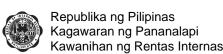
► PSIC:



Documentary Stamp Tax Declaration/Return

2000

	Iax D	eclaratio) i i i i i i i i i i i i i i i i i i i	July 1999 (ENCS)
Fill in all applicable spaces. Mar	rk all appropriate boxes v	with an "X".		
1 Date of Transaction/	2 Amended Return	n? Yes No 31	No. of Sheets Attached	4 ATC
Purchase (MM/DD/YYYY) Part I	Backgrou	nd Information		
5 TIN		6 RDO	7 Line of Business/	
<u> </u>		Code	Occupation	
8 Taxpayer's Name (For Individual) Las	st Name, First Name, Middle N	lame/(For Non-individual	s) Registered Name 9 Tele	phone No.
•			<u> </u>	
10 Registered Address			11	Zip Code
▶				▶
Part II		ails of Transact	tions	
Section A (For constructive affixtur	re of documentary stamps)			
12 Details of Docu	umentary Stamps P	urchased/Paid Tax Base	1.7.5.	Tax Due
12A	12B 12C	Tax Dase	1 471 1 440	2E
<u> </u>				>
Parties to the transaction				
12F		12G		
(Seller/Insurer/Credito	or/Morgagor/etc.)		(Buyer/Insured/Debtor/Morga	gee/etc.)
12H		121		
. ,	tification Number		Taxpayer Identification	n Number
Section B (For a metering machine		s Inventory Ref	ore Purchase/Consumption S	Since Last Purchase Date
Last Purchase Date Last Purch		nning Balance	Less: Consumed	Balance Before this Purchase
13A 13B	13C		13D 1	3E
Metering Machine Informa	ation			
Machine Brand	Serial Number		BIR Permit Number	Account Number
13F	BG ▶	13H ►	13I ▶	
Refer to Schedule 1 at the back for the	" Details of Documentary St	amp Tax Consumption	for Replenishment "	
Section C (For Loose Documentary St	• *			
	f sold loose documentary TE OF	stamps (to be accompliance inclusive TRANSAC	lished by collection agents)	
CODE REMI	TTANCE	From	То	Amount
14 14 14 B	14 C •	14 D	14 E	
	. ,	M/DD/YYYY)	(MM/DD/YYYY)	
Part III	Computation	of Tax	15 [
15 Total Tax Due/Amount Purchased/An	nount Remitted			•
16 Less: Tax Paid in Declaration/ Return	· · · · · · · · · · · · · · · · · · ·		16	
if this is an Amended Declaration				
	on/ Return			
, , , ,	on Return		17	
, , , ,	Interest	Compromise	17	
18 Add: Penalties Surcharge		Compromise	17	
18 Add: Penalties Surcharge			.]18D	· · ·
18 Add: Penalties Surcharge 18A 18B	Interest	18C		
18 Add: Penalties Surcharge 18A 18B 19 Total Amount Payable / (Overpaymen	Interest ont) (Sum of Items 17 and 18D)	180	.]18D	
 18 Add: Penalties Surcharge 18A • 18B • 18B 19 Total Amount Payable / (Overpaymer In case of Overpayment, mark one b I declare, under the penalties of perju 	Interest ont) (Sum of Items 17 and 18D) oox only : To be Re ury, that this declaration has be) efunded To be een made in good faith, v	Issued a Tax Credit Certificate erified by me, and to the best of my	Stamp of Receiving
18 Add: Penalties Surcharge 18A 19 Total Amount Payable / (Overpaymer In case of Overpayment, mark one b I declare, under the penalties of perju knowledge and belief, is true and correct,	Interest ont) (Sum of Items 17 and 18D) oox only : To be Rearry, that this declaration has be pursuant to the provisions of the state of the provisions of the state of the provisions of the state of) efunded To be een made in good faith, v	Issued a Tax Credit Certificate erified by me, and to the best of my	Office and Date
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Schedule 1					
Details of Documentary Stamp Tax Consumption for Replenishment					
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		DS 113	P0.30 / P4.00	Indemnity Bonds	
DS 100	P1.50 / P200	Debentures and Certificates of Indebtedness	DS 114	P15.00	Certificates	
DS 101	P2.00 / P200	Original issue of Shares of Stocks	DS 115	P15 w/value	Warehouse receipts	
DS 102	P1.50 / P200	Sales, Agreement to Sell, Memoranda of Sales,		above P 200		
		Deliveries or Transfer of Due-Bills, Assign of	DS 116	P0.10 / P1.00	Jai-alai, Horse Race Tickets, Lotto, etc.	
		cert. of stocks w/ par value				
		In case of stock without par value				
	on orig. issue		DS 117		Bills of lading or receipts	
DS 103	same tax rate	Bonds, debentures & Cert. of Stock/Indebtedness		above P1,000 P10.00		
	on similar instr.	issued in foreign countries	DS 118		Proxies for voting at any election	
DS 104	P 0.50 / P200		DS 119		Powers of Attorney	
DS 105	P 1.50	Bank Checks, Drafts, Cert. of Deposit not bearing	DS 120		Leases and Other Hiring agreements	
		interest and Other Instruments		in excess P1.00/P1,000		
DS 106	P0.30/P200		DS 121		Mortgages,Pledges and Deed of Trust	
	of PN	bills of exchange,etc. issued by the govt. or any		in excess P10/P5,000		
		of its instrumentalities, etc.	DS 122		Deed of Sale and Conveyance of real property	
DS 107	P0.30 / P200		DS 123		Charter parties & similar instr. if gross tonnage is:	
		foreign country but payable in the Phils.		1st 6 months P500		
DS 108	P0.30 / P200	Foreign Bills of Exchange and Letters of Credit			1,000 tons and below	
DS 109	P 0.50 / P200	Life insurance policies		1st 6 months P1,000	4 004 4 40 000 4	
DS 110	P 0.50 / P4	Policies of Insurance upon Property			-1,001 to 10,000 tons	
DS 111	P 0.50 / P4	Fidelity Bonds and Other Insurance Policies		1st 6 months P1,500		
DS 112	P 1.50/ P 200	Capital of the annuities Policies of annuities		in excess + P150	∼over than 10,000 tons	
	33 1/3 x annual	Of unknown capital				
	income / P200		DS 124		On assignment and renewals of certain	
*Noto:	P0.50 / P500	Pre-need plans		original instr.	instruments.	

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 accomodated 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;
 - by a metering machine user who imprints the documentary stamp tax due on the taxable document; and by a revenue collection agent for remittance of sold loose documentary 2.
 - 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 ten (10) 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

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 property is located in case of sale of real property 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 or duly Authorized City or Municipal Treasurer within the Revenue District Office which has jurisdiction over the residence or place of business of the towards a contract is located in seaso of sale of only of the contract. of business of the taxpayer, or where the property is located in case of sale of real property, 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.

Official Receipt (BIR Form No. 2524) therefor.

Where the return is filed with an AAB, the lower portion of the return must be properly machine-validated and stamped by the Authorized Agent Bank to serve as the receipt of payment. The machine validation shall reflect the date of payment, amount paid and transaction code, and the stamp mark shall show the name of the bank, branch code, teller's name and teller's initial. The AAB shall also issue an official receipt or bank debit advice or credit document, whichever is applicable, as additional proof of payment.

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 violation
 - 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; 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:
 - Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or In case a false or fraudulent return is willfully made.
 - 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.

- In case of constructive affixture of documentary stamps, photocopy of the document to
- which the documentary stamp shall be affixed;
 For metering machine user, a schedule of the details of usage or consumption of documentary stamps;
 Duly approved Tax Debit Memo, if applicable;
- Proof of exemption under special laws, if applicable.

Note: All background information must be properly filled up.

- In case of constructive affixture of documentary stamps, one Form 2000 should be filed for every taxable document/transaction. Constructive affixture means filing a tax return and paying the tax in accordance with the law. one Form 2000 should be filed
- 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.

 RCO = Revenue Collection Officer (Collection Agent).

