



BIR Form No. 2000-OT January 2018 (ENCS) Page 1	Documentary Stamp Tax Declaration/ Return (One-Time Transactions) <i>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.</i>	 2000-OT 01/18ENCS P1
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1 Date of Transaction (MM/DD/YYYY)	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Alphanumeric Tax Code (ATC) <input type="checkbox"/> DO 102 <input type="checkbox"/> DO 122 <input type="checkbox"/> DO 125	4 Number of Sheet/s Attached
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Part I – Background Information

5 Taxpayer Identification Number (TIN)	6 RDO Code of Location of the Property
7 Taxpayer's Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)	
8 Registered Address (Indicate complete address. If branch, indicate the branch address. If registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)	
8A ZIP Code	
9 Contact Number	10 Email Address
11 Other Party to the transaction <input type="checkbox"/> Seller/Transferor/Donor <input type="checkbox"/> Buyer/Transferee/Donee	
11A Name (Last Name, First Name, Middle Name for Individual)/(Registered Name for Non-Individual)	
11B TIN	
12 Nature of Transaction <input type="checkbox"/> Transfer of Shares of Stock Not Traded Through the Local Stock Exchange <i>(Does not include original issue of shares of stock by the issuing corporation)</i> <input type="checkbox"/> Transfer of Real Property Classified as Capital Asset <input type="checkbox"/> Transfer of Real Property Other Than Capital Asset	
13 Location of Real Property (if sale/transfer/donation of real property)	

Part II – Computation of Tax

14 Taxable Base-Shares of Stock [From Part IV Schedule 1.B column (d) or (e), whichever is applicable]	
15 Taxable Base – Real Property (From Part IV Schedule 2 Item 2)	
16 Tax Rate	
17 Tax Due (Item 14 or 15 x Item 16)	
18 Less: Tax Paid in Return previously filed, if this is an amended return	
19 Tax Still Due/(Overpayment) (Item 17 less Item 18)	
20 Add: Penalties	
20A Surcharge	
20B Interest	
20C Compromise	
20D Total Penalties (Sum of Items 20A to 20C)	
21 Total Amount Payable/(Overpayment) (Sum of Items 19 and 20D)	

In case of overpayment, apply for tax refund using BIR Form No. 1914 (Application for Tax Credits / Refunds)

I/We declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me/us, and to the best of my/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. Further, I/we give my/our consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach Special Power of Attorney)

For Individual:	For Non-Individual:
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent <i>(Indicate title/designation and TIN)</i>	Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent <i>(Indicate title/designation and TIN)</i>
Tax Agent Accreditation No./ Attorney's Roll No. (if applicable)	Date of Issue (MM/DD/YYYY)
	Date of Expiry (MM/DD/YYYY)

Part III – Details of Payment

Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
22 Cash/Bank Debit Memo			/ /	
23 Check			/ /	
24 Tax Debit Memo			/ /	
25 Others (specify)			/ /	

Machine Validation	Stamp of Authorized Agent Bank and Date of Receipt <i>(Bank Teller's Initial)</i>
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*Note: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

**Documentary Stamp Tax Declaration/
 Return (One-Time Transactions)**



TIN	Taxpayer's Name

PART IV - Schedules

Schedule 1- Brief Description of Property/Shares of Stock Sold *(Attach additional sheet/s if necessary)*

1.A - Real Property

OCT/TCT/CCT No.	Tax Declaration No. (TD)	Location
1		
2		
3		
4		
5		

Continuation of Schedule 1.A

Lot / Improvement	*Classification	Area (sq.m.)	Fair Market Value (FMV) per TD <i>(Column 1)</i>	FMV per BIR (Zonal Value) <i>(Column 2)</i>	Fair Market Value <i>(whichever is higher between Columns 1 & 2)</i>
1					
2					
3					
4					
5					
TOTAL <i>(To Schedule 2 Item B)</i>					

1.B - Shares of Stock

Name of Corporate Stock (a)	Number of Shares Sold (b)	Stock Certificate Number (c)	Par Value of Shares <i>(for shares of stock with par value)</i> (d)	DST Paid Upon Original Issue of Shares of Stock Sold <i>(for shares of stock without par value)</i> (e)

Schedule 2- Determination of Taxable Base for Real Property Sold/Transferred/Donated

1 A Gross Selling Price / Bid Price for foreclosure sale / Net Gift				
B Total Fair Market Value of Land and Improvement per Schedule 1.A				
C Others <i>(Specify)</i> <input style="width:400px" type="text"/>				
2 Taxable Base <i>(For cash/foreclosure sale/net gift Item A or B whichever is higher; or, For other transaction Item C, whichever is applicable) (To Part II, Item 15)</i>				

Documentary Stamp Tax (DST)/Alphanumeric Tax Code (ATC) Table

Documents/Transactions	Tax Rate	ATC
Sales, Agreements to Sell, Memoranda of Sales, Deliveries or Transfer of Shares or Certificates of Stock with Par value	P 1.50 / P 200	DO 102
In case of Stock without par value	50% of DST paid on original issue	DO 125
Deeds of Sale, Conveyances, and Donation of Real Property	P 15 / P 1,000	DO 122

* **RR**-Residential Regular **CR**-Condominium Regular **CL**-Cemetery Lot **GL**-Government Lot **A**-Agricultural **X**-Institutional
RC-Residential Condominium **CC**-Commercial Condominium **PS**-Parking Slot **GP**-General Purpose **I**-Industrial **APD**-Area for Priority Development