


**Republic of the Philippines**  
**Department of Finance**  
**Bureau of Internal Revenue**

For BIR Use Only BCS/Item:

BIR Form No.  
**2551Q**  
 January 2018(ENCS)  
 Page 1

**Quarterly Percentage Tax Return**  
Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filled with the BIR and one held by the Taxpayer.

  
 2551Q 01/18ENCS P1

**1** For the  Calendar  Fiscal

**2** Year Ended (MM/YYYY)

**3** Quarter  1st  2nd  3rd  4th

**4** Amended Return?  Yes  No

**5** No. of Sheet/s Attached

**Part I - Background Information**

**6** Taxpayer Identification Number (TIN)

**8** Taxpayer'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 using BIR Form No. 1905)

**10** Contact Number (Landline/Cellphone No.)

**11** Email Address

**12** Are you availing of tax relief under Special Law / International Tax Treaty?  Yes  No

**13** Only for individual taxpayers whose sales/receipts are subject to Percentage Tax under section 116 of the Tax Code, as amended:  
 What income tax rates are you availing? (choose one)  
 (To be filled out only on the initial quarter of the taxable year)  Graduated income tax rate on net taxable income  8% income tax rate on gross sales/receipts/others

**7** RDO Code

**9A** Zip Code

**12A** If yes, specify

**Part II - Total Tax Payable**

<b>14</b> Total Tax Due <small>[From Schedule 1 Item 7]</small>	17,349.60
Less: Tax Credit/Payment (attach proof)	
<b>15</b> Creditable Percentage Tax Withheld per BIR Form No. 2307	13,920.00
<b>16</b> Tax Paid in Return Previously Filed, if this is an Amended Return	0.00
<b>17</b> Other Tax Credit/Payment (specify) <input type="text"/>	0.00
<b>18</b> Total Tax Credits/Payments (Sum of Items 15 to 17)	13,920.00
<b>19</b> Tax Still Payable/(Overpayment) (Item 14 less Item 18)	3,429.60
Add: Penalties	
<b>20</b> Surcharge	0.00
<b>21</b> Interest	0.00
<b>22</b> Compromise	0.00
<b>23</b> Total Penalties (Sum of Items 20 to 22)	0.00
<b>24 TOTAL AMOUNT PAYABLE(Overpayment)</b> (Sum of Items 19 and 23)	3,429.60

If overpayment, mark one box only:  To be refunded  To be issued a Tax Credit Certificate

I/We declare under the penalties of perjury that this 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)

<p>For Individual:</p> <p>Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent  <small>(Indicate Title/Designation and TIN)</small></p> <p>Tax Agent Accreditation No./Attorney's Roll No. (If applicable) <input type="text"/></p>	<p>For Non-Individual:</p> <p>Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)</p> <p>Date of Issue (MM/DD/YYYY) <input type="text"/> Date of Expiry (MM/DD/YYYY) <input type="text"/></p>
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**Part III - Details of Payment**

Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
<b>25</b> Cash/Bank Debit Memo	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>26</b> Check	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>27</b> Tax Debit Memo	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>28</b> Others (specify below)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Machine Validation/Revenue Official Receipt (ROR) Details <small>(If not filed with an Authorized Agent Bank)</small>	Stamp of Receiving Office/AAB and Date of Receipt <small>(RO's Signature/Bank Teller's Initial)</small>
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**\*NOTE:** Please read the BIR Data Privacy Policy found in the BIR website ([www.bir.gov.ph](http://www.bir.gov.ph))