



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City

October 10, 2019

REVENUE MEMORANDUM CIRCULAR NO. 106-2019

**SUBJECT** : Circularizing the Availability of Revised BIR Form No. 2000-OT [Documentary Stamp Tax Declaration/Return (One Time Transactions)], January 2018 (ENCS)

**TO** : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is issued to prescribe the newly revised BIR Form No. 2000-OT [Documentary Stamp Tax Declaration/Return (One Time Transaction)] January 2018 (ENCS) hereto attached as **Annex "A"**, which was revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law.

The **revised manual return** is already available in the BIR website ([www.bir.gov.ph](http://www.bir.gov.ph)) under the BIR Forms-Documentary Stamp Tax Return section. However, the form is not yet available in the Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, all taxpayers shall use manual return in filing and paying the tax due thereon.

Taxpayers shall download the PDF version of the form, print the form and completely fill out the applicable fields. Payment of the tax due thereon, if any, shall be made thru:

- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the seller/transferor/donor is required to be registered or where the property is located in case of sale of real property; or
- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO using MRCOS facility.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY  
Commissioner of Internal Revenue

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