For BIR Use Only BCS/ Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
1707-A
April 2021 (ENCS)
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Annual Capital Gains Tax Return

(For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange)

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies must be filed with the BIR and one held by the Tax Filer.

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1 For ☐ Calendar ☐ Fiscal
2 For the Year Ended *(MM/DD/YYYY)*
3 Amended Return? ☐ Yes ☐ No
4 No. of Sheet/s Attached
5 Alphanumeric Tax Code *(ATC)* ☐ II030 Individual ☐ IC110 Corporation

Part I – Background Information

6 Taxpayer Identification Number *(TIN)* - - - 0 0 0 0 0 **7** RDO Code

8 Seller's Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*

9 Registered Address *(Indicate complete 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 *(Landline/Cellphone No.)* **11** Email Address

12 Are you availing of tax relief under Special Law or International Tax Treaty? ☐ Yes ☐ No **12A** If yes, please specify

Part II – Computation of Tax

13 Total Capital Gains *(From Schedule 1, Item 5 Column E)*	
14 Less: Total Capital Loss *(From Schedule 2, Item 5 Column E)*	
15 Net Capital Gain/(Loss) *(Item 13 Less Item 14)*	
16 Applicable Tax Rate	**15%**
17 Tax Due *(Item 15 Multiply by Item 16)*	
18 Less: Total Tax Credit/Payment	
18A Total Tax Paid *(From Schedule 1, Item 5 Column F)*	
18B Tax Paid in Return Previously Filed, if this is an Amended Return	
18C Total Tax Credits/Payments *(Sum of Items 18A and 18B)*	
19 Net Tax Payable/(Overpayment) *(Item 17 Less Item 18C)*	
20 Add: Penalties **20A** Surcharge	
20B Interest	
20C Compromise	
20D Total Penalties *(Sum of Items 20A to 20C)*	
21 Total Amount Payable/(Overpayment) *(Sum of Items 19 and 20D)*	

In case of overpayment, apply for tax refund using BIR Form No. 1914 (Application of Tax Credits/Refunds)

I/We declare under the penalties of perjury that this return, and all its attachments, has 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/we give my/our consent to the processing of my/our 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
22 Cash/Bank Debit Memo				
23 Check				
24 Tax Debit Memo				
25 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**: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

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TIN	Taxpayer's Name

Part IV - Schedules

Schedule 1 – List of Transactions Resulting to Gain *(Attach additional sheet/s if necessary)*

	Date of Transaction *(MM/DD/YYYY)* **(A)**	Name of Corporate Stock **(B)**	Selling Price **(C)**
1			
2			
3			
4			

(Continuation of Schedule 1)

	Cost **(D)**	Capital Gains **(E = C-D)**	Tax Paid **(F)**
1			
2			
3			
4			
5 TOTAL *(Total of Column E, to Part II Item 13)* *(Total of Column F, to Part II Item 18A)*			

Schedule 2 – List of Transactions Resulting to Loss *(Attach additional sheet/s if necessary)*

	Date of Transaction *(MM/DD/YYYY)* **(A)**	Name of Corporate Stock **(B)**
1		
2		
3		
4		

(Continuation of Schedule 2)

	Selling Price **(C)**	Cost **(D)**	Capital Loss **(E = C-D)**
1			
2			
3			
4			
5 TOTAL *(Total of Column E, to Part II Item 14)*			

Taxpayer Classification	Tax Rate
1. For Individual	15%
2. For Corporation	
2.1 Domestic	15%
2.2 Foreign	15%