**Annex “C”**

**INCOME PAYOR/WITHHOLDING AGENT’S SWORN DECLARATION**

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, of legal age, single/

*(Name of Proprietor/Authorized Officer) (Citizenship)*

married, the designated ­­­\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_­­­­­

*(Designation/Position) (Name of Withholding Agent)*

with Taxpayer Identification Number (TIN) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, after having been duly sworn in

accordance with law hereby depose and state:

1. That there are \_\_\_\_\_\_\_\_\_\_\_\_ income payees (self-employed individuals) where no withholding is made, consisting of the following:

|  |  |
| --- | --- |
| **Type of withholding NOT withheld** | **Number of income payees** |
| Expanded WT only |  |
| WT on VAT/Percentage Tax only |  |
| Both expanded and VAT/Percentage tax |  |
| Total |  |

1. That the above payees where no withholding tax is deducted from their income payment/s have executed the required Income Payee’s Sworn Declarations on the amount of gross receipts which they expect to receive for the year \_\_\_\_\_\_\_\_\_\_\_\_\_\_, and these sworn declarations are duly received together with copies of their Certificate of Registration (COR);
2. That there are \_\_\_\_\_\_\_\_\_ individual income payees withheld five percent (5%) withholding tax rate due to their submission of “Payee’s Sworn Declaration of Gross Receipts/Sales” stating that their gross receipts/sales shall not exceed ₱3,000,000 (₱3M) for the current year, while \_\_\_\_\_\_ non-individual payees submitted “Income Payee’s Sworn Declaration” stating that their gross receipts/sales shall not exceed P720,000 for the current year;
3. That I am attaching with this sworn declaration the list of individual payees subject of items 1 and 2 above consisting of \_\_\_\_\_\_\_\_ number of pagers, the list of individual payees subject of item 3 above with \_\_\_\_\_\_\_\_\_\_\_\_ number of pages, and the list of non-individual payees subject also of item 3 above with \_\_\_\_\_\_\_\_\_ number of pages;
4. That the submission is in compliance with the requirements prescribed under Section \_\_\_\_\_\_\_\_\_ of Revenue Regulations No. \_\_\_\_\_\_\_\_\_\_\_.
5. That this declaration, including the attached list/s, is made in good faith, to the best of my knowledge and belief, to be true and correct, under the penalties of perjury.

**IN WITNESS WHEREOF,** I have hereunto set my hand this \_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_ at \_\_\_\_\_\_\_\_\_\_\_, Philippines

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*Signature over Printed Name of Withholding Agent/Authorized Officer of the Withholding Agent*

\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*Designation/Position if Authorized Officer*

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*Name of Withholding Agent/Lone Payor*

**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.)*

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Doc. No.: \_\_\_\_\_\_\_\_\_\_

Page No.: \_\_\_\_\_\_\_\_\_\_

Book No.: \_\_\_\_\_\_\_\_\_\_

Series of \_\_\_\_\_\_\_\_\_\_\_

Affix ₱30.00

Documentary Stamp Tax

***(To be filled-out by the concerned Revenue Officer)***

**Date Received:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Received by:**

*(MM-DD-YYYY-00001)*

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Signature over Printed Name of Revenue Officer*

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Designation/Position of Revenue Officer*

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*RDO No.*