

(To be filled up by the BIR)

DLN:

PSOC:

PSIC:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Documentary Stamp
Tax Declaration/Return
(ONE- TIME TRANSACTIONS)

BIR Form No.

2000-OT

June 2006 (ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 Date of Transaction/ Purchase (MM/DD/YYYY)	2 Amended Return? Yes No	3 No. of Sheets Attached	4 ATC
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Part I Background Information

5 TIN	6 RDO Code	7 Telephone No.
8 Taxpayer's Name (For Individual) Last Name, First Name, Middle Name/(For Non-individuals) Registered Name		
9 Registered Address		
		10 Zip Code

Part II Details of Transactions

11 Nature of transaction	
11A <input type="checkbox"/> Transfer of Real Property classified as capital asset	<input type="checkbox"/> Transfer of shares of stock not traded through the local stock exchange (Does not include original issue of shares of stock by the issuing corporation)
<i>Parties to the transaction</i>	
11B (Seller/Transferor)	11C (Buyer/Transferee)
11D Taxpayer Identification Number	11E Taxpayer Identification Number
12 Brief Description of Property Sold (attach additional sheet/s if necessary)	
<input type="checkbox"/> Real Property	
Location of Real Property	
RDO Code of Location of Property	
12A Classification of Real Property	
<input type="checkbox"/> Residential	<input type="checkbox"/> Commercial
<input type="checkbox"/> Agricultural	<input type="checkbox"/> Industrial
<input type="checkbox"/> Condominium Residential	<input type="checkbox"/> Condominium Commercial
<input type="checkbox"/> Others (specify)	
12B Area of Property Sold (sq. m.)	12C TCT/OCT/CCT No.
12E Selling Price	12F Fair Market Value of Property Sold (Schedule 1)
<input type="checkbox"/> Shares of Stocks not Traded in the Local Stock Exchange	
12G Name of Corporate Stock	
12H Taxpayer Identification Number	
12I No. of Shares Sold	12J Stock Certificate No. (attach additional sheet/s, if necessary)
12K Par Value of Shares (for shares of stock with par value)	12L DST paid upon original issue of Shares of Stock sold (for shares of stock without par value)

Part III Computation of Tax

13 Taxable Base - Real Property (Item 12E or 12F, whichever is applicable)	13
14 Taxable Base - Shares of Stock (Item 12K or 12L, whichever is applicable)	14
15 Tax Rate	15
16 Tax Due	16
17 Less : Tax Paid in Return previously filed, if this is an amended return	17
18 Tax Still Due/(Overpayment)	18
19 Add: Penalties	
19A Surcharge	19B Interest
19C Compromise	19D
20 Total Amount Payable/(overpayment)(Sum of Items 18 and 19D)	20
In case of Overpayment, mark one box only: <input type="checkbox"/> To be refunded <input type="checkbox"/> To be Issued a Tax Credit Certificate	
(Note: The herein computation is still subject to review by the appropriate BIR Employee/Official)	

I declare, under the penalties of perjury, that this declaration 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.

21 President/Vice President/Principal Officer/Accredited Tax Agent/
Authorized Representative/Taxpayer
(Signature Over Printed Name)

22 Treasurer/Assistant Treasurer
(Signature Over Printed Name)

Title/Position of Signatory

TIN of Signatory

Title/Position of Signatory

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

Date of Issuance

Date of Expiry

TIN of Signatory

Stamp of Receiving
Office/AAB and
Date of Receipt
(RO's Signature/
Bank Teller's Initial)

Part IV Details of Payment

Particulars	Drawee Bank/ Agency	Number	Date			Amount
			MM	DD	YYYY	
23 Cash/Bank Debit Memo	23A	23B	23C		23D	
24 Check	24A	24B	24C		24D	
25 Tax Debit Memo	25A	25B	25C		25D	
26 Others	26A	26B	26C		26D	

Machine Validation/Revenue Official Receipt Details (If not filed with the bank)

Schedule 1					Fair market Value of Property Sold <i>(attach additional sheet/s if necessary)</i>		
		LAND		IMPROVEMENT		TOTAL	
1	Fair Market Value as determined by BIR Commissioner (Zonal Value/BIR Rules)	1A	<input type="text"/>	1B	<input type="text"/>	1C	<input type="text"/>
2	Fair Market Value as determined by Provincial/City Assessor's (per latest Tax Declaration)	2A	<input type="text"/>	2B	<input type="text"/>	2C	<input type="text"/>
3	Sum of Item 1A & 2B					3A	<input type="text"/>
4	Sum of Item 1B & 2A					4A	<input type="text"/>
5	Fair Market Value of Property Sold (The highest amount among the figures reflected under Items 1C, 2C, 3A & 4A)(to Item 12F)					5A	<input type="text"/>

DS TAX / ATC TABLE		
ATC	DOCUMENTS/TRANSACTIONS	TAX RATE
DS 102	Sales, Agreements to Sell, Memoranda of Sales, Deliveries or Transfer of Shares or Certificates of Stock with par value	P0.75/200
DS 125	In case of stock without par value	25 % of DST paid on original issue
DS 122	Deed of Sale and conveyance of real property	P 15/1,000

Who Shall File

This return shall be filed in triplicate by the following person making, signing, issuing, accepting or transferring the document or facility evidencing transaction:

- 1. Every natural or juridical person, resident or non-resident, for sale, barter, exchange or other onerous disposition of shares of stock in a domestic corporation, classified as capital asset, not traded in the local stock exchange;
- 2. Every withholding agent/buyer/seller on the sale, transfer or exchange of real property classified as capital asset. The “sale” includes pacto de retro sale and other forms of conditional sale; and
- 3. Every withholding agent/buyer/seller on the sale, transfer or exchange of real property classified as ordinary asset.

Whenever one party to the taxable document enjoys exemption from the tax herein imposed, the other party thereto who is not exempt shall be the one directly liable for the tax.

When and Where to File and Pay

The return shall be filed and the tax paid within five (5) days after the close of the month when the taxable document was made, signed, issued, accepted or transferred.

The return shall be filed with and the tax paid to the Authorized Agent Bank (AAB) within the territorial jurisdiction of Revenue District Office (RDO) where the seller/transferor is required to be registered or where the property is located in case of sale of real property. In places where there are no AAB’s, the return shall be filed directly with and tax paid to the Revenue Collection Officer (RCO) or duly Authorized City or Municipal Treasurer within the RDO where the seller/transferor is required to be registered or where the property is located in case of real property.

Where the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip which the bank teller shall machine validate as evidence that the BIR tax payment is deposited to the account of the Bureau of Treasury. The AAB receiving the tax return/payment form shall also machine validate and stamp mark the word “Received” on the return/payment form as proof of filing the return/payment form and payment of the tax by the taxpayer. The machine validation shall reflect the date of payment, amount paid and transactions code, the name of the bank, branch code, teller’s code and teller’s initial. Bank debit advice/memo shall still be issued to taxpayers paying under the bank debit system.

Taxable Base

- A. For Transfer of Shares of Stocks:
 - For **Shares of Stocks With Par Value**, the documentary stamp tax shall be based on the par value of shares being sold or transferred; and
 - For **Shares of Stocks Without Par Value**, the documentary stamp tax shall be based on documentary stamp tax paid upon the original issue of the stock.
- B. For Transfer of Real Property (Capital and Ordinary assets):
 - The Documentary Stamp Tax shall be based on whichever is higher of the following:
 - 1) The fair market value as determined by the Commissioner (zonal value);
 - 2) The fair market value as shown in the Schedule of Values of the Provincial and City Assessors; or
 - 3) The selling price of the property or fair market value of the property received in an exchange transaction.
 - Provided, that when the sale is thru mortgage foreclosure sale or when one of the contracting parties is the Government, the tax herein imposed shall be based on the actual consideration.

In case of sale of real property paid under installment payment or deferred payment basis, the payment of documentary stamp tax (DST) shall accrue upon the execution of the Deed of Absolute Sale but the basis for the imposition

thereof shall be the gross selling price or fair market value of the property, whichever is higher, at the time of the execution of the Contract to Sell.

Effect of Failure to Stamp Taxable Document

An instrument, document or paper which is required by law to be stamped and which has been signed, issued, accepted or transferred without being duly stamped, shall not be recorded, nor shall it or any copy thereof or any record of transfer of the same be admitted or used in evidence in any court until the requisite stamp or stamps shall have been affixed thereto and cancelled.

No notary public or other officer authorized to administer oaths shall add his jurat or acknowledgment to any document subject to documentary stamp tax unless the proper documentary stamps are affixed thereto and cancelled.

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 date;
 - 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 tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
 - a. Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
 - b. In case a false or fraudulent return is wilfully made.
- 3. Interest at the rate of twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations, on any unpaid amount of tax, from the date prescribed for the payment until the amount is fully paid.
- 4. Compromise penalty.

Attachments

- 1. Photocopy of the document to which the documentary stamp shall be affixed;
- 2. Original copy of duly approved Tax Debit Memo, if applicable;
- 3. Proof of exemption under special laws, if applicable.
- 4. Proof of payment of documentary stamp tax paid upon the original issue of the stock, if applicable.

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.

- BIR Form 2000-OT (in triplicate copies) should be filed for every taxable document/transaction. Constructive affixture means filing a tax return and paying the tax in accordance with the law.
- TIN = Taxpayer Identification Number.