

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

SCHEDULES OF ALPHANUMERIC TAX CODES					
A Income Payments subject to Expanded Withholding Tax	ATC		A Income Payments subject to Expanded Withholding Tax	ATC	
	Individual	Corporation		Individual	Corporation
Professional (Lawyers, CPAs, Engineers, etc.) If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	WI010 WI011		Payment by the General Professional Partnerships (GPPs) to its partners If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000	WI152 WI153	
Professional (Lawyers, CPAs, Engineers, etc.) If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000		WC010 WC011	Income payments made by credit card companies Additional income payments to government personnel from importers, shipping and airline companies or their agents for overtime services	WI156 WI159	WC156
Professional entertainers such as, but not limited to actors and actresses, singers, lyricist, composers, emcees If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	WI020 WI021		Income payments made by the government and government-owned and controlled corporations (GOCCs) to its local/resident suppliers of goods other than those covered by other rates of withholding tax Income payments made by the government and government-owned and controlled corporations (GOCCs) to its local/resident suppliers of services other than those covered by other rates of withholding tax	WI640 WI157	WC640 WC157
Professional entertainers such as, but not limited to actors and actresses, singers, lyricists, composers, emcees If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000		WC020 WC021	Income payment made by top withholding agents to their local/resident supplier of goods other than those covered by other rates of withholding tax Income payment made by top withholding agents to their local/resident supplier of services other than those covered by other rates of withholding tax	WI158 WI160	WC158 WC160
Professional athletes including basketball players, pelotaris and jockeys If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	WI030 WI031		Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	WI515 WI516	
Professional athletes including basketball players, pelotaris and jockeys If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000		WC030 WC031	Commissions, rebates, discounts and other similar considerations paid/ granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000		WC515 WC516
All directors and producers involved in movies, stage, radio, television and musical productions If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	WI040 WI041		Gross payments to embalmers by funeral parlors Payments made by pre-need companies to funeral parlors	WI530 WI535	
All directors and producers involved in movies, stage, radio, television and musical productions If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000		WC040 WC041	Tolling fees paid to refineries Income payments made to suppliers of agricultural products in excess of cumulative amount of P 300,000 within the same taxable year	WI540 WI610	
Management and technical consultants If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	WI050 WI051		Income payments on purchases of minerals, mineral products and quarry such as but not limited to silver, gold, marble, granite, gravel, sand, boulders and other mineral products except purchases by Bangko Sentral ng Pilipinas	WI630	WC630
Management and technical consultants If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000		WC050 WC051	Income payments on purchases of minerals, mineral products and quarry resources by Bangko Sentral ng Pilipinas (BSP) from gold miners/suppliers under PD 1899, as amended by RA No. 7076	WI632	WC632
Business and bookkeeping agents and agencies If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	WI060 WI061		On gross amount of refund given by MERALCO to customers with active contracts as classified by MERALCO On gross amount of refund given by MERALCO to customers with terminated contracts as classified by MERALCO	WI650 WI651	WC650 WC651
Business and bookkeeping agents and agencies If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000		WC060 WC061	On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Non- Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO	WI660 WI661	WC660 WC661
Insurance agents and insurance adjusters If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	WI070 WI071		On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU) On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU)	WI662 WI663	WC662 WC663
Insurance agents and insurance adjusters If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000		WC070 WC071	Income payments made by political parties and candidates of local and national elections on all their purchases of goods and services related to campaign expenditures, and income payments made by individuals or juridical persons for their purchases of goods and services intended to be given as campaign contributions to political parties and candidates Income payments received by Real Estate Investment Trust (REIT)		WC680 WC690
Other recipients of talent fees If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	WI080 WI081		Interest income derived from any other debt instruments not within the coverage of deposit substitutes and Revenue Regulations No. 14-2012 Income payments on locally produced raw sugar	WI710 WI720	WC710 WC720
Other recipients of talent fees If gross income for the current year did not exceed P 720,000 If gross income exceeds P 720,000		WC080 WC081	Sale of Real Property (Ordinary Asset)	WI555 WI556 WI557 WI558	WC555 WC556 WC557 WC558
Fees of directors who are not employees of the company If gross income for the current year did not exceed P 3M If gross income is more than P 3M or VAT Registered regardless of amount	WI090 WI091		B Money Payments Subject to Withholding of Business Tax by Government or Private Payor (Individual & Corporate)		
Rentals: On gross rental or lease for the continued use or possession of personal property in excess of Ten thousand pesos (P 10,000) annually and real property used in business which the payor or obligor has not taken title or is not taking title, or in which has no equity; poles, satellites, transmission facilities and billboards	WI100	WC100	Persons Exempt from VAT under Sec. 109BB (creditable)-Government Withholding Agent	WB080	
Cinematographic film rentals and other payments to resident individuals and corporate cinematographic film owners, lessors or distributors	WI110	WC110	Persons Exempt from VAT under Sec. 109BB (creditable)-Private Withholding Agent	WB082	
Income payments to certain contractors	WI120	WC120	VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (creditable)	WV012	
Income distribution to the beneficiaries of estates and trusts	WI130		VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (creditable)	WV022	
Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service Practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers)	WI139 WI140				
Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service Practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers)		WC139 WC140			
Professional fees paid to medical practitioners (includes doctors of medicine, doctors of veterinary science & dentists) by hospitals & clinics or paid directly by Health Maintenance Organizations (HMOs) and/or similar establishments	WI151 WI150				
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