



Republic of the Philippines  
Department of Finance  
Bureau of Internal Revenue

ORIGINAL

BIR Form No.

**2337**

December 2020

## PERSONAL EQUITY AND RETIREMENT ACCOUNT (PERA) TAX CREDIT CERTIFICATE (TCC)

This PERA-TCC is hereby issued to:

**Name of Taxpayer:** \_\_\_\_\_

**Taxpayer Identification Number (TIN):** \_\_\_\_\_

**Address:** \_\_\_\_\_

This entitles the abovementioned taxpayer to a tax credit in the amount of \_\_\_\_\_ (₱ \_\_\_\_\_) representing five percent (5%) of his/her PERA contributions made for the calendar year \_\_\_\_\_, which can be allowed to be credited against:

Income tax liability only, for the taxable year \_\_\_\_\_

Any national internal revenue tax liabilities excluding contributor's withholding tax liabilities as withholding agent (for Overseas Filipino Workers)

pursuant to Section 7(A) of Revenue Regulations (RR) No. 17-2011.

Issued this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

By:



QR CODE

\_\_\_\_\_  
AUTHORIZED BIR OFFICIAL  
Signature over Printed Name)

**IMPORTANT INSTRUCTIONS:**

1. The tax credit arising from PERA contributions is not refundable or transferable.
2. Any erasure made on this TCC shall render it null and void.
3. For employee, submit original copy to the employer and have a photocopy received by the employer.
4. For self-employed/overseas Filipino, this shall be attached to the Tax Return to be filed or submitted to the concerned RDO if the tax return was filed electronically and have a photocopy received by the RDO.