



BIR Form No. 1707 April 2021 (ENCS) Page 1		Capital Gains Tax Return (For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) <i>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.</i>		 1707 04/21ENCS P1			
1 Date of Transaction (MM/DD/YYYY) 		2 Amended Return? ☐ Yes ☐ No		3 Alphanumeric Tax Code (ATC) ☐ 1I030 Individual ☐ 1C110 Corporation		4 Number of Sheet/s Attached 	

Part I - Background Information					
5 RDO Code of the Seller 					
6 Seller's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) (Attach Additional Sheet/s if necessary)		Seller's Registered Address (Indicate complete address. If branch, indicate the branch address. If registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)		Seller's Taxpayer Identification Number (TIN)	
6A					
6B					
6C					
7 Buyer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) (Attach Additional Sheet/s if necessary)		Buyer's Registered Address (Indicate complete address. If branch, indicate the branch address. If registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)		Buyer's Taxpayer Identification Number (TIN)	
7A					
7B					
7C					
8 Are you availing of tax relief under Special Law or International Tax Treaty? ☐ Yes ☐ No			8A If yes, please specify 		
9 Description of Transaction ☐ Cash Sale ☐ Installment Sale (Fill-out Part IV-Schedule 1) ☐ Foreclosure Sale ☐ Others (please specify)					

Part II - Computation of Tax					
10 Taxable Base - For Cash Sale / Foreclosure Sale (From Part IV - Schedule 2)					
11 Less: Cost and Other Allowable Expenses (From Part IV - Schedule 3)					
12 Net Capital Gain/(Loss) (Item 10 Less Item 11)					
13 Applicable Tax Rate				15%	
14 Tax Due on the Entire Transaction (Cash Sale/Foreclosure Sale) (Item 12 Multiply by Item 13)					
15 Tax Due for this Payment Period (If Tax is Payable under Installment Method of Computation) (From Part IV - Schedule 1 Item 7)					
16 Less: Tax Paid in Return Previously Filed, if this is an Amended Return					
17 Tax Payable/(Overpayment) (Item 14 or 15 Less Item 16)					
18 Add: Penalties		18A Surcharge			
		18B Interest			
		18C Compromise			
		18D Total Penalties (Sum of Items 18A to 18C)			
19 Total Amount Payable/(Overpayment) (Sum of Items 17 and 18D)					
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	
20 Cash/Bank Debit Memo					
21 Check					
22 Tax Debit Memo					
23 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)

BIR Form No. 1707 April 2021 (ENCS) Page 2		Capital Gains Tax Return (For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange)		 1707 04/21ENCS P2	
TIN		Taxpayer's Name			
Part IV - Schedules					
Schedule 1 – Installment Sale					
1 Selling Price					
2 Cost and Expenses					
3 Mortgage Assume					
4 No. of Installment					
5 Amount of Installment for this Payment Period					
6 Applicable Tax Rate				15%	
7 Tax Due for the Period (Item 5 Multiply by Item 6) (To Part II Item 15)					
8 Date of Collection of Installment for this Payment Period (MM/DD/YYYY)					
9 Total Collection (Down payment and Installments) during the Year of Sale					
Schedule 2 – Description of Shares of Stocks (attach additional sheet/s, if necessary)					
Name of Corporate Stock					
A					
B					
C					
D					
(Continuation of Schedule 2)					
No. of Shares		Stock Certificate Number		Taxable Base/Selling Price	
A					
B					
C					
D					
Total Taxable Base (To Part II Item10)					
Schedule 3 – Schedule of Cost and Other Allowable Expenses (attach additional sheet/s, if necessary)					
Particulars			Amount		
A					
B					
C					
D					
Total (To Part II Item 11)					
Taxpayer Classification			Tax Rate		
1. For Individual			15%		
2. For Corporation					
2.1 Domestic			15%		
2.2 Foreign			15%		