

Documentary Stamp Tax Declaration/Return

Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

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

1 Date of Transaction/ Purchase (MM/DD/YYYY)	2 Amended Return? Yes <input type="checkbox"/> No <input type="checkbox"/>	3 No. of Sheets Attached	4 ATC
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Part I Background Information

5 TIN	6 RDO Code	7 Line of Business/ Occupation
8 Taxpayer's Name (For Individual) Last Name, First Name, Middle Name/(For Non-individuals) Registered Name		9 Telephone No.
10 Registered Address		11 Zip Code

Part II Details of Transactions

Section A (For constructive affixture of documentary stamps)

12 Details of Documentary Stamps Purchased/Paid

Nature of Transaction/Particulars	Tax Base	Tax Rate	Tax Due
12A	12B	12C	12D
Parties to the transaction one party		the other party	
12E	12F		
(Creditor/Mortgagor/etc.)		(Debtor/Mortgagee/etc.)	
12G	12H		
Taxpayer Identification Number		Taxpayer Identification Number	

Section B (For a metering machine user)*

13 Computation of Documentary Stamps Inventory Before this Purchase as well as of Consumption Since Last Purchase Date

Last Purchase Date	Last Purchase Amount	Beginning Balance	Less: Consumed	Balance Before this Purchase
13A	13B	13C	13D	13E

Metering Machine Information

Machine Brand	Serial Number	BIR Permit Number	Account Number
13F	13G	13H	13I

Refer to Schedule 1 at the back for the "Details of Documentary Stamp Tax Consumption for Replenishment or Loading in the Metering Machine"

Section C (For Loose Documentary Stamps)

14 Upon Remittance of sold loose documentary stamps (to be accomplished by collection agents)

RCO CODE	DATE OF REMITTANCE	INCLUSIVE TRANSACTION DATES		Amount
		From	To	
14A	14B	14C	14D	14E
	(MM/DD/YYYY)	(MM/DD/YYYY)	(MM/DD/YYYY)	

Part III Computation of Tax

15 Total Tax Due/Amount Purchased/Amount Remitted	15	
16 Less: Tax Paid in Declaration/ Return Previously Filed, if this is an Amended Declaration/ Return	16	
17 Tax Still Due/ (Overpayment)	17	
18 Add: Penalties		
18A Surcharge	18B Interest	18C Compromise
18A	18B	18C
18A	18B	18C
19 Total Amount Payable / (Overpayment) (Sum of Items 17 and 18D)	19	

In case of Overpayment, mark one box only: To be refunded To be issued a Tax Credit Certificate

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.

20 _____ President/Vice President/Principal Officer/Accredited Tax Agent/ Authorized Representative/Taxpayer (Signature Over Printed Name) _____ Title/Position of Signatory _____ Tax Agent Acc. No./Atty's Roll No. (if applicable)	21 _____ Treasurer/Assistant Treasurer (Signature Over Printed Name) _____ Title/Position of Signatory _____ TIN of Signatory	Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/ Bank Teller's Initial)
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Part IV Details of Payment

Particulars	Drawee Bank/ Agency	Number	Date			Amount
			MM	DD	YYYY	
22 Cash/Bank Debit Memo	22A	22B	22C	22D		
23 Check	23A	23B	23C	23D		
24 Tax Debit Memo	24A	24B	24C	24D		
25 Others	25A	25B	25C	25D		

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

Schedule 1 Details of Transactions				
Details of Documentary Stamp Tax Consumption for Replenishment or Loading in the DST Metering Machine				
Inclusive Dates of Transaction	ATC	Tax Base	Tax Rate	Tax Due

DS TAX / ATC TABLE					
ATC	Tax Rates	DOCUMENTS/TRANSACTIONS	ATC	Tax Rates	DOCUMENTS/TRANSACTIONS
DS 010	in general	Original issue of Shares of Stocks Sales, Agreements to Sell, Memoranda of Sales, Deliveries or Transfer of Shares or Certificates of Stock with par value	DS 113	P0.30 / P4.00	Indemnity Bonds Certificates (Sec. 188 of the Tax Code) Warehouse receipts
DS 101	P1.00 / P200		DS 114	P15.00	
DS 102	P0.75/ P200		DS 115	P15 w/value above P 200	
DS 125	25% of DST paid on original issue	In case of stock without par value	DS 116	P0.10 / P1.00	Jai-alai, Horse Race Tickets, Lotto, etc. Bills of lading or receipts
DS 103	same tax rate on similar instr.	Bonds, debentures & Cert. of Stock/Indebtedness issued in foreign countries	DS 117	P100 to P1,000 P1.00 above P1,000 P10.00	
DS 104	P 0.50 / P200	Cert. of Profits or Interest in Prop. or Accumulations Bank Checks, Drafts, Cert. of Deposit not bearing interest and Other Instruments	DS 118	P 15.00	Proxies for voting at any election Powers of Attorney
DS 105	P 1.50		Original issue of all debt instruments	DS 119	
DS 106	P1.00 / P200 of FV or a fraction of 365 days for instr. w/ term of less than 1 yr.	Acceptance of Bills of Exchange or order drawn in a foreign country but payable in the Phils. Foreign Bills of Exchange and Letters of Credit Life insurance policies	DS 120	1st P2000 P 3.00 in excess (P1.00/P1,000)	Leases and Other Hiring agreements Mortgages, Pledges and Deed of Trust
DS 107	P0.30 / P200		Original issue of all debt instruments	DS 121	
DS 108	P0.30 / P200	Policies of Insurance upon Property Fidelity Bonds and Other Insurance Policies	DS 122	Same rate as original instr.	On assignment and renewals of certain instruments. Bills of Exchange or Drafts Charter parties & similar instr. if gross tonnage of ship, vessel or steamer is:
DS 109	P 0.50 / P200 of amount of premium collected		Policies of Annuities	DS 126	
DS 110	P 0.50 / P4	Pre-Need Plans	DS 130	1st 6 months P500 in excess + P 50	1,000 tons and below 1,001 to 10,000 tons over than 10,000 tons
DS 111	P 0.50 / P4		DS 131	1st 6 months P1,000 in excess + P 100	
DS 112	P 0.50/ P 200 of the premium or installment payment or contract price collected P0.20 / P200 of the premium or contribution collected		DS 132	1st 6 months P1,500 in excess + P150	

Note:
A DST metering machine user should present the details of usage or consumption of documentary stamps in a separate schedule to be attached to this form with the following columnar heading: Inclusive Dates of Transaction, Alphanumeric Tax Code (ATC), Tax Base, Tax Rate and Tax Due, if the same cannot be accommodated in Schedule 1 above

**BIR FORM 2000 - DOCUMENTARY STAMP TAX DECLARATION/RETURN
GUIDELINES AND INSTRUCTIONS**

Who Shall File

This return shall be filed in triplicate by the following:

1. In the case of constructive affixture of documentary stamps, by the person making, signing, issuing, accepting, or transferring documents, instruments, loan agreements and papers, acceptances, assignments, sales and conveyances of the obligation, right or property incident thereto wherever the document is made, signed, issued, accepted or transferred when the obligation or right arises from Philippine sources or the property is situated in the Philippines at the same time such act is done or transaction had;
2. by a metering machine user who imprints the documentary stamp tax due on the taxable document; and
3. by a revenue collection agent for remittance of sold loose documentary stamps.

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

The return shall be filed within five (5) days after the close of the month when the taxable document was made, signed, issued, accepted or transferred or when reloading a metering machine becomes necessary or upon remittance by revenue collection agents of collection from the sale of loose stamps.

The return shall be filed with the Authorized Agent Bank (AAB) within the territorial jurisdiction of the Revenue District Office which has jurisdiction over the residence or place of business of the taxpayer or where the collection agent is assigned. In places where there are no AABs, the return shall be filed directly with the Revenue Collection Officer (RCO) or duly Authorized City or Municipal Treasurer within the Revenue District Office which has jurisdiction over the residence or place of business of the taxpayer or where the collection agent is assigned.

When and Where to Pay

Upon filing the return, the total amount payable shall be paid to the AAB where the return is filed. In places where there are no AABs, the tax shall be paid with the Revenue Collection Officer or duly Authorized City or Municipal Treasurer who will issue a Revenue Official Receipt (BIR Form No. 2524) therefor.

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.

For Electronic Filing and Payment System (EFPS) Taxpayer

The deadline for electronically filing and paying the taxes due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

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 the 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. In case of constructive affixture of documentary stamps, photocopy of the document to which the documentary stamp shall be affixed;
2. For metering machine user, a schedule of the details of usage or consumption of documentary stamps;
3. Duly approved Tax Debit Memo, if applicable;
4. Proof of exemption under special laws, 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 as required in Revenue Regulation No. 15-99, as amended:
 - 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
- In case of constructive affixture of documentary stamps, BIR Form 2000 (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.
- The ATC on the face of the return shall be taken from the ATC Table at the back.
- The amount of purchased documentary stamps for loading in a metering machine cannot exceed the total consumption of documentary stamp since the last purchased date.
- TIN = Taxpayer Identification Number.