3)			
4. (a) Interest, etc. under Section 40(4)(a)			
(b) Dividend, share of profit etc. under Section 40(4)(b)			
(1) In the case where the receipt of the dividend is entitled to a tax credit because the dividends is paid from net profit of business which has paid income tax in these following tax rate:			
(1.1) 30 percent of net profit.			
(1.2) 25 percent of net profit.			
(1.3) 20 percent of net profit.			
(1.4) Other rate (specify).....percent of net profit.			
(2) In the case where the receipt of the dividend is not entitled to a tax credit because the dividends is paid from			
(2.1) Net profit of business that is exempted from income tax.			
(2.2) Dividend on share of profit which is exempted from calculated income tax.			
(2.3) The portion of net profit after deduction of net loss carried forward for five years up to the present accounting period.			
(2.4) Recognition of profits using the equity method.			
(2.5) Others (Please specify).....			
5. Payment of income subject to withholding tax according to the Revenue Department's Instruction issued under Section 3 Tredecim, such as prizes, any reductions or benefits due to sales promotions, prices received from contests, competitions or lucky draws, public entertainers' income, income derived from performance of work, advertisement fees, rents, transportation fees, services fees, insurance premiums against loss, etc.			
6. Others (Please specify).....			

Total amount of income and total amount of withholding tax

Total withholding tax (in letters)

Amount paid to : Government Pension Fund / Government Permanent Employee Fund / Private Teachers Aid Fund ₱.....
Social Security Fund ₱..... Provident Fund ₱.....

Payer : (1) Withhold at source (2) Pay every time (3) Pay one time (4) others (Please specify).....

Warning :The person liable to issue a withholding tax certificate fails to comply with Section 50 Bis of the Revenue Code shall be subject to criminal charges under Section 35 of the Revenue Code.

I hereby certify that the particulars given above are true
sign.....payer
...../...../.....
Date/month/year issuing tax certificate

