



UNIVERSITY OF THE PHILIPPINES MANILA
The Health Sciences Center

04 January 2023

MEMORANDUM NO. CCDP 2023-002
TO : All Lecturers, Research Assistants and Job Order Personnel
THROUGH : The Deans, Directors and Heads of Offices
SUBJECT : Submission of Sworn Declaration for Calendar Year 2023

In compliance with Revenue Regulations No. 11-2018 dated January 31, 2018 Section 2.57.2 of RR No. 2-98 as amended, all **Lecturers, Research Assistants and Job Order personnel** are required to submit a Sworn Declaration of Gross Receipts/Sales. Attached are Annex B-1 for Several Income Payors and Annex B-2 for Lone Income Payor. The document must be submitted to the Accounting Office **on or before January 23, 2023**. Non-submission of the Sworn Declaration will result to a 10% Expanded Withholding Tax and 1% Percentage Tax until June 30, 2023 (RA11534 Sec. 13).



Those who have submitted SWORN Declaration for CY 2022, must comply with the following:

1. **For BIR**
 - Renewal of BIR 1901 or Certificate of Registration (2303) using BIR form 0605.
2. **For Accounting Office**
 - Set 1**
 - Notarized SWORN Declaration with 2 brown or 1 violet BIR Documentary stamp(s)
 - Notarized date must be January 2023
 - BIR 1901 or Certificate of Registration form (photocopy);
 - 1 Form Annex-A for substituted filing of Percentage Tax
 - 1 Form Annex-E for option to pay the tax through Withholding Process
 - Set 2**
 - Photocopy of notarized SWORN Declaration with 1 violet BIR Documentary stamp(s)
 - BIR 1901 or Certificate of Registration form (photocopy);

For those who did not submit SWORN Declaration for CY 2022.

1. **For BIR**
 - Registration BIR 1901 or Certificate of Registration (2303).
Requirements (contract of service/birth cert/or any valid ID that shows the name, address and birthdate of applicant).
2. **For Accounting Office**
 - Set 1**
 - Notarized SWORN Declaration with 2 brown or 1 violet BIR Documentary stamp(s)
 - Notarized date must be January 2023
 - BIR 1901 or Certificate of Registration form (photocopy);
 - 1 Form Annex-A for substituted filing of Percentage Tax
 - 1 Form Annex-E for option to pay the tax through Withholding Process
 - Set 2**
 - Photocopy of notarized SWORN Declaration with 1 violet BIR Documentary stamp(s)
 - BIR 1901 or Certificate of Registration form (photocopy);

For strict compliance.


Carmencita D. Padilla, MD, MAHPS
Professor and Chancellor 

IMPORTANT REMINDERS

1. Submit the complete documents to Accounting Office on or before January 23, 2023. Incomplete/late documents will not be accepted.
2. Non submission of BIR sworn declaration will result to higher withholding tax rates.
3. Maintain receiving copy of the documents submitted to the Accounting Office.

ANNEX "A"

BIR FORM NO. _____

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Revenue Region No. ____
Revenue District Office No. ____

**NOTICE OF AVAILMENT OF THE SUBSTITUTED FILING OF
PERCENTAGE TAX RETURN**

Date _____

Name of Taxpayer _____

Address _____

Taxpayer Identification Number _____

Class of Profession or Calling/Business _____

CERTIFICATION

This is to certify that I am a NON-VAT registered person pursuant to the provisions of REVENUE REGULATIONS NO. ____; that, in accordance with the said Regulations, I have availed of the "Optional Registration under the 3% Final Percentage Tax Withholding, in lieu of the 3% Creditable Percentage Tax Withholding" System, in order to be entitled to the privileges accorded by the "Substituted Percentage Tax Return System" prescribed thereunder; that, this Declaration is sufficient authority of the Withholding Agent to withhold 3% Percentage Tax from payments to me on my sale of goods and/or services, in lieu of the said 3% Creditable Percentage Tax Withholding; and that, I have executed this Declaration under penalty of perjury pursuant to the provisions of Section 267, National Internal Revenue Code of 1997.

Taxpayer's Name and Signature

**INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES
(For Self-Employed and/or Engaged in the Practice of Profession with Several Income Payors)**

I, _____, _____, of legal age, single/ married to _____
(Name) (Citizenship)
 _____ permanently residing at _____
(Name of Spouse) (Address)

Taxpayer Identification Number (TIN) _____, after having been duly sworn in accordance with law hereby depose and state:

1. That I derived my _____ income from various income payors, and my registered business address is at _____;
(business/professional) (Business Address)
2. That for the current year _____, my gross receipts will not exceed Three Million Pesos (₱3,000,000) and that I am a non-VAT registered taxpayer. For this purpose, I opt to avail of either one of the income tax regime as follows:
 - Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the taxable income. With this selection, I acknowledge that I am subject to creditable withholding tax at the prescribed rate; subject to percentage tax and will file the required percentage tax returns or subject to withholding percentage tax, in case of government money payments.
 - Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross receipts/sales and other non-operating income - with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended; thus, only the creditable income withholding tax based on the prescribed rate shall be made;
3. That based on my selection above, if my gross sales/receipts and other non-operating income exceeds ₱3,000,000, my income payor /withholding agents shall automatically withhold the higher rate of withholding of ten percent (10%) in the case of income items with two (2) prescribed creditable withholding tax rate depending on the total amount of income payment received:
 - a. In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (VAT) unless expressly exempted; and consequently subject to withholding of income. Moreover, if the payor is a government entity, business tax withholding applies; OR
 - b. In case of Eight Percent (8%) income tax rate, I acknowledge that I am no longer qualified to avail of this option since my income exceeds ₱3,000,000 and thus, the graduated income tax rates above shall automatically apply together with the consequent liability for business tax/es;
4. That I duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section ____ of Revenue Regulations No. _____;
5. That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 20__ at _____, Philippines

Signature over Printed Name of Individual Taxpayer

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20__ in _____.
 Applicant exhibited to me his/her _____ issued at _____ on _____.
(Government Issued ID and No.)

NOTARY PUBLIC

Doc. No.: _____
 Page No.: _____
 Book No.: _____
 Series of _____

Affix ₱30.00
 Documentary
 Stamp Tax

(To be filled-out by the withholding agent/lone payor)

Date Received: _____
(MM-DD-YYYY-00001)

Received by:

Signature over Printed Name of the Withholding Agent/Payor or Authorized Officer

Designation/Position of Authorized Officer

Name of Withholding Agent/Lone Payor

**INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES
(For Self-Employed and/or Engaged in the Practice of Profession with Lone Income Payor)**

I, _____, _____, of legal age, single/ married to _____
(Name) (Citizenship)
 _____ permanently residing at _____
(Name of Spouse) (Address)
 with Taxpayer Identification Number (TIN) _____, after having been duly sworn in accordance with law hereby depose and state:

1. That I derived my _____ income only from _____
(business/professional) (Name of Lone Payor)
 with Taxpayer Identification Number _____ and business address at _____
 _____;
2. That for the current year _____, my gross receipts will not exceed Two Hundred Fifty Thousand Pesos (₱250,000.00) and that I am registered as a non-VAT taxpayer; that whatever is the amount of income received, I will comply with the requirement to file my Income Tax Return on the prescribed due date. For this purpose, I opt to avail of either one of the following:
 - Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the taxable income. With this selection, I acknowledge that I am subject to 0% income tax, thus, not subject to creditable withholding tax; subject to percentage tax, if applicable, and will file the required percentage tax returns or subject to withholding percentage tax, in case of government money payments.
 - Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross receipts/sales and other non-operating income - with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended; thus, no withholding tax shall be made;
3. That based on my selection above, if my gross sales/receipts and other non-operating income exceeds ₱250,000.00 but not over ₱3,000,000.00, my afore-stated lone income payor shall automatically withhold the prescribed rate of withholding tax:
 - a. In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (Percentage Tax, if applicable) and creditable withholding of income in excess of P250,000.00, and business tax withholding, if any, are applicable on the entire income payment; OR
 - b. In case of Eight Percent (8%) income tax rate, I acknowledge that I am only subject to income tax and thus, to the creditable withholding income tax in excess of P250,000.00;
4. That I duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section ____ of Revenue Regulations No. _____;
5. That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 20__ at _____, Philippines

Signature over Printed Name of Individual Taxpayer

SUBSCRIBED AND SWORN to before me this ____ day of _____, 20__ in _____.
 Applicant exhibited to me his/her _____ issued at _____ on _____.
(Government Issued ID and No.)

NOTARY PUBLIC

Doc. No.: _____
 Page No.: _____
 Book No.: _____
 Series of _____



(To be filled-out by the withholding agent/lone payor)

Date Received: _____
(MM-DD-YYYY-00001)

Received by:

Signature over Printed Name of the Withholding Agent/Payor or Authorized Officer

Designation/Position of Authorized Officer

Name of Withholding Agent/Lone Payor

ANNEX "E"

BIR FORM NO. _____

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Revenue Region No. ____
Revenue District Office No. ____

**NOTICE OF AVAILMENT OF THE OPTION TO PAY THE TAX
THROUGH THE WITHHOLDING PROCESS**

Date _____

Name of Taxpayer _____

Address _____

Taxpayer Identification Number _____

Class of Profession or Calling _____

CERTIFICATION

This is to certify that I am availing of the option to pay my percentage tax/VAT through the withholding process pursuant to the provisions of REVENUE REGULATIONS NO. ____; that, in accordance with the said Regulations and Revenue Regulations No. 2-98, as amended, gross receipts on account of my sale of goods/service shall be withheld at 3% Percentage Tax or 10% VAT, as the case may be, by the withholding agent-payor; that, such tax withheld shall be constituted as a final tax provided that my source of income comes only from one payor, otherwise, the same shall be considered creditable which shall be applied against the total percentage taxes/VAT due for the month when such tax was withheld; and that, I have executed this Declaration under penalty of perjury, pursuant to the provisions of Section 267, National Internal Revenue Code of 1997.

Taxpayer's Name and Signature

(To be filled up by the BIR) ▶ DLN:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Application for Registration

BIR Form No.
1901
January 2000 (ENCS)

**For Self-Employed and Mixed Income
Individuals, Estates and Trusts**

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New TIN to be issued, if applicable
(To be filled up by BIR)

Fill in all appropriate white spaces. Mark all appropriate boxes with an "X".

Part I Taxpayer Information

1 Taxpayer Type <input type="checkbox"/> Single Proprietorship <input type="checkbox"/> Professional <input type="checkbox"/> Estate <input type="checkbox"/> Trust	2 Registering Office <input type="checkbox"/> Head Office <input type="checkbox"/> Branch Office	3 Date of Registration (MM/ DD/ YYYY) (To be filled up by BIR)
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4 Taxpayer Identification No. (For taxpayers with existing TIN or applying for a branch)	5 RDO Code (To be filled up by BIR)	6 Sex <input type="checkbox"/> Male <input type="checkbox"/> Female
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7 Taxpayer's Name Last Name First Name Middle Name	8 Citizenship	9 Date of Birth/ Organization Date (Estates/ Trusts) (MM/ DD/ YYYY)
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10 Residence Address (Please indicate complete address)	11 Zip Code	12 Telephone Number
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13 Business Address (Please indicate complete address)
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14 Zip Code	15 Municipality Code (To be filled up by the BIR)	16 Telephone Number
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17 Name of Administrator/Trustee (In case of Estate/Trust)	18 Address of Administrator/Trustee
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19 Primary/ Secondary Industries (Attach Additional Sheets, If Necessary) Facility Types: PP - Place of Production; SP - Storage Place; WH - Warehouse

Industry	Business / Trade Names	CODE (To be filled up by BIR)		Line of Business/ Occupation	Facility Type with no independent tax types			Number of Facilities
		PSIC	PSOC		PP	SP	WH	
Primary								
Secondary								

20 Contact Person/ Accredited Tax Agent (if different from taxpayer)	21 Telephone Number
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22 Tax Types (choose only the tax types that are applicable to you)

	FORM TYPE (To be filled up by the BIR)	ATC (To be filled up by the BIR)
<input type="checkbox"/> Income Tax		
<input type="checkbox"/> Value-added Tax		
<input type="checkbox"/> Percentage Tax - Stocks		
<input type="checkbox"/> Percentage Tax - Stocks (IPO)		
<input type="checkbox"/> Other Percentage Taxes Under the National Internal Revenue Code (Specify)		
<input type="checkbox"/> Percentage Tax Payable Under Special Laws		
<input type="checkbox"/> Withholding Tax - Compensation		
<input type="checkbox"/> Withholding Tax - Expanded		
<input type="checkbox"/> Withholding Tax - Final		
<input type="checkbox"/> Withholding Tax - Fringe Benefits		
<input type="checkbox"/> Withholding Tax - Banks and Other Financial Institutions		
<input type="checkbox"/> Withholding Tax - Others (One-time Transaction not subject to Capital Gains Tax)		
<input type="checkbox"/> Withholding Tax - VAT and Other Percentage Taxes		
<input type="checkbox"/> Withholding Tax - Percentage Tax on Winnings and Prizes Paid by Excise Tax - Ad Valorem Racetrack Operators		
<input type="checkbox"/> Excise Tax - Specific		
<input type="checkbox"/> Tobacco Inspection and Monitoring Fees		
<input type="checkbox"/> Documentary Stamps Tax		
<input type="checkbox"/> Capital Gains Tax - Real Property		
<input type="checkbox"/> Capital Gains Tax - Stocks		
<input type="checkbox"/> Estate Tax		
<input type="checkbox"/> Donor's Tax		
<input type="checkbox"/> Registration Fees		
<input type="checkbox"/> Miscellaneous Tax (Specify)		
<input type="checkbox"/> Others (Specify)		

23 Registration of Books of Accounts

TYPE OF BOOKS TO BE REGISTERED	PSIC (To be filled up by BIR)	PSOC (To be filled up by BIR)	QNTY.	VOLUME		NO. OF PAGES
				FROM	TO	

Part II Personal Exemptions

24 ▶ Civil Status
 Single/Widow/Widower/Legally Separated (No dependents)
 Head of the Family
 Single with qualified dependent
 Legally separated with qualified dependent
 Widow/Widower with qualified dependent
 Benefactor of a qualified senior citizen (RA No. 7432)
 Married

25 ▶ Employment Status of Spouse:
 Unemployed
 Employed Locally
 Employed Abroad
 Engaged in Business/Practice of Profession

26 Claims for Additional Exemptions/ Premium Deductions for husband and wife whose aggregate family income does not exceed P250,000.00 per annum.
 Husband claims additional exemption and any premium deductions
 Wife claims additional exemption and any premium deductions (Attach Waiver of the Husband)

27 Spouse Information

27A Spouse Taxpayer Identification Number 27B Spouse Name
 Last Name First Name Middle Name
 Spouse Employer's Name

27C Spouse Employer's Taxpayer Identification Number 27D

Part III Additional Exemptions

Section A Number and Names of Qualified Dependent Children

28 Number of Qualified Dependent Children ▶

29 Names of Qualified Dependent Children

Last Name	First Name	Middle Name	Date of Birth (MM / DD / YYYY)	Mark if Mentally / Physically Incapacitated
29A	29B	29C	29D	29E
30A	30B	30C	30D	30E
31A	31B	31C	31D	31E
32A	32B	32C	32D	32E

Section B Name of Qualified Dependent Other than Children

Last Name	First Name	Middle Name	Date of Birth (MM / DD / YYYY)	Mark if Mentally / Physically Incapacitated
33A	33B	33C	33D	33E

33F ▶ Relationship Parent Brother Sister Qualified Senior Citizen

Part IV For Employee With Two or More Employers (Multiple Employments) Within the Calendar Year

34 ▶ Type of multiple employments
 Successive employments (With previous employer(s) within the calendar year), for late registrants if applicable
 Concurrent employments (With two or more employers at the same time within the calendar year)
 (If successive, enter previous employer(s); if concurrent, enter secondary employer(s))

TIN	Name of Employer/s
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

35 Declaration
 I declare, under the penalties of perjury, that this form has been made in good faith, verified by me and to the best of my 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.

 TAXPAYER / AUTHORIZED AGENT
 (Signature over printed name)

Part V Current Main Employer Information

36 Taxpayer Identification Number 37 RDO Code (To be filled up by BIR)

38 Employer's Name (Last Name, First Name, Middle Name, if Individual/ Registered Name, if non-Individuals)

39 Employer's Business Address

40 Zip Code 41 Municipality Code (To be filled up by the BIR) 42 Effectivity Date (Date when Exemption Information is applied) 43 Date of Certification (Date of certification of the accuracy of the exemption information)

44 Telephone Number

45 Declaration
 I declare, under the penalties of perjury, that this form has been made in good faith, verified by me and to the best of my 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.

 EMPLOYER / AUTHORIZED AGENT
 (Signature over printed Name) Title / Position of Signatory _____

Stamp of BIR Receiving Office and Date of Receipt

Attachments Complete? (To be filled up by BIR)
 Yes No

ATTACHMENTS: (Photocopy only)

A. For Self-employed/ Professionals/ Mixed Income Individuals
 1- Birth Certificate or any document showing name, address and birth date of the applicant
 2- Mayor's Permit - if applicable, to be submitted prior to the issuance of Certificate of Registration
 3- DTI Certificate of Registration of Business Name to be submitted prior to the issuance of Certificate of Registration

B. For Trust -Trust Agreement
C. For Estate - Death Certificate of the deceased

NOTE:
 1. Update trade name upon receipt of DTI Certificate of Registration of Business Name.
 2. Taxpayer should attend the required taxpayers briefing before the release of the BIR Certificate of Registration

POSSESSION OF MORE THAN ONE TAXPAYER IDENTIFICATION NUMBER(TIN) IS CRIMINALLY PUNISHABLE PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED.