

INSTRUCTIONS

1. **BUSINESS NAME & MAILING ADDRESS:** Enter Registered Name and Mailing Address as shown on Business License.
2. **ID:** Enter Business Identification number assigned for the company.
 - Example: 01234500
3. **PERIOD:** Enter the beginning of the quarter; **TO:** Enter the end of the quarter
 - Period: Jan 1 To: Mar 31
4. **DUE DATE:** Enter the Due Date of the tax return. Due date is 30 days after the end of a quarter.
 - Jan 1 – Mar 31, is due April 30
 - Apr 1 – Jun 30, is due July 30
 - Jul 1 – Sep 30, is due October 30
 - Oct 1 – Dec 31, is due January 30 of the following year.

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1. **GROSS REVENUE:** Enter the gross revenue. All gross/cash receipts.

ALLOWABLE DEDUCTION:

2. **CITIZEN:** Deduct the total amount of gross wages/salaries for the whole quarter provided withholding tax was paid.
 3. **PCC VOCATIONAL CERTIFICATE:** Deduct 200% of the gross wages/salaries(provide copy).
 4. **NON-CITIZEN:** Deduct up to \$5,000 of gross wages/salaries for the quarter.
5. **TOTAL DEDUCTIONS:** Add the Allowable Deductions and enter the amount.
 6. **TAXABLE REVENUE:** Gross Revenue – Total Deductions (#1 - #5).
 7. **TAX DUE:** Taxable Revenue x 4% (#6 x 4%)
 8. **NUMBER OF DAYS LAPSED:** Enter the number of days past the due date.
 - Example: If due date for 1st quarter is April 30 but tax return is paid May 5, the Number of Days Lapsed is 5.
 9. **PENALTY:** Enter the amount of the Penalty. (see formula in front page)
 10. **INTEREST:** Enter the amount of the Interest. (see formula in front page)
 11. **TOTAL DUE AND PAYABLE:** Enter the sum of #7, 9, and 10.

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1. **PRINT NAME:** Print Name of person preparing the tax return.
 2. **SIGNATURE:** Signature of the person preparing the tax return.
 3. **DATE:** Enter date when the tax return was prepared.