



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

APPLICATION FOR CONTRACTOR'S FINAL PAYMENT RELEASE CERTIFICATE

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.

BIR Form No.

0217

November 2014 (ENCS)

Read instructions at the back of this form before accomplishing

1 Taxpayer Identification Number (TIN)										2 RDO Code														
3 Name of Taxpayer/Contractor (Last Name, First Name, Middle Name for Individual)/(Registered Name for Non-Individual)																								
4 Registered Address (indicate complete registered address)																								
															4A ZIP Code									
5 Contact Number										6 Taxpayer Classification										7 PSIC				
										☐ Individual ☐ Corporation														
PROJECT APPLIED FOR RELEASE OF FINAL PAYMENT																								
8 Project Name																								
9 Project Location																								
10 Project ID Number										11 Date Awarded (MM/DD/YYYY)					12 Date Completed (MM/DD/YYYY)									
13 Total Contract Price																								
Less: Amount previously collected and taxes withheld																								
14 Progress Billings Collected																								
15 Final Withholding VAT (5%)																								
16 Creditable Withholding Tax (2%)																								
17 Total Amount previously collected and taxes withheld (Sum of Items 14 to 16)																								
18 Collectible Final Payment (Item 13 less Item 17)																								

Signature over Printed Name of President/Treasure/Manager
(indicate title/position)

Date of Application

TO BE FILLED-UP BY BIR

19 Collectible Final Payment (from Item 18)																			
Less: 20 Taxes to be withheld																			
20A Final Withholding VAT (5%)																			
20B Creditable Withholding Tax (2%)																			
20C Total Taxes Withheld (Sum of Items 20A & 20B)																			
21 Others																			
21A _____																			
21B _____																			
21C Total Others (Sum of Items 21A & 21B)																			
22 Net Collectible Final Payment (Item 19 less Items 20C & 21C)																			

CERTIFICATION

(For BIR Use Only)

Certificate Number: _____

This certification is issued as a requisite before the release of final payment by the Department of Public Works and Highways (DPWH) pursuant to Joint Memorandum of Agreement dated July 13, 1992 between the DPWH and the Department of Finance, as implemented by Revenue Memorandum Order (RMO) No. 39-92 dated September 9, 1992. This does not relieve the subject taxpayer from any tax liabilities that may be found later on.

Name of Authorized Officer
(Signature over Printed Name)

Designation

Office

Date of
Certification

GUIDELINES AND INSTRUCTIONS

WHO SHAL FILE

All contractors are required to file an Application for Contractor's Final Payment Release Certificate before the release of final payment by the Department of Public Works and Highways (DPWH) in regard to contracts with the DPWH.

(The PDF format of the application form, to be accomplished for every contract, is readily available for download through the Bureau of Internal Revenue (BIR) website <http://www.bir.gov.ph>).

WHERE AND HOW TO FILE

All contractors classified as Large Taxpayers (LT) shall file the application with the concerned LT Office.

All other contractors (non-large taxpayers) shall file their application with the RDO having jurisdiction over their principal place of business.

All application shall be in triplicate copies and shall be distributed as follows:

Original	-	Contractor's Copy
Duplicate	-	Large Taxpayers Audit Division/Concerned RDO's Copy
Triplicate	-	Assistant Commissioner-Large Taxpayers Service/Regional Director's Copy

WHEN AND HOW TO FILE

This form shall be filed by the contractor thirty (30) days before filing a claim for the release of final payment by the DPWH together with the following documents/schedules, to wit:

- a) Application Form (BIR Form No. 0217) in three (3) copies;
- b) Contractor's Summary of Sales to Government;
- c) Contractor's Summary of Value-Added Tax (VAT) withheld on Sales to Government (Item 26D of BIR Form No. 2550Q);
- d) DPWH's Summary of Remittance (E-MAP);
- e) DPWH's draft of Final Disbursement Voucher;
- f) Certified true copy of the following:
 - DPWH Vouchers;
 - BIR Form Nos. 2550M/2550Q filed with the BIR by the contractor;
 - DPWH's Executive Summary;
 - DPWH's Original or Revised Contract;
 - DPWH's Certificate of Completion;
 - DPWH's Certificate of Final Inspection; and
 - Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) and Certificate of Final Taxes Withheld at Source (BIR Form No. 2306) given by DPWH to the contractor.
- g) Details of Project Cost Estimates, if any;
- h) Notarized Sworn Declaration of the Contractor and Certification from DPWH that no payment yet has been made to the Contractor, in case of first and final payment by the DPWH of the entire contract price; and
- i) Other documents/schedules as may be required.

REMINDER

Applicant/Contractor shall secure from the DPWH a copy of the following BIR forms as proofs of remittance of taxes withheld upon release of the Net Collectible Final Payment:

- a) BIR Form No. 2307 (Certificate of Creditable Tax Withheld at Source)
- b) BIR Form No. 2306 (Certificate of Final Taxes Withheld at Source)