



For BIR BCS/  
Use Only Item:

BIR Form No. <b>2550Q</b> April 2024 (ENCS) Page 1	<b>Quarterly Value-Added Tax (VAT) Return</b> <small>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.</small>	 2550Q 04/24ENCS P1
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1 For the <input type="checkbox"/> Calendar <input type="checkbox"/> Fiscal	2 Year Ended (MM/YYYY)	3 Quarter <input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th
4 Return Period (MM/DD/YYYY) From _____ To _____		5 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No
6 Short Period Return? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I – Background Information			
7 Taxpayer Identification Number (TIN)	-	-	0 0 0 0 0
8 RDO Code			
9 Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)			
10 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 by using BIR Form No. 1905)			
			10A ZIP Code
11 Contact Number (Landline/Cellphone No.)		12 Email Address	
13 Taxpayer Classification <input type="checkbox"/> Micro <input type="checkbox"/> Small <input type="checkbox"/> Medium <input type="checkbox"/> Large			
14 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No		14A If yes, specify	

Part II – Total Tax Payable	
15 Net VAT Payable/(Excess Input Tax) (From Part IV, Item 61)	
Less: Tax Credits/Payments	
16 Creditable VAT Withheld (From Part V - Schedule 3, Column D)	
17 Advance VAT Payments (From Part V - Schedule 4)	
18 VAT paid in return previously filed, if this is an amended return	
19 Other Credits/Payment (Specify)	
20 Total Tax Credits/Payment (Sum of Items 16 to 19)	
21 Tax Still Payable/(Excess Credits) (Item 15 Less Item 20)	
Add: Penalties	
22 Surcharge	
23 Interest	
24 Compromise	
25 Total Penalties (Sum of Items 22 to 24)	
<b>26 TOTAL AMOUNT PAYABLE/(Excess Credits) (Sum of Items 21 and 25)</b>	

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/we give my/our consent to the processing of my/our 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 and indicate TIN)

For Individual:	For Non-Individual:
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)	Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)
Tax Agent Accreditation No./Attorney's Roll No. (If applicable)	Date of Issue (MM/DD/YYYY)
	Expiry Date (MM/DD/YYYY)

Part III – Details of Payment				
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
27 Cash/Bank Debit Advice				
28 Check				
29 Tax Debit Memo				
30 Others (Specify below)				
Machine Validation/Revenue Official Receipt (ROR) Details (if not filed with an Authorized Agent Bank)			Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)	

\*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

Quarterly Value-Added Tax (VAT) Return



TIN 000000 Taxpayer's Last Name (if Individual)/Registered Name (if Non-Individual)

Part IV - Details of VAT Computation

Table with columns: Total Sales and Output Tax, A. Sales for the Quarter (Exclusive of VAT), B. Output Tax for the Quarter. Rows include VATable Sales, Zero-Rated Sales, Exempt Sales, Total Sales & Output Tax Due, Less: Output VAT on Uncollected Receivables, Add: Output VAT on Recovered Uncollected Receivables Previously Deducted, Total Adjusted Output Tax Due, Less: Allowable Input Tax, Input Tax Carried Over from Previous Quarter, Input Tax Deferred on Capital Goods Exceeding P1 Million from Previous Quarter, Transitional Input Tax, Presumptive Input Tax, Others (Specify), Total.

Table with columns: Current Transactions, A. Purchases, B. Input Tax. Rows include Domestic Purchases, Services Rendered by Non-Residents, Importations, Others (Specify), Domestic Purchases with No Input Tax, VAT-Exempt Importations, Total Current Purchases/Input Tax, Total Available Input Tax, Less: Adjustment/Deductions from Input Tax, Input Tax on Purchases/Importation of Capital Goods exceeding P1 Million deferred for the succeeding period, Input Tax Attributable to VAT Exempt Sales, VAT Refund/TCC Claimed, Input VAT on Unpaid Payables, Others (Specify), Total Deductions from Input Tax, Add: Input VAT on Settled Unpaid Payables Previously Deducted, Adjusted Deductions from Input Tax, Total Allowable Input Tax, Net VAT Payable/(Excess Input Tax).

Part V - Schedules

Schedule 1 - Amortized Input Tax from Capital Goods (Attach additional sheet/s, if necessary)

Table with columns: Date Purchased/Imported (MM/DD/YYYY), Source Code, Description, Amount of Purchases/Importation of Capital Goods Exceeding P 1 M, Balance of Input Tax from Previous Period, Estimated Life (in months), Recognized Life (in Months) Remaining Life, Allowable Input Tax for the Period\*\*, Balance of Input Tax to be carried to Next Period (E) Less (H).

Schedule 2 - Input Tax Attributable to VAT Exempt Sales

Input Tax directly attributable to VAT Exempt Sale. Add: Ratable portion of Input Tax not directly attributable to any activity: VAT Exempt Sale Total Sales X Amount of Input Tax not directly attributable Total Input Tax attributable to Exempt Sale (To Part IV, Item 53)

Schedule 3 - Creditable VAT Withheld (Attach additional sheet/s, if necessary)

Table with columns: (A) Period Covered, (B) Name of Withholding Agent, (C) Income Payment, (D) Total Tax Withheld

Schedule 4 - Advance VAT Payment (Attach additional sheet/s, if necessary)

Table with columns: (A) Period Covered, (B) Name of Miller, (C) Name of Taxpayer, (D) Official Receipt Number, (E) Amount Paid

Total (To Part II, Item 17)