

DLN:



**VAP AVAILMENT FORM**  
**Donor's Tax**  
Pursuant to Revenue Regulations No. 8-2001

**2106-DN**

July, 2001

DATE					
(mm/dd/yyyy)					

Sir:

Donor's tax liabilities

Scenario 1 - A return has been previously filed

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Scenario 2 - No return has been filed and no payment has been made

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TAXPAYER'S PRINTED NAME

SIGNATURE OVER PRINTED NAME OF  
TP/TP AUTHORIZED REPRESENTATIVE

TIN

ADDRESS

TAX AGENT ACCREDITATION NO.

(To be filled up by BIR)

Remarks:

☐ Complete as to documentary requirement:☐ Others

Received by:

SIGNATURE OVER PRINTED NAME

Evaluated by:

SIGNATURE OVER PRINTED NAME

Approved by:

SIGNATURE OVER PRINTED NAME

**Note:**

1. Rates shall be based on the statutes in force at the time of the taxable transaction.
2. Prescribed valuation rules shall apply.
3. Deductions claimed shall be fully substantiated and supported in compliance with existing Revenue Memorandum Order.

**BIR Form No. 2106 - DN**  
**GUIDELINES AND INSTRUCTIONS**

**WHO ARE COVERED**

1. Individuals (Including Estates and Trusts);
2. Corporations subject to tax under the provisions of the National Internal Revenue Code of 1997; and
3. Taxpayers enjoying preferential tax treatment under special laws such as but not limited to enterprises registered in accordance with RA 7227, RA 7916 or E.O. 226.

**EXCEPTIONS:**

1. Those covered by a Preliminary Assessment Notice (PAN), or by a Final Assessment Notice (FAN), or by a Collection Letter issued on or before July 31, 2001;
2. Persons under investigation as a result of verified information filed by a Tax Informer under Section 282 of the Tax Code, as amended, duly processed and recorded in the BIR Official Registry Book on or before July 31, 2001;
3. Tax fraud cases already filed and pending in Court for adjudication; and
4. Those with unpaid tax liability as reflected in the books of accounts/records or financial statements and tax return of the covered year unless they first pay the same prior to availment, or at the same time as the date of availment

**WHERE TO FILE AND PAY**

The VAP-applicant taxpayer shall file the prescribed application and payment forms, in triplicate copies, and pay the corresponding VAP amount together with the unpaid basic tax/unpaid balance to the Accredited Agent Bank (AAB) within the revenue district having jurisdiction over the place of domicile of the applicant taxpayer/ donor at the time of the transfer, or if there be no legal residence in the Philippines, with the Office of the Commissioner (Revenue District Office No. 39, South Quezon City). In the absence of any AAB, filing and payment should be made to the authorized Revenue Collection Officer/Deputized Municipal Treasurer of the Revenue District Office having jurisdiction over the place of domicile of the applicant taxpayer/donor at the time of the transfer.

**BIR OFFICE TO PROCESS VAP APPLICATIONS AND ATTACHMENTS**

1. **For VAP applications on covered years where returns have been filed.** – The VAP application and VAP payment forms, together with the required attachments, shall be filed with the Technical Working Group (TWG) of the Regional Office having jurisdiction over the place of domicile of the applicant taxpayer/donor at the time of the transfer. However, if domicile of the applicant taxpayer availing of VAP at the time of the transfer is in a Revenue District Office (RDO) located outside the province where the Regional Office is situated, such VAP application may be filed with the said RDO, which in turn shall transmit the same, after pre-processing, to the Regional Office for final processing.  
In case of large taxpayers, including those under the jurisdiction of LTDO, such applications shall be filed with the Large Taxpayers Service (LTS) at the National Office of the Bureau of Internal Revenue.

2. **For VAP applications on covered years where no returns have been filed.** – The VAP application and payment forms,

together with the required attachments, shall be filed with the Technical Working Group (TWG) of the Regional Office or RDO (for districts located outside the province of the regional office) having jurisdiction over the place of domicile of the applicant taxpayer/donor at the time of the transfer, or with the Large Taxpayers Service, whichever office has jurisdiction over the applicant-taxpayer, for processing and evaluation. Upon evaluation, these Offices shall forward the documents and their recommendations to the TWG of the Assessment Service (National Office), which will forward the same to the MANCOM for approval or disapproval, after further review and evaluation.

Once the VAP application is approved, a Certificate of Qualification shall be issued. If application is disapproved, a Notice of Disqualification shall be issued.

**ATTACHMENTS:**

1. Fully accomplished donor's tax return for the taxable period covered by VAP availment, in case no return has been filed;
2. Copy of the donor's tax returns originally filed for the transactions/year covered by VAP availment;
3. Photocopy of VAP Payment Form as validated by AAB/RCO/DMT and the corresponding AAB Official Receipt or Revenue Official Receipt issued by the concerned RCO/DMT in case of absence of AAB, evidencing receipt of payment; and
4. Other attachments required:
  - ☐ Proof of all deductions and tax credits claimed;
  - ☐ A copy of notarized Deed of Donation;
  - ☐ Sworn statement of relationship of the donor to the donee, if applicable;
  - ☐ Certified true copy/ies of the Original/Transfer/Condominium Certificate of Title (front and back pages) of the donated property, if applicable;
  - ☐ Certified true copy/ies of the latest Tax Declaration (front and back pages) of lot and/or improvement, if applicable;
  - ☐ "Certificate of No Improvement" issued by the Assessor's Office where the donated real property/ies have no declared improvements, if applicable;
  - ☐ Proof of valuation of shares of stock at the time of donation, if applicable;
    - ☐ For listed shares – newspaper clippings/certification issued by the Stock Exchange as to the value per share
    - ☐ For unlisted shares – latest audited Financial Statements of the issuing corporation with computation of the book value per share
  - ☐ Proof of valuation of vehicle, if applicable.

**NOTE:**

In lieu of the certified true copy of the documents requested, photocopy thereof as verified and signed by the evaluation officer may be submitted.

The Alphanumeric Tax Code (ATC) to be used in Item No. 6 of BIR Form No. 0607 (VAP Payment Form) shall be MC032.