


(To be filled up by BIR)

DLN:

	<b>VAP AVAILMENT FORM</b> <b>Estate Tax</b> Pursuant to Revenue Regulations No. 8-2001	BIR Form No. <b>2106-ES</b> July, 2001								
<b>The Commissioner of Internal Revenue</b> BIR National Office Building Diliman, Quezon City		<table border="1" style="float: right;"><tr><td style="text-align: center;">DATE (mm/dd/yyyy)</td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>	DATE (mm/dd/yyyy)							
DATE (mm/dd/yyyy)										
Sir:  I/We hereby apply for the privilege of last priority in the audit and investigation of the estate tax liabilities of _____, who died on _____ as follows:										
AVAILMENT/COMPUTATION OF VAP AMOUNT:										
Scenario 1 - A return has been previously filed										
A. Estate Tax due based on original return filed	P									
Multiply by: 20%										
Amount										
B. Additional unpaid estate tax due per taxpayer's computation										
C. VAP Amount payable										
(The higher amount computed under conditions A & B)	P									
Scenario 2 - No return has been filed and no payment has been made										
Estate Tax due	P									
Multiply by: 120%										
VAP Amount Payable	P									
I/We declare, under the penalties of perjury, that this statement has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief is a true, correct and complete declaration.										
_____ SIGNATURE OVER PRINTED NAME OF ADMINISTRATOR/ AUTHORIZED REPRESENTATIVE		_____ TIN								
_____ ADDRESS		_____ TAX AGENT ACCREDITATION NO.								
<b>(To be filled up by BIR)</b>										
Remarks:  <input type="checkbox"/> Complete as to documentary requirement  <input type="checkbox"/> 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 - ES GUIDELINES AND INSTRUCTIONS

### WHO ARE COVERED

The executor, or administrator, or any of the legal heirs of the decedent, whether resident or non-resident of the Philippines, in all cases of transfers subject to estate tax, who due to inadvertence or otherwise, have erroneously paid the estate tax liabilities or failed to file return and pay the tax due thereon.

### 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 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 VAP application and VAP 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 decedent at the time of his death. In the absence of any AAB, filing and payment should be made to the authorized Revenue Collection Officer of the RDO or the duly authorized City or Municipal Treasurer of the Revenue District Office having jurisdiction over the place of domicile of the decedent at the time of his death.

### BIR OFFICE TO PROCESS VAP APPLICATIONS AND ATTACHMENTS

1. **For VAP applications 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 decedent at the time of his death. However, if the Revenue District Office (RDO) having jurisdiction over the place of domicile of the decedent at the time of his death is 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.
2. **For VAP applications where no returns have been filed.** – The VAP application and VAP payment forms, together with the required attachments, shall be filed and submitted to 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 decedent at the time of his death, as the case may be, 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. Duly accomplished estate tax return covered by VAP availment, in case no return has been filed;
2. Copy of the estate tax return originally filed for the taxable estate covered by VAP availment;
3. Statement of Assets and Liabilities of the estate;
4. 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.
5. Other attachments required:

- ☐ Proofs of all deductions and tax credits claimed;
- ☐ Certified true copy of Death Certificate;
- ☐ A copy of notarized Deed of Extra-Judicial Settlement of the Estate/Affidavit of Self Adjudication, if the estate is settled extrajudicially;
- ☐ Court Order/Decision, if estate is settled judicially;
- ☐ Certified true copy/ies of the Transfer/Original/Condominium Certificate of Title/s of real properties (front and back pages), if applicable;
- ☐ Certified true copy of the latest Tax Declaration of real properties at the time of death, if applicable;
- ☐ "Certificate of No Improvement" issued by the Assessor's Office where declared properties have no declared improvement;
- ☐ Certificate of Deposit/Investment/Indebtedness owned by the decedent and surviving spouse, if applicable;
- ☐ Photocopy of Certificate of Registration of vehicles and other proofs showing correct value of the same; if applicable;
- ☐ Proof of valuation of shares of stocks at the time of death, if applicable;
  - ☐ For listed stocks, newspaper clippings/certification from the Stock Exchange;
  - ☐ For unlisted stocks, latest audited Financial Statements of issuing corporation with computation of book value per share;
- ☐ Xerox copy of certificate of stock, if applicable;
- ☐ CPA Certification on the itemized assets of the decedent, and itemized deductions from gross estate, if the gross value of the estate exceeds two million pesos (2,000,000); and
- ☐ Duly notarized Promissory Note for "Claims Against the Estate" arising from Contract of Loan, 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.**