For BIR Use Only BCS/ Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
1601-FQ
September 2020 (ENCS)
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Quarterly Remittance Return
of Final Income Taxes Withheld

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.

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1 For the Year	2 Quarter	3 Amended Return?	4 Any Taxes Withheld?	5 No. of Sheet/s Attached
	☐ 1st ☐ 2nd ☐ 3rd ☐ 4th	☐ Yes ☐ No	☐ Yes ☐ 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 ☐ Private ☐ Government

12 Email Address

13 Are there payees availing of tax relief under Special Law or International Tax Treaty? ☐ Yes ☐ No

13A If yes, specify

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: 1st Month of the Quarter	.
24 2nd 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 *(Indicate Title/Designation and TIN)*	Signature over Printed Name of President/Vice President/ Authorized Officer or Representative/Tax Agent *(Indicate Title/Designation and TIN)*

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)

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

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 ₱10,000 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