

DEPARTMENT OF EDUCATION Region X- Northern Mindanao DIVISION OF MALAYBALAY CITY

Sayre Hi-way, Casisang, Malaybalay City Telefax # 088-314-0094

Website: http://depedmala/balay.net



DIVISION ADVISORY

TO:

All City-paid Job Order, and Contract of Service Personnel assigned in the schools and Division Office

Thru: The Concerned Office/Section/Unit/School Heads

FROM:

EDILBERTO L. OPLENARIA, CESO VI

Schools Division Superintendent

DATE:

April 27, 2017

SUBJECT: BIR Taxpayer Briefing Schedule

Dependent ALANDALAN CITY DIVISION RELEASED

Date PR 2 7 2017 Time: 370 Pm

By:

- Pursuant to the herein Memorandum dated April 12, 2017 from the Office of the City Administrator re: "BIR Taxpayer Briefing Schedule," this Office hereby advises all Job Orders and Contract of Service Personnel to attend the BIR taxpayer briefing scheduled by the City Government on April 28, 2017, Friday at 8:00 AM to 12:00 PM at the Folk Arts Theater.
- 2. Further, this Office reiterates 2nd paragraph of the memorandum: "Further do inform all JOs that this is a <u>mandatory requirement</u> prior to the release of the BIR Certificate of Registration (COR or BIR Form No. 2303), in relation with their registration with the BIR. Failure to attend would mean that they would personally schedule their tax briefing with the BIR Office."
- 3. Moreover, this Office advises you to look at the attached letter from the City Accountant's Office for the various registration requirements.
- 4. For information and guidance.

Copy Furnished:

Personnel Unit Records Unit

TO BE POSTED ON THE WEBSITE



Republic of the Philippines Province of Bukidnon CITY OF MALAYBALAY

OFFICE OF THE CITY ADMINISTRATOR

(088) 813-3660 / (038) 813-4707

April 12, 2017

MEMORANDUM:

TO: ALL DEPARTMENT HEADS ALL CMO - SECTION HEADS

City Government of Malaybalay

Poped-MALAYBALAY CITY DIVISION
RECEIVED
DatAPR 2 6 2017me: 1:00

In line with the recently issued BIR Revenue Memorandum Circular No. 130 - 2016 classifying all Job Orders as engaged in the business of providing services, please direct ALL JOB ORDER personnel and contractor of services under your supervision to attend the BIR taxpayer briefing scheduled by the City Government on April 28, 2017, Friday at 8:00 AM to 12:00 PM at the Folk Arts Theatre.

Further, do inform all JOs that this is a <u>mandatory requirement</u> prior to the release of the BIR Certificate of Registration (COR or BIR Form No. 2303), in relation with their registration with the BIR. **Failure to attend** would mean that they would **personally schedule** their tax briefing with the BIR Office.

Attached herewith is the letter from the City Accountant's Office for the various registration requirements.

For your guidance.

HERCULANO'S. RONOLO

City Administrator



Republic of the Philippines Province of Bukidnon City of Malaybalay

Office of the City Accountant (088) 813-5672

April 17, 2017

Heads of Offices
City Government of Malaybalay

Dear Sir/ Madame:

Greetingsl

In relation with the BIR registration requirements as provided by Bureau of Internal Revenue (BIR) Revenue Memorandum Circular No. 130 – 2016 classifying all Job Orders as engaged in the business of providing services, the City Accountant's Office has prepared a list of requirements which are to be complied for by every Job Order personnel following their change in taxpayer classification. Compliance with the said requirements is now the Job Order's **personal responsibility** as they are no longer treated as employees of the CGM. To avoid tax implications and facilitate smoother transaction, kindly direct all Job Order personnel/ contractor of services under your supervision to prepare and take note of the following:

- 1.) Prepare a properly filled out BIR Form 1901 (Application for Registration for Self-Employed and Mixed Income Individuals, Estates/Trusts). They can secure this form thru the BIR website (http://www.bir.gov.ph/index.php/bir-forms/application-forms.html#af1901). A sample filled out form, as well as a blank form is attached. This can be photocopied and filled out after.
 - As this was previously requested by the City Accounting Office last March 2017, you can get this back from the City Accounting Office or fill out another one, whichever is more convenient.
 - ii. Updates on the civil status and dependents can be done thru this form (newly married or additional dependents) as this is the initial registration as a self employed individual. After initial registration, you will have to file a different BIR form for updates.
 - iii. See reference below for the registration of tax type:
 - 1. Professional
 - a. Registration Fee
 - b. Income Tax

- c. Non-VAT or VAT; (note: if taxpayer availed of the substituted filing of business tax -- none)
- 2. Non Professional
 - a. Registration Fee
 - b. Income Tax
 - c. Non-VAT or VAT; ; (note: if taxpayer availed of the substituted filing of business tax none)
- 2.) Documents required for BIR registration:
 - BIR Form 1901 See instructions above.
 - b. Contract Service as Job Order should indicate whether Professional/ not. If not indicated, to be understood as Professional. This should be attached individually with the BIR Form 1901.
 - The service contract can be secured from the City Human Resource
 Management Office (CHRMO). You can also secure a copy from the personnel in-charge of your payroll in your respective offices.
 - c. Birth Certificate of applicant
 - d. Birth Certificate of Qualified Dependents; DSWD Certificate if Foster Parent; DSWD Certificate if PWD Benefactor.
 - e. Marriage contract, if married.
 - f. Properly filled out Notice of Availment (NOA) of Substituted filing of Percentage Tax Return (if applied). A copy is attached as well that can be photocopied and filled out after.
 - i. By submitting a Notice of Availment, the BIR requirement of issuance of Official Receipts and the monthly filing of Percentage Tax Return can be waived. Hence, there is no need to issue Official Receipts, as well as file your percentage tax returns monthly.
 - ii. Submitting a Notice of Availment would imply that the JO has only one source of income (wages received from the City Government of Malaybalay). As such, those who have other sources (sidelines, part times, other businesses) cannot avail of this NOA and would be required to file his Percentage Tax Return monthly as well as issue Official Receipts.
- 3.) Payment of **Php500** annual registration fee using the payment form (BIR Form 0605) at any authorized bank. Attached is a blank BIR Form 0605 (Payment Form) for reference.
- 4.) For Professional Job Order Personnel, they are to submit a Sworn Declaration (3 copies, 2 for the BIR and 1 copy for the taxpayer) to the Bureau of Internal Revenue (BIR) as required by Revenue Regulations No. 30-2003 to determine the applicable creditable withholding tax rate (10% or 15%). If their annual gross income did not reach Php 720,000 in a calendar year, they can avail of the 10% withholding rate. This shall be submitted on or before June 30, 2017 or within fifteen (15) days after the end of the month the professional's income reaches P720,000, whichever comes earlier. In case of failure to submit the annual declaration/disclosure to the BIR, the payor shall withhold the tax at the rate of 15%.

They would also be required to pay for their Professional Tax Receipt with the City Treasurer's Office.

- 5.) Maintenance of Books of Accounts All Job Order Personnel are required to maintain their own books (Columnar Notebook and Ledger), which shall be stamped with the BIR upon registration.
- 6.) All Job Order Personnel are to file and/ or pay their quarterly income tax (BIR Form 1701Q) as well as their annual income tax (BIR Form 1701).

Filing can be done online (thru the eBIRForms package in the BIR Website – instructions on how to file are already in the website). Online filing would require the Job Order to have an email address.

Quarterly: Attachments (BIR Form 2306/ 2307) to be issued by the LGU (City Accountant's Office) can be scanned and sent online. No need to submit hard copy.

Annual: Aside from submitting the attachments online, will have to submit to the BIR the hard copies 10 days after online filing.

Kindly refer to the BIR website for more information on the filing requirements under Quarterly Income Tax for Self-Employed Individuals, Estates And Trusts (including Those With Mixed Income, I.E., Compensation Income and Income from Business and/or Practice of Profession): https://www.bir.gov.ph/index.php/tax-information/income-tax.html#it006

7.) Attendance to the mandatory BIR Tax Briefing — This has been scheduled on April 28, 2017, 8:00 AM to 12:00 PM, at the Folk Arts Theatre. Failure to attend said schedule would mean that they would personally schedule their tax briefing with the BIR Office. As this would be conducted by the BIR, questions regarding the registration may be raised during said briefing.

Note that the list is not exclusive. The BIR may require further documents or payments depending on the taxpayer classification. Kindly have them refer to the BIR website (www.bir.gov.ph/) for more information or be assisted by any authorized BIR personnel.

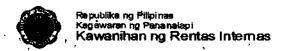
Hoping for your usual cooperation.

Very truly yours,

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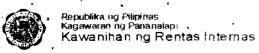
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Application for Registration

BIR Form No. 1901 January 2000 (ENCS)

For Self-Employed and Mixed Income Individuals, Estates and Trusts

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BIR	FORM	NO.	

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Revenue Region No. ____
Revenue District Office No. ___

NOTICE OF AVAILMENT OF THE SUBSTITUTED FILING OF PERCENTAGE TAX RETURN

	Date	
Name of Taxpayer		
Address		
Taxpayer Identification Number		
Class of Profession or Calling/Business		

CERTIFICATION

This is to certify that I am a NON-VAT registered person pursuant to the provisions of REVENUE REGULATIONS NO. ____; that, in accordance with the said Regulations, I have availed of the "Optional Registration under the 3% Final Percentage Tax Withholding, in lieu of the 3% Creditable Percentage Tax Withholding" System, in order to be entitled to the privileges accorded by the "Substituted Percentage Tax Return System" prescribed thereunder; that, this Declaration is sufficient authority of the Withholding Agent to withhold 3% Percentage Tax from payments to me on my sale of goods and/or services, in lieu of the said 3% Creditable Percentage Tax Withholding; and that, I have executed this Declaration under penalty of perjury pursuant to the provisions of Section 267, National Internal Revenue Code of 1997.

Taxpayer's Name and Signature

BIR FO	RM NO	

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Revenue Region No. ____
Revenue District Office No. ____

NOTICE OF AVAILMENT OF THE SUBSTITUTED FILING OF VALUE-ADDED TAX RETURN

	Date	-
Name of Taxpayer		-
Address		_
Taxpayer Identification Number		_
Class of Profession or Calling/Business_		_

CERTIFICATION

This is to certify that I am a VAT-registered person pursuant to the provisions of REVENUE REGULATIONS NO. ____; that, in accordance with the said Regulations, I have availed of the "Optional Registration under the 10% Final VAT Withholding, in lieu of the 10% Creditable VAT withholding," in order to be entitled to the privileges accorded by the "Substituted VAT Return System" prescribed thereunder; that, this Declaration is sufficient authority of the withholding agent to withhold 10% VAT from payments to me on my sale of goods and/or services; that, I have executed this Declaration under penalty of perjury pursuant to the provisions of Section 267, National Internal Revenue Code of 1997.

Taxpayer's Name and Signature

BIR FORM NO.	BIR	FORM	NO.	
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Republic of the Philippines Department of Finance BUREAU OF INTERNAL REVENUE Revenue Region No. ____ Revenue District Office No.

NOTICE OF AVAILMENT OF THE OPTION TO PAY THE TAX THROUGH THE WITHHOLDING PROCESS

	Date	
Name of Taxpayer		
Address		
Taxpayer Identification Number		
Class of Profession or Calling		

CERTIFICATION

This is to certify that I am availing of the option to pay my percentage tax/VAT through the withholding process pursuant to the provisions of REVENUE REGULATIONS NO. ____; that, in accordance with the said Regulations and Revenue Regulations No. 2-98, as amended, gross receipts on account of my sale of goods/service shall be withheld at 3% Percentage Tax or 10% VAT, as the case may be, by the withholding agent-payor; that, such tax withheld shall be constituted as a final tax provided that my source of income comes only from one payor, otherwise, the same shall be considered creditable which shall be applied against the total percentage taxes/VAT due for the month when such tax was withheld; and that, I have executed this Declaration under penalty of perjury, pursuant to the provisions of Section 267, National Internal Revenue Code of 1997.

Taxpayer's Name and Signature