



# Certificate of Income Payment Not Subject to Withholding Tax

(Excluding Compensation Income)

1 For the Year (YYYY) 1

Part I Payee Information	
2 Taxpayer Identification No.	2 <input type="text"/>
3 Payee's Name (For Non-Individuals)	3 <input type="text"/>
4 Payee's Name (For Individuals)	
Last Name 4A	<input type="text"/>
First Name 4B	<input type="text"/>
Middle Name 4C	<input type="text"/>
5 Registered Address	
5A	<input type="text"/>
5A	<input type="text"/> Zip Code <input type="text"/>
Foreign Address 5B	<input type="text"/>
5C	<input type="text"/>

Part II Payor Information	
6 Taxpayer Identification No.	6 <input type="text"/>
7 Payor's Name (For Non-Individuals)	7 <input type="text"/>
8 Payor's Name (For Individuals)	
Last Name 8A	<input type="text"/>
First Name 8B	<input type="text"/>
Middle Name 8C	<input type="text"/>
9 Registered Address	
9A	<input type="text"/>
9A	<input type="text"/> Zip Code <input type="text"/>
9A	<input type="text"/> 9B <input type="text"/>

Part III Details of Income Payment		ATC	Amount of Income Payment
<b>A. Individual Payees</b>			
10 Interest	II 110	10	<input type="text"/>
11 Rent - Personal Property regardless of amount	II 051	11	<input type="text"/>
12 Premium and Annuity	II 060	12	<input type="text"/>
13 Pension	II 070	13	<input type="text"/>
14 Prizes Amounting to: 10,000 or Less	II 120	14	<input type="text"/>
15 Transportation Contractors for the Carriage of Goods and Merchandise Below P2,000	II 090	15	<input type="text"/>
16 Others (Specify)	II 080		
16A <input type="text"/>		16A	<input type="text"/>
16B <input type="text"/>		16B	<input type="text"/>
<b>B. Corporate Payees</b>			
17 Interest	IC 170	17	<input type="text"/>
18 Rent - Personal Property regardless of amount	IC 130	18	<input type="text"/>
19 Premium and Annuity	IC 140	19	<input type="text"/>
20 Prizes regardless of amount	IC 120	20	<input type="text"/>
21 Professional Fees Paid to Gen. Professional Partnerships (Except to partnership of medical practitioners)	IC 021	21	<input type="text"/>
22 Transportation Contractors for the Carriage of Goods and Merchandise Below P2,000	IC 160	22	<input type="text"/>
23 Others (Specify)	IC 150		
23A <input type="text"/>		23A	<input type="text"/>
23B <input type="text"/>		23B	<input type="text"/>
24 Total		24	<input type="text"/>

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.

25 \_\_\_\_\_  
Payor/Authorized Agent Signature over Printed Name

26 \_\_\_\_\_  
Title/Position of Signatory

Note: "Others" (Nos. 16 and 23) includes business profits and independent services as defined in the appropriate tax treaty.

FORM 2304

(Certificate of Income Payment Not Subject to Withholding Tax)

NOTES:

- a.) Payor information and explanations thereto are based on the items/numbers provided in the above mentioned certificate
- b.) Items 2 to 5C refer to the background information of the payee while items 6 to 9B refers to the background information of the payor
- c.) After accomplishing said certificate please attach to the applicable BIR Form 1701

1. Indicate the year covered by the certificate.

2-5 Payee's Information

2 Indicate the Taxpayer Identification Number

3 If the payee is not an individual indicate the name of the company

4 If the payee is an individual indicate the following on the boxes provided for:

4A - Last name

4B- First Name

4C- Middle Name

5 Refers to the registered address of the payee. Indicate the following on the boxes provided for:

5A- Local Address

5B -Zip Code

5C -Foreign Address if applicable

6 Payor's Information

6 Indicate the Taxpayer Identification Number

7 If the payor is not an individual indicate the name of the company

8 If the payor is an individual indicate the following on the boxes provided for:

8A - Last name

8B - First Name

8C - Middle Name

9 Refers to the registered address. Indicate the following on the boxes provided for:

9A - Local Address

9B - Zip Code

10 - 16 Refers to the nature of Income payments paid to an individual payee

10 Indicate the amount of interest paid which is not subject to withholding tax, such as interest on personal, etc.

11 Indicate the amount paid on rental of personal property regardless of the amount paid.

12 Indicate the amount of premium and annuity paid.

Premiums means the agreed price for assuming and carrying the risk which may be payable in one sum or in installments. In this case, premium refers to insurance premium paid to insurance companies by individual or juridical persons except premium paid by government agencies.

Annuity is a yearly sum stipulated to be paid to another in fee, or for life or years, and chargeable only on the person of the grantor.

13 Indicate the amount of pension paid in case the withholding agent has no approved retirement plan and has failed to withhold the tax on such income payment.

14 Indicate the amount of prizes and award not exceeding P 10,000.00 except Phil. Charity Sweepstakes and Lotto Winnings

15 Indicate the amount paid to a transportation contractor for the carriage of goods and merchandise not to exceed P 2,000.00 per month regardless of the number of shipments during the month.

16 Indicate the amount of other income, fixed and determinable gain, profit and income such as gain sale of personal assets, goodwill, etc.

17 - 23 Refers to the nature of income payments paid to a corporation

17 Indicate the amount of the interest paid which is not subject to withholding tax, such as interest on personal loans, etc.

18 Indicate the payment, regardless of the amount paid on rental on personal properties.

19 Indicate the amount of premium and annuity paid.

Premium means the agreed price for assuming and carrying the risk which may be payable in one sum or in installments. In this case, premium refers to insurance premium paid to insurance companies by individual or juridical persons except premium paid by government agencies.

Annuity is a yearly sum stipulated to be paid to another in fee, or for life or years, and chargeable only on the person of the grantor

20 Indicate the amount of pension paid in case the WITHHOLDING AGENT has no approved retirement plan and has failed to withhold the tax on such income payment.

21 Indicate the amount of prizes and award not exceeding P 10,000.00 except Phil. Charity Sweepstakes and Lotto Winnings.

22 Indicate the amount paid to a transportation contractor for the carriage of goods and merchandise not to exceed P 2,000.00 per month regardless of the number of shipments during the month.

23 Indicate the amount of other income, fixed and determinable gain, profit and income such as gain on sale of corporate assets, goodwill, etc.

24 Indicate the total amount of income payment paid by adding the amount listed from nos. 10 to 23.

25 Indicate your name or the name of your authorized agent issuing this certificate and sign over the printed name.

26 Indicate the title / position of the payor / authorized agent who signed this certificate.