Republic of the Philippines

Department of Finance

**Bureau of Internal Revenue**



 BIR Form No.

**2337**

December 2020

 ***Annex “E”***

*ORIGINAL*

***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 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(P\_\_\_\_\_\_\_\_\_\_\_\_\_) 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.*

*RDOCode-Year-2337-EE/SE/OF00000*