



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Certificate of Final Income Tax Withheld

BIR Form No.

2306

July , 1999 (ENCS)

1 For the Year (YYYY) 			
Part I		Income Recipient/Payee Information	
2 TIN 		3 TIN 	
4 Payee's Name (For Non-Individuals) 		5 Payor's Name (For Non-Individuals) 	
6 Payee's Name (Last Name, First Name, Middle Name) For Individuals 		7 Payor's Name (Last Name, First Name, Middle Name) For Individuals 	
8 Registered Address 8A Zip Code 		9 Registered Address 9A Zip Code 	
10 Foreign Address 10A Zip Code 		10B ICR No. (For Alien Income Recipient Only) 	
Part II			
Details of Income Payment and Tax Withheld			
Nature of Income Payment	ATC	Amount of Payment	Tax Withheld
Individual Payees			
11 Fringe Benefits			
12 Employees other than rank and file based on the grossed-up monetary value	WI 360	12A 	12B
13 Alien individual employed by OBU's, Foreign Petroleum Service Contractors, & Subcontractors, & by Regional or Area Headquarters & Regional Operating Headquarters of Multinational Co., including any of its Filipino employees occupying the same position	WI 320	13A 	13B
14 Payment of fringe benefits to Non-Resident Alien not Engaged in Trade or Business (NRAETB)	WI 330	14A 	14B
15 Interest/Yield from Bank Deposits/Deposit Substitutes/Government Securities			
16 Saving Deposit	WI 161	16A 	16B
17 Time Deposit	WI 161	17A 	17B
18 Deposit Substitutes/Others	WI 163	18A 	18B
19 Government Securities	WI 162	19A 	19B
20 Preterminated long Term Deposit/Investment	WI 440	20A 	20B
21 Foreign Currency Deposits	WI 170	21A 	21B
22 All Others			
23 Cash dividend payment by domestic corp. to citizen & resident aliens	WI 202	23A 	23B
24 Property dividend payment by domestic corp. to citizens & resident aliens	WI 203	24A 	24B
25 Cash dividend payment by domestic corp. to NRAETB	WI 224	25A 	25B
26 Property dividend payment by domestic corp. to NRAETB	WI 225	26A 	26B
27 Share of a NRAETB in the distributable net income after tax of a partnership (except general professional partnership) of which he is a partner, or share in the net income after tax of an association, a joint account or a joint venture taxable as a corp., of which he is a member or a co-venturer	WI 226	27A 	27B
28 Distributive share of individual partners in a taxable partnership, association, a joint account or a joint venture or consortium	WI 240	28A 	28B
29 Other royalty payments to citizens, resident aliens and NRAETB (other than WI380 and WI 341)	WI 250	29A 	29B
30 On prizes exceeding P10,000 & other winnings paid to individuals	WI 260	30A 	30B
31 Payment to alien individual employed by OBUs, Foreign Petroleum Service Contractors & Subcontractors, & by Regional or Area Headquarters & Regional Operating Headquarters of Multinational Co., including any of its Filipino employees occupying the same position	WI 320	31A 	31B
32 Payments to Non-Resident Alien not Engaged in Trade or Business (NRANETB)	WI 330	32A 	32B
33 Royalties paid to NRANETB on cinematographic films and similar works	WI 341	33A 	33B

Part II Details of Income Payment and Tax Withheld			
Nature of Income Payment	ATC	Amount of Payment	Tax Withheld
Individual Payees			
34 Final Tax on interest or other payments upon tax-free covenant bonds, mortgages, deeds of trust or other obligations under Sec. 57C of the National Internal Revenue Code of 1997	W I 350 34A		34B
35 Royalties paid to citizens, resident aliens & non-resident alien engaged in trade or business (NRAETB) on books, other literary works & musical compositions	W I 380 35A		35B
36 Informer's cash reward to individuals	W I 410 36A		36B
Corporate Payees			
37 Interest/Yield from Bank Deposits/Deposit Substitutes/Government Securities	W C 161 38A		38B
38 Saving Deposit	W C 161 39A		39B
39 Time Deposit	W C 163 40A		40B
40 Deposit Substitutes/Others	W C 162 41A		41B
41 Government Securities	W C 440 42A		42B
42 Preterminated Long Term Deposit/Investment	W C 170 43A		43B
43 Foreign Currency Deposit	W C 180 45A		45B
44 All Others	W C 190 46A		46B
45 Foreign Currency Deposits	W C 191 47A		47B
46 Interest and other income payments on foreign currency transaction /loans payable to OBUs	W C 212 48A		48B
47 Interest and other income payments on foreign currency transaction /loans payable to FCDUs	W C 213 49A		49B
48 Cash dividend payment by domestic corp. to NRFCs	W C 222 50A		50B
49 Property dividend payment by domestic corp. to NRFCs	W C 223 51A		51B
50 Cash dividend payment by domestic corp. to NRFCs whose countries allowed tax deemed paid credit	W C 230 52A		52B
51 Property dividend payment by domestic corp. to NRFCs whose countries allowed tax deemed paid credit	W C 250 53A		53B
52 On other payments to NRFC	W C 280 54A		54B
53 All kinds of royalty payments to domestic & resident foreign corp.	W C 290 55A		55B
54 Branch profit remittances by all corporations except PEZA/SBMA/ CDA registered	W C 300 56A		56B
55 On the gross rentals, lease and charter fees derived by non-resident owner or lessor of vessels	W C 310 57A		57B
56 On the gross rentals, lease and charter fees derived by non-resident lessor of aircraft, machineries and other equipment	W C 340 58A		58B
57 On payments to oil exploration service contractors/subcontractors	W C 350 59A		59B
58 On payments to Non-Resident Corporate cinematographic film owners, lessors and distributors	W C 410 60A		60B
59 Final tax on interest or other payments upon tax-free covenant bonds, mortgages, deeds of trust or other obligations under Sec. 57C of the National Internal Revenue Code of 1997			
60 Informer's cash reward to juridical persons			

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

61 _____
Signature of Payor/Authorized Representative

Legend:

NRAETB	=	Non-resident Alien Engaged in Trade or Business
NRANETB	=	Non-resident Alien Not Engaged in Trade or Business
NRFC	=	Non- resident Foreign Corporation
OBU	=	Offshore Banking Unit
FCDU	=	Foreign Currency Deposit Unit
PEZA	=	Philippine Export Zone Authority
SBMA	=	Subic Bay Metropolitan Authority
CDA	=	Clark Development Authority

NOTES:

- a.) Details of monthly income payments and tax withheld thereto are based on the items/ numbers provided in the above mentioned certificate
- b.) Items 2 to 10B refer to the background information of the income
- c.) After accomplishing the said certificate, attach to the applicable BIR Form (1701 or 1700)

1. Indicate the year as to the year covered by the certificate.

To be accomplished by the Payee

- 2. Indicate the Taxpayer Identification Number (TIN) of the income recipient / payee.
- 4. If the payee is not an individual, indicate the name of the company.
- 6. If the payee is an individual, indicate the following on the box provided for: Last Name, First Name, Middle Name
- 8. Refers to the registered address of the payee. Registered address for individuals can be the residence address or the address as to where business is located.
- 8A. Indicate the ZIP Code
- 10. Indicate the foreign address if applicable.
- 10A. Indicate the ZIP Code
- 10B. For Alien Income Recipient indicate the Individual Certificate of Registration (ICR)

To be accomplished by the Withholding Agent

- 3. Indicate the Taxpayer Identification Number (TIN) of the withholding agent / payor.
- 5. If the payor is not an individual, indicate the name of the company.
- 7. If the payor is an individual, indicate the following on the box provided for: Last Name, First Name, Middle Name
- 9. Refers to the registered address of the payor.
- 9A. Indicate the Zip Code

Part II. Refers to the nature of Income payments paid to an individual and corporate payee/s based on BIR Form No. 1601F

NATURE OF INCOME PAYMENT FOR INDIVIDUAL PAYEE / S:

Corporate Payees. The information needed has been divided into the following columns:

1st Column

11 - 36 Refers to the nature of income payments paid to individual payee / s subjected to final withholding tax.

37 - 60 Refers to the nature of income payments paid to corporate payee / s subjected to final withholding tax.

2nd Column - Refers to the Alphanumeric Tax Code

3rd Column - Amount of payment made to payee subjected to final withholding tax.

4th Column - Amount of tax withheld / computed based in the amount of income payment subjected to final tax using the applicable rates.

61. Indicate the name of the payor or the authorized representative and sign over printed name.