

(To be filled up by the BIR)

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Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Annual Income Tax Return

For Corporation, Partnership and Other Non-Individual Taxpayer

BIR Form No.

1702

June 2011 (ENCS)

All information must be written in CAPITAL LETTERS.

Fill in all blank spaces. Shade all applicable circles.

TO BE FILED IN THREE (3) COPIES: (1) BIR FILE COPY (2) BIR ENCODING COPY (3) TAXPAYER FILE COPY

1 For the 2 Year Ended (MM/YYYY)	<input type="radio"/> Calendar <input type="radio"/> Fiscal	3 Amended Return? <input type="radio"/> Yes <input type="radio"/> No	4 Short Period Return? <input type="radio"/> Yes <input type="radio"/> No	5 Alphanumeric Tax Code (ATC) IC 055	Minimum Corporate Income Tax (MCIT)
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Part 1 Background Information

6 Taxpayer Identification Number (TIN)	7 RDO Code	8 Date of Incorporation (MM/DD/YYYY)
9 Taxpayer's Name		
10 Registered Address (Unit/Room Number/Floor) (Building Name) (Lot Number) (Block Number) (Phase Number) (Building Number) (Street Name) (Subdivision/Village) (Barangay) (Municipality/City) (Province) (Zip Code)		
11 Contact Number	12 E-mail Address	

13 Line of Business	14 Method of Deduction <input type="radio"/> Itemized Deduction <input type="radio"/> Optional Standard Deduction (OSD)
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15 Are you availing of Tax Relief under Special or International Tax Treaty? No Yes If yes, fill out spaces below:

	Exempt	Special Rate	Regular/Normal Rate (Special Tax Relief)
15A/B Investment Promotion Agency (IPA)	15A	15B	15E
15C/D/E Legal Basis	15C	15D	15F
15F/G/H Registered Activity/Program (Registration Number)	15F	15G	15H
15I/J Special Tax Rate	15I	15J	
Effectivity Date of Tax Relief			
15K/L/M From (MM/DD/YYYY)	15K	15L	15M
15N/O/P To (MM/DD/YYYY)	15N	15O	15P

Part II Computation of Tax

	Exempt	Special Rate	Regular/Normal Rate
16 Sales/Revenues/Receipts/Fees (from Item 80J/K/L)*	16A	16B	16C
17 Less: Cost of Sales/Services (from Item 81J/K/L)*	17A	17B	17C
18 Gross Income from Operation (Item 16 less Item 17) (from Item 82J/K/L)*	18A	18B	18C
19 Add: Other Taxable Income not Subjected to Final Tax (from Item 83J/K/L)*	19A	19B	19C
20 Total Gross Income (Sum of Item 18 & 19)(from Item 84J/K/L)*	20A	20B	20C
Less: Allowable Deductions			
21 Optional Standard Deduction (40% of Item 20)(from Item 85J/K/L)*	21A	21B	21C
OR			
22 Regular Allowable Itemized Deductions (from Item 86J/K/L)*	22A	22B	22C
23 Special Allowable Itemized Deductions (Specify) (from Item 87J/K/L/V/W/X)*			
23A/B/C Incentive	23A	23B	23C
23D/E/F Legal Basis	23D	23E	23F
24 Allowance for NOLCO (from Item 57)	24A	24B	24C
25 Total Itemized Deductions (Sum of Items 22, 23 & 24)(from Item 89J/K/L)*	25A	25B	25C

*If with multiple activities per tax regime, use Supplemental Form (Schedule 4)

	Exempt	Special Rate	Regular/Normal Rate
26 Net Taxable Income (Item 20 less Item 21 OR Item 25) (from Item 90J/K/L)*	26A	26B	26C
27 Applicable Income Tax Rate (i.e., special rate or regular/normal rate)	27A %	27B %	27C %
28 Income Tax Due other than MCIT (Item 26 x Item 27)	28A	28B	28C
29 Less: Share of Other Agencies	29		
30 Net Income Tax Due to National Government (Item 28B less Item 29)	30		
31 MCIT (2% of Gross Income in Item 20C)			31
32 Income Tax Due (MCIT in Item 31 or Normal Income Tax in Item 28C, whichever is higher)			32
33 Less: Tax Credits/Payments (attach proof)			
33A Prior Year's Excess Credits Other Than MCIT			33A
33B Income Tax Payment under MCIT from Previous Quarter/s			33B
33C Income Tax Payment under Regular/Normal Rate from Previous Quarter/s			33C
33D Excess MCIT Applied this Current Taxable Year			33D
33E/F Creditable Tax Withheld from Previous Quarter/s	33E	33F	
33G/H Creditable Tax Withheld per BIR Form No. 2307 for the Fourth Quarter	33G	33H	
33I Foreign Tax Credits, if applicable	33I	33J	
33K/L Tax Paid in Return Previously Filed, if this is an Amended Return	33K	33L	
33M Income Tax Payment under Special Rate from Previous Quarter/s	33M		
33N Special Tax Credits (from Item 44) (from Item 103J/K/L)*	33N		
33O/P Other Credits/Payments, specify _____	33O		33P
33Q/R Total Tax Credits/Payments (Sum of Items 33E, G, I, K, M, N & O/ 33A, B, C, D, F, H, J, L & P)	33Q		33R
34 Net Tax Payable/(Overpayment) (Item 30 less Item 33Q/ Item 32 less Item 33R)	34A		34B
35 Aggregate Tax Payable/(Overpayment) (Sum of Item 34A & 34B)		35	
36 Add: Penalties			
36A Surcharge		36A	
36B Interest		36B	
36C Compromise		36C	
36D Total Penalties (Sum of Items 36A, 36B & 36C)		36D	
37 Total Amount Payable/(Overpayment) (Sum of Item 35 & 36D)		37	

If overpayment, shade one circle only (once the choice is made, the same is irrevocable):

To be refunded
 To be issued a Tax Credit Certificate (TCC)
 To be carried over as tax credit for next year/quarter

	Tax Relief Availment		
	Exempt	Special Rate	Regular/Normal Rate
38 Regular Income Tax Otherwise Due (30% of the Total of Item 23 & 26) (from Item 97J/K/L)*	38A	38B	38C
39 Less: Income Tax Due (from Item 28) (from Item 98J/K/L)*	39A	39B	39C
40 Tax Relief Availment before Special Tax Credit (Item 38 less Item 39) (from Item 99J/K/L)	40A	40B	40C
Breakdown of Item 40			
41 Tax Relief Availment on Gross/Net Income (Item 26 x 30% less Item 28) (from Item 100J/K/L)	41A	41B	41C
42 Tax Relief on Special Allowable Itemized Deductions (Item 23 x 30%) (from Item 101J/K/L)	42A	42B	42C
43 Sub Total of Item 41 & 42 which is equal to Item 40 (from Item 102J/K/L)	43A	43B	43C
44 Special Tax Credit (from Item 103J/K/L)	44A	44B	44C
45 Total Tax Relief Availment (Sum of Item 43 & 44) (from Item 104J/K/L)	45A	45B	45C

Part IV		Details of Payment				Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount		
46 Cash/Bank Debit Memo	46A	46B	46C	46D		
47 Check	47A	47B	47C	47D		
48 Tax Debit Memo	48A	48B	48C	48D		
49 Others	49A	49B	49C	49D		

NOTE: Read Guidelines and Instructions on Page 4.
 *If with multiple activities per tax regime, use Supplemental Form (Schedule 4)

Schedule 1		Computation of Net Operating Loss Carry Over (NOLCO)																				
50	Gross Income	50																				
51	Less: Total Deductions exclusive of NOLCO & Deductions under Special Laws	51																				
52	Net Operating Loss Carry Over (to Schedule 1A)	52																				

Schedule 1A		Computation of Available Net Operating Loss Carry Over (NOLCO) (attach additional sheet/s, if necessary)																				
Net Operating Loss				Net Operating Loss Carry Over (NOLCO)								Net Operating Loss (Unapplied)										
Year Incurred		Amount		Applied Previous Year				Applied Current Year				Expired				Net Operating Loss (Unapplied)						
53		53A		53B				53C					53D					53E				
54		54A		54B				54C					54D					54E				
55		55A		55B				55C					55D					55E				
56		56A		56B				56C					56D					56E				
57	Total (Sum of Items 53C, 54C, 55C & 56C) (to Item 24)																					

Schedule 2		Computation of Excess Minimum Corporate Income Tax (MCIT) of Previous Year													
Year		Normal Income Tax as adjusted				MCIT		Excess MCIT over Normal Income Tax as adjusted		Balance MCIT Still Allowable as Tax Credit		Expired/Used Portion of Excess MCIT		Excess MCIT Applied this Current Taxable Year	
58															
59															
60															
61															

Schedule 3		Reconciliation of Net Income Per Books Against Taxable Income (attach additional sheet/s, if necessary)																				
62		Special Rate					Regular/Normal Rate															
62 Net Income/(Loss) per books		62A																				
Add: Non-deductible Expenses/Taxable Other Income		63																				
63		63A																				
64		64A																				
65 Total (Sum of Items 62, 63 & 64)		65A																				
Less: Non-taxable Income and Income Subjected to Final Tax		66																				
66		66A																				
67		67A																				
Special Deductions		68																				
68		68A																				
69		69A																				
70 Total (Sum of Items 66, 67, 68 & 69)		70A																				
71 Net Taxable Income/(Loss) (Item 65 less Item 70)		71A																				

We declare under the penalties of perjury, that this annual return has been made in good faith, verified by us, and to the best of 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.

72 _____
 President/Vice President/Principal Officer/Accredited Tax Agent
 (Signature over Printed Name)

 Title/Position of Signatory

 TIN of Signatory

 Tax Agent Accreditation No./Atty's Roll No. (if applicable)

 Date of Issuance

 Date of Expiry

73 _____
 Treasurer/Assistant Treasurer
 (Signature over Printed Name)

 Title/Position of Signatory

 TIN of Signatory

ATC	DESCRIPTION	TAX RATE	TAX BASE	ATC	DESCRIPTION	TAX RATE	TAX BASE
IC 010	1. a. In General	30%	Taxable Income from All Sources	IC 011	7. Exempt Corporation	0%	
IC 055	b. Minimum Corporate Income Tax	2%	Gross Income	IC 010	a. On Exempt Activities	30%	Taxable Income from All Sources
IC 030	2. Proprietary Educational Institutions	10%	Taxable Income from All Sources	IC 021	b. On Taxable Activities	exempt	
IC 055	a. Proprietary Educational Institution whose gross income from unrelated trade, business or other activity exceeds fifty percent (50%) of the total gross income from all sources.	30%	Taxable Income from All Sources	RESIDENT FOREIGN CORPORATION			
IC 055	b. Minimum Corporate Income Tax	2%	Gross Income	IC 070	1. a. In General	30%	Taxable Income from Within the Philippines
IC 031	3. Non-Stock, Non-Profit Hospitals	10%	Taxable Income from All Sources	IC 055	b. Minimum Corporate Income Tax	2%	Gross Income
IC 055	a. Non-Stock, Non-Profit Hospitals whose gross income from unrelated trade, business or other activity exceeds fifty percent (50%) of the total gross income from all sources.	30%	Taxable Income from All Sources	IC 080	2. International Carriers	2.5%	Gross Philippine Billing
IC 055	b. Minimum Corporate Income Tax	2%	Gross Income	IC 101	3. Regional Operating Headquarters*	10%	Taxable Income
IC 040	4. a. Government Owned and Controlled Corporations(GOCC), Agencies & Instrumentalities	30%	Taxable Income from All Sources	4. Corporation covered by Special Law*			
IC 055	b. Minimum Corporate Income Tax	2%	Gross Income	IC 190	5. Offshore Banking Units (OBUs)		
IC 041	5. a. National Government and Local Government Units (LGU)	30%	Taxable Income from Proprietary Activities		a. Foreign Currency Transaction not subjected to Final Tax	10%	Gross Taxable Income on Foreign Currency Transactions not subjected to Final Tax
IC 055	b. Minimum Corporate Income Tax	2%	Gross Income		b. Other than Foreign Currency Transaction	30%	Taxable Income Other Than Foreign Currency Transaction
IC 020	6. a. Taxable Partnership	30%	Taxable Income from All Sources	IC 191	6. Foreign Currency Deposit Units (FCDU)		
IC 055	b. Minimum Corporate Income Tax	2%	Gross Income		a. Foreign Currency Transacti on not subjected to Final Tax	10%	Gross Taxable Income on Foreign Currency Transactions not subjected to Final Tax
					b. Other than Foreign Currency Transaction	30%	Taxable Income Other Than Foreign Currency Transaction

*Please refer to Revenue District Offices

Schedule 4 Tax Relief Under Special Law/International Tax Treaty

Section 1 Taxpayer's Activity Profile

74 Tax Regime (e.g., Exempt, Special, Regular)	74A	74B	74C	74D	74E	74F
75 Investment Promotion Agency (IPA)	75A	75B	75C	75D	75E	75F
76 Legal Basis	76A	76B	76C	76D	76E	76F
77 Registered Activity/Program (Registration Number)	77A	77B	77C	77D	77E	77F
78 Special Tax Rate	78A %	78B %	78C %	78D %	78E %	78F %
79 Effectivity Date of Tax Relief	79A	79B	79C	79D	79E	79F
From (MM/DD/YYYY)	79J	79K	79L	79M	79N	79O
To (MM/DD/YYYY)	79P	79Q	79R	79S	79T	79U

Section 2 Computation of Tax per Activity

80 Sales/Revenues/Receipts/Fees (net of Sales Return, Allowances & Discounts)	80A	80B	80C	80D	80E	80F
81 Less: Cost of Sales/Services	81A	81B	81C	81D	81E	81F
82 Gross Income from Operation (Item 80 less Item 81)	82A	82B	82C	82D	82E	82F
83 Add: Other Taxable Income not Subjected to Final Tax	83A	83B	83C	83D	83E	83F
84 Total Gross Income/Gross Taxable Income (Sum of Items 82 & 83)	84A	84B	84C	84D	84E	84F
Less: Allowable Deductions						
85 Optional Standard Deduction (OSD) (40% of Gross Income in Item 84)	85A	85B	85C	85D	85E	85F
OR Allowable Itemized Deductions						
86 Regular Allowable Itemized Deductions	86A	86B	86C	86D	86E	86F
87 Special Allowable Itemized Deductions (specify)						
Incentive	87A	87B	87C	87D	87E	87F
Legal Basis	87M	87N	87O	87P	87Q	87R
88 Allowance for NOLCO (from Item 57)	88A	88B	88C	88D	88E	88F
89 Total Itemized Deductions (Sum of Items 86, 87 & 88)	89A	89B	89C	89D	89E	89F
90 Net Taxable Income/Net Income (Item 84 less Item 85 OR Item 89)	90A	90B	90C	90D	90E	90F
91 Applicable Income Tax Rate (i.e., special or regular/normal rate)	91A %	91B %	91C %	91D %	91E %	91F %
92 Income Tax Due other than MCIT (Item 90 x Item 91)	92A	92B	92C	92D	92E	92F
93 Less: Share of Other Agencies	93A	93B	93C	93D	93E	93F
94 Net Income Tax Due to National Government (Item 92 less Item 93)	94A	94B	94C	94D	94E	94F
95 MCIT (2% of Gross Income in Item 84)	95A	95B	95C	95D	95E	95F
96 Income Tax Due (Normal Income Tax in Item 92 or MCIT in Item 95, whichever is higher)	96A	96B	96C	96D	96E	96F

Section 3 Tax Relief Availment

97 Regular Income Tax Otherwise Due (30% of the total of Items 87 & 90)	97A	97B	97C	97D	97E	97F
98 Less: Income Tax Due (from Item 92)	98A	98B	98C	98D	98E	98F
99 Tax Relief Availment before Special Tax Credit (Item 97 less Item 98)	99A	99B	99C	99D	99E	99F
Breakdown of Item 99						
100 Tax Relief Availment on Gross/Net Income (Item 90 x 30% less Item 92)	100A	100B	100C	100D	100E	100F
101 Tax Relief on Special Allowable Itemized Deductions (Item 87 x 30%)	101A	101B	101C	101D	101E	101F
102 Sub Total of Item 100 & 101 which is equal to Item 99	102A	102B	102C	102D	102E	102F
103 Special Tax Credit	103A	103B	103C	103D	103E	103F
104 Total Tax Relief Availment (Sum of Item 102 & 103)	104A	104B	104C	104D	104E	104F

GUIDELINES AND INSTRUCTIONS

Who Shall File

Every corporation, partnership no matter how created or organized, joint stock companies, joint accounts, associations (except foreign corporation not engaged in trade or business in the Philippines and joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal and other energy operations), government-owned or controlled corporations, agencies and instrumentalities shall render a true and accurate income tax return in accordance with the provisions of the Tax Code. The return shall be filed by the president, vice-president or other principal officer, and shall be sworn to by such officer and by the treasurer or assistant treasurer.

Every general professional partnership (GPP) shall file this return setting forth the items of gross income and of deductions and the names, TINs, addresses and shares of each of the partners.

When and Where to File and Pay

A. For Electronic Filing and Payment System (eFPS) Taxpayer
The return shall be e-filed and the tax shall be e-paid on or before the 15th day of the fourth month following the close of the taxpayer's taxable year using the eFPS facilities thru the BIR website <http://www.bir.gov.ph>.

B. For Non-Electronic Filing and Payment System (Non-eFPS) Taxpayer
The return shall be filed and the tax shall be paid on or before the 15th day of the fourth month following the close of the taxpayer's taxable year with any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer's principal office is registered. In places where there are no AABs, the return shall be filed and the tax shall be paid with the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO.

In case of "NO PAYMENT RETURNS" the same shall be filed with the RDO where the taxpayer's principal office is registered or with the concerned RCO under the same RDO.

Rate of Income Tax

The regular/normal rate of income tax is 30% of net taxable income. However, preferential/special rate is accorded to a taxpayer pursuant to the provisions of the Tax Code and/or any prevailing special laws.

Minimum Corporate Income Tax (MCIT)

A minimum corporate income tax (MCIT) of two percent (2%) of the gross income is imposed upon any domestic corporation and resident foreign corporation beginning on the fourth (4th) taxable year (whether calendar or fiscal year, depending on the accounting period employed) immediately following the taxable year in which such corporation commenced its business operation. The MCIT shall be imposed whenever the corporation has zero or negative taxable income or whenever the amount of minimum corporate income tax is greater than the normal income tax due from such corporation. Any excess of the MCIT over the normal income tax shall be carried forward and credited against the normal income tax for the three (3) immediate succeeding taxable years.

The computation and the payment of MCIT shall apply each time a corporate income tax return is filed, whether quarterly or annual basis.

Deductions

A corporation shall choose either the itemized or optional standard deduction. It shall indicate the choice by marking with "X" the appropriate box, otherwise, the corporation shall be considered as having availed of the itemized deduction. Such choice made in the initial quarterly return during the taxable year is irrevocable for the said year for which the return is made.

Optional Standard Deduction (OSD) – A maximum of 40% of the gross income shall be allowed as deduction in lieu of the itemized deduction. However, a corporation who availed and claimed this deduction is still required to submit its financial statements when it files its annual tax return and to keep such records pertaining to its gross income.

Regular Allowable Itemized Deduction – There shall be allowed as deduction from gross income all the ordinary and necessary trade and business expenses paid or incurred during the taxable year in carrying on or which are directly attributable to the development, management, operation and/or conduct of the trade and business. Itemized deduction includes also interest, taxes, losses, bad debts, depreciation, depletion, charitable and other contributions, research and development and pension trust.

Special Allowable Itemized Deduction – There shall be allowable deduction from gross income in computing taxable income, in addition to the regular allowable itemized deduction, as provided under the existing regular and special laws, rules and issuances such as, but not limited to, Rooming-in and Breast-feeding Practices under R.A. 7600, Adopt-a-School Program under R.A. 8525, Senior Citizen Discount under R.A. 9257, Free Legal Assistance under R.A. 9999.

Tax Relief Availment

Taxpayer availing of any tax relief under the Tax Code and/or any prevailing special laws [e.g., Income Tax Holiday (ITH), preferential income tax rate, income tax exemption, additional special deductions, etc.] must completely fill-up Schedule 1 showing the details for each and every registered activity and/or program. In case the columns provided in Schedule 1 in the tax form proper are not adequate to cover all the registered activities, additional sheets of Schedule 1 must be accomplished, clearly indicating therein the number of sheets used in the said schedules, and the same must be filed together with the tax form proper.

Other Special Tax Credit refers to tax credit allowed under special laws, rules and issuances such as, but not limited to, 50% of training expenses under R.A. 7916.

Tax Refund/Credit

An excess of the total tax credits/payments over the actual income tax due computed in the final adjusted return may be refunded or issued with the Tax Credit Certificate to the taxpayer or credited against its estimated income tax liabilities for the quarters of the succeeding taxable years. The taxpayer shall exercise its option by marking with an "x" the appropriate box, which option shall be considered irrevocable for that taxable period. Thus, once the taxpayer opted to carry-over and apply the excess income tax against income tax due for the succeeding taxable year, no application for cash refund or issuance of a tax credit certificate shall be allowed. In case the taxpayer fails to signify its choice, the excess payment shall be automatically carried-over to the next taxable period.

Penalties

- There shall be imposed and collected as part of the tax:
1. A surcharge of twenty five percent (25%) for each of the following violations:
 - a) Failure to file any return and pay the amount of tax or installment due on or before the due dates;
 - b) Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
 - c) Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed, on or before the due date;

- d) Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
2. A surcharge of fifty percent (50%) of the basic tax or of the deficiency tax shall be imposed in case of willful neglect to file the return within the period prescribed by the Tax Code and/or by rules and regulations or in case a false or fraudulent return is filed.
 3. Interest at the rate of twenty percent (20%) per annum on any unpaid amount of tax, from the date prescribed for the payment until it is fully paid.
 4. Compromise penalty, pursuant to existing/applicable revenue issuances.

Attachments Required

1. Certificate of independent CPA duly accredited by the BIR (The CPA Certificate is required if the gross quarterly sales, earnings, receipts or output exceed P 150,000).
2. Supplemental Form (Schedule 4) for taxpayers with multiple activities per tax regime.
3. Account Information Form (AIF) and/or Financial Statements (FS), including the following schedules prescribed under existing revenue issuances which must form part of the Notes to the audited FS:
 - a. Sales/Receipts/Fees
 - b. Cost of Sales/Services
 - c. Non-Operating and Taxable Other Income
 - d. Itemized Deductions (if taxpayer did not avail of OSD)
 - e. Taxes and Licenses
 - f. Other information prescribed to be disclosed in the notes to FS
4. Statement of Management's Responsibility (SMR) for Annual Income Tax Return.
5. Certificate of Income Payments not subjected to Withholding Tax (BIR Form No. 2304).
6. Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307).
7. Duly approved Tax Debit Memo, if applicable.
8. Proof of prior years' excess credits, if applicable.
9. Proof of Foreign Tax Credits, if applicable.
10. For amended return, proof of tax payment and the return previously filed.
11. Certificate of Tax Treaty Relief/Entitlement issued by the concerned Investment Promotion Agency (IPA).
12. Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax at Source (SAWT), if applicable.
13. Proof of other tax payment/credit, if applicable.
14. Schedule for returns filed by General Professional Partnership.

NAME	TIN	ADDRESS	SHARE OF EACH PARTNER

Note: All Background information must be properly filled up.

- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
 - A. For CPAs and others (individual practitioners and members of GPPs);
 - a.1 Taxpayer Identification Number (TIN); and
 - a.2 Certificate of Accreditation Number, Date of Issuance, and Date of Expiry.
 - B. For members of the Philippine Bar (individual practitioners, members of GPPs);
 - b.1 Taxpayer Identification Number (TIN); and
 - b.2 Attorney's Roll number or Accreditation Number, if any.