(To be filled up the BIR)

► **DLN:** ► **PSIC:**

Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Enhanced Voluntary Assessment Program Payment Form

BIR Form No.
0614
October 2005

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

1 Date Filed and Paid (MM / DD / YYYY)	2 Return Period From / To (mm/dd/yyyy)	3 No of Sheets Attached	4 A T C
►	►		► MC 032

5 Tax Type Code	Tax Type Description	BCS No./Item No. (To be filled up by the BIR)
►		

Part I Background Information

6 Taxpayer Identification No.	7 RDO Code	8 Taxpayer Classification	9 Line of Business/Occupation
►	►	► I ☐ N ☐	►

10 Taxpayer's Name ► (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individuals)

11 Business/Trade Name ►

12 Telephone Number

13 Registered Address ►

14 Zip Code ►

► **15** Manner of Payment

SPF-(Enhanced Voluntary Assessment Program)

16 Type of Payment

☐ Installment
☐ Partial Payment, No. of Installment _____
☐ Final Payment
☐ Full Payment
☐ Others (Specify) _____

Part II ► Computation of Tax

16	EVAP Payable and Paid (including tax due per regular return, if no return yet was filed in the covered year)	**16**

This is to acknowledge our participation to the Enhanced Voluntary Assessment Program. In this regard, I declare, under the pains of perjury, that the above information are verified by me, and to the best of my knowledge and belief are true and correct.

President/Vice President/Principal Officer/Accredited Tax Agent/Authorized Representative/Taxpayer (Signature Over Printed Name)	Title/Position of Signatory	TIN of Signatory
Tax Agent Acc. No./Atty's Roll No. (if applicable)	Date of Issuance	Date of Expiry

Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/ Bank Teller's Initial)

Part III Details of Payment

Particulars	Drawee Bank/Agency	Number	MM	DD	YYY	Amount
17 Cash/Bank	**17A**	**17B**	**17C**			**17D** ►
Debit Memo						
18 Check	**18A** ►	**18B** ►	**18C** ►			**18D** ►
19 Others	**19A** ►	**19B** ►	**19C** ►			**19D** ►

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

Taxpayer Classification: I - Individual N - Non-Individual

TAX TYPE					
Code	**Description**	**Code**	**Description**	**Code**	**Description**
XA	EXCISE-ALCOHOL PRODUCTS	DN	DONOR'S TAX	WC	WITHHOLDING TAX-COMPENSATION
XP	EXCISE-PETROLEUM PRODUCTS	VT	VALUE-ADDED TAX	WE	WITHHOLDING TAX-EXPANDED
XM	EXCISE-MINERAL PRODUCTS	PT	PERCENTAGE TAX-QUARTERLY	WF	WITHHOLDING TAX-FINAL
XG	EXCISE-AUTOMOBILES & NON ESSENTIALS	PM	PERCENTAGE TAX - MONTHLY	WG	WITHHOLDING TAX - VAT AND OTHER PERCENTAGE TAXES
XT	EXCISE-TOBACCO PRODUCTS	ST	PERCENTAGE TAX - STOCKS		
XF	TOBACCO INSPECTION AND MONITORING FEES	SO	PERCENTAGE TAX - STOCKS (IPO)	WO	WITHHOLDING TAX-OTHERS (ONE-TIME TRANSACTION NOT SUBJECT TO CAPITAL GAINS TAX)
		SL	PERCENTAGE TAX - SPECIAL LAWS		
IT	INCOME TAX	DS	DOCUMENTARY STAMP TAX REGULAR		
IE	IMPROPERLY ACCUMULATED EARNINGS TAX	DO	DOCUMENTARY STAMP TAX-ONETT	WR	WITHHOLDING TAX - FRINGE BENEFITS
CG	CAPITAL GAINS TAX-REAL PROPERTY (FINAL WITHHOLDING)	AP	ACCRUED PENALTIES	WW	WITHHOLDING TAX - PERCENTAGE TAX ON WINNINGS AND PRIZES
		WB	WITHHOLDING TAX FINAL (ON INTEREST PAID ON DEPOSIT AND YIELD ON DEPOSIT SUBSTITUTES/TRUST/ETC.)		
CS	CAPITAL GAINS TAX - STOCKS				
ES	ESTATE TAX				

BIR Form 0614-EVAP Payment Form
Guidelines and Instructions

Who Shall Use This Form

Any person, natural or juridical, including estates and trusts, liable to pay any internal revenue taxes covering the taxable year ending December 31, 2004 and all prior years, availing the Enhanced Voluntary Assessment Program under Revenue Regulations No. 18-2005 shall use this form.

When and Where to File and Pay

This form shall be filed in triplicate copies and tax shall be paid with any Authorized Agent Bank (AAB) under the jurisdiction of the Revenue District Office/Large Taxpayers Service/Large Taxpayers District Office where the head office of the taxpayer is registered or required to be registered and file the return. In places where there are no AABs, this form shall be filed and the tax shall be paid to the Revenue Collection Officer or duly authorized City or Municipal Treasurer of the Revenue District Office where the taxpayer is registered or required to be registered and file the return. The Revenue Collection Officer or duly Authorized City or Municipal Treasurer shall issue a Revenue Official Receipt (ROR) therefor.

Where this form is filed with an AAB, the taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment was received by the AAB. The AAB shall stamp mark this form with the word "Received" and also machine validate it as proof of receipt of the EVAP payment of 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 memo number and date should be indicated in the form for taxpayers paying under the bank debit system.

Installment Payment

When the EVAP amount is more than Five Million Pesos (P5M), the taxpayer may elect to pay the tax in three (3) equal installments provided that all installment payments shall be made on or before December 31, 2005.

If any installment is not paid on or before the date fixed for its payment, the whole amount of tax unpaid becomes due and payable together with the delinquency penalties provided for in Sec. 249 of the Tax Code.

A taxpayer may request in writing for an extension for installment payment of EVAP on the ground of financial incapacity. Such request must be filed with and approved by the concerned Regional Director/Officer-In-Charge-Large Taxpayer Service together with the following:

a. Taxpayer must submit a list of banks in which he/it maintains bank deposits/accounts;
b. Taxpayer must execute a waiver of bank secrecy of deposits thereby authorizing the BIR to inquire into the bank accounts of the taxpayer in order to verify his claim of financial incapacity;
c. Taxpayer must submit a written undertaking to pay the EVAP installments within a period not exceeding six (6) months from date of filing his/its EVAP application; and
d. Taxpayer must put up a bond corresponding to the installment payments to be made if the tax case is prescribing within six (6) months from the date of filing the EVAP application.

NOTE:

1. This form shall cover tax liabilities for one (1) taxable year or taxable one time transaction for one taxable period.
2. This form shall be accomplished per tax type.
3. The applicable tax type codes description for Item No. 5 shall be taken from the schedule above.
4. If there is no return filed in the covered year, the regular return shall still be accomplished and a copy be attached to this form upon submission to the pertinent BIR office. The total payment therefore shall be the tax due per return plus the EVAP amount.