


(To be filled up by the BIR)

DLN:

PSIC:



Republika ng Pilipinas

Kagawaran ng Pananalapi

Kawanihan ng Rentas Internas

Quarterly Value-Added

Tax Return

BIR Form No.

2550Q

April 2002 (ENCS)

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

1 For the Year Ended (MM / YYYY)

Calendar

Fiscal

2 Quarter

1st

3rd

2nd

4th

3 Return Period (mm/dd/yy)

From

To

4 Amended Return?

Yes

No

5 No. of sheets attached

6 TIN

0,0,0

7 RDO Code

8 Line of Business

9

10 Telephone Number

11 Registered Address

12 Zip Code

13 Are you availing of tax relief under Special Law or International Tax Treaty?

Yes

No

If yes, specify

Part II

Computation of Tax

Industries Covered by VAT

ATC

Sales/Receipts for the Quarter (Exclusive of VAT)

Output Tax Due for the Quarter

14

14A

14B

14C

15

15A

15B

15C

16

16A

16B

16C

17

17A

17B

17C

18

18A

18B

18C

19 Total Sales/Receipts (Sum of Items 14B to 18B) and Output Tax Due (Sum of Items 14C to 18C) - 10%

19A

19B

20 Zero Rated Sales/Receipts

20

21 Exempt Sales/Receipts

21

22 Total Sales/Receipts (Sum of Items 19A, 20 and 21)

22

23 Less: Input Tax

Purchases

23A Transitional Input Tax

23A

23B Presumptive Input Tax

23B

23C Input Tax Carried Over from Previous Quarter

23C

23D/E Domestic Purchases-Capital Goods

23D

23E

23F/G Domestic Purchases - Goods other than Capital Goods

23F

23G

23H/I Domestic Purchases-Services

23H

23I

23J/K Services rendered by Non-Resident

23J

23K

23L/M Importations - Capital Goods

23L

23M

23N/O Importations- Goods other than capital goods

23N

23O

23P Purchases Not Qualified for Input Tax

23P

23Q Total Purchases (Sum of Items 23D,23F,23H,23J,23L,23N & 23P)

23Q

24 Total Available Input Tax (Sum of Items 23A,23B, 23C, 23E, 23G, 23I, 23K,23M & 23O)

24

25 Less: Deduction from Input Tax

25A Any VAT Refund/ TCC Claimed

25A

25B Excess input tax carried over to succeeding quarter, if this is an amended return

25B

25C Total (Sum of Items 25A and 25B)

25C

26 Net Creditable Input Tax (Item 24 less Item 25C)

26

27 VAT Payable/(Excess Input Tax) (Item 19B less Item 26)

27

28 Less: Tax Credits/Payments

28A Excess payment in the previous return

28A

28B Monthly VAT Payments - previous two months

28B

28C Creditable Value-Added Tax Withheld (see Schedule I)

28C

28D Advance Payments (see Schedule II)

28D

28E VAT paid in return previously filed, if this is an amended return

28E

28F Total Tax Credits/Payments(Sum of Items 28A to 28E)

28F

29 Tax Payable/(Overpayment) (Item 27 less Item 28F)

29

30 Add: Penalties

Surcharge

Interest

Compromise

30A

30B

30C

30D

31 Total Amount Payable/(Overpayment)(Sum of Items 29 & 30D)

31

I declare, under the penalties of perjury, that this return 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.

32

Signature over Printed Name of Taxpayer/ Taxpayer Authorized Representative

33

Title/Position of Signatory

TIN of Tax Agent (if applicable)

Tax Agent Accreditation No. (if applicable)

Part III

Details of Payment

Particulars

Drawee Bank/ Agency

Number

Date

MM

DD

YYYY

Amount

34 Cash/Bank Debit Memo.....

34

35 Check

35A

35B

35C

35D

36 Tax Debit Memo

36A

36B

36C

37 Others

37A

37B

37C

37D

Stamp of Receiving Office and Date of Receipt

Machine Validation (if filed with an accredited agent bank)/Revenue Official Receipt Details (If not filed with the bank)