(To be filled up the BIR)

▸ **DLN:** ▸ **PSIC:**

Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Abatement Program Payment Form

(Pursuant to RR No. 15-2007)

BIR Form No.
0618
November 2007

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

1 ▸ For the ☐ Calendar ☐ Fiscal
2 ▸ Year Ended (MM / YYYY)

3 Return Period From ▸ To

4 No of Sheets Attached ▸

5 A T C ▸ **MC 310**

6 Tax Type Code ▸ Tax Type Description

BCS No./Item No. (To be filled up by the BIR)

Part I Background Information

7 Taxpayer Identification No. ▸

8 RDO Code ▸

9 Taxpayer Classification ▸ I N

10 Line of Business/Occupation ▸

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

12 Business/Trade Name ▸

13 Tel. No ▸

14 Registered Address ▸

15 Zip Code ▸

16 Manner of Payment ▸ **SPF-(Abatement Program)**

17 Type of Payment ▸ **Full Payment**

Part II ▸ Computation of Tax

18 Basic Tax **18**

19

This is to acknowledge our participation to the Abatement Program. In this regard, I declare, under the penalties of perjury, that this document 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.

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

President/Vice President/Principal Officer/Accredited Representative/Taxpayer (Pls Over Printed Name)

Title/Position of Signatory

TIN of Signatory

Atty's Roll No. (if applicable)

Date of Issuance

Date of Expiry

Part III Mode of Payment

Particulars	Drawee Bank/Agency	Number	MM	DD	YYY	Amount
20 Cash/ Bank Debit Memo	**20A** ▸	**20B** ▸	**20C** ▸			**20D** ▸
21 Check	**21A** ▸	**21B** ▸	**21C** ▸			**21D** ▸
22 Others	**22A** ▸	**22B** ▸	**22C** ▸			**22D** ▸

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

TYPE			
Code	Description	Code	Description
IT	INCOME TAX	SL	PERCENTAGE TAX - SPECIAL LAWS
IE	IMPROPERLY ACCUMULATED EARNINGS TAX	DS	DOCUMENTARY STAMP TAX REGULAR
CG	CAPITAL GAINS TAX-REAL PROPERTY (FINAL WITHHOLDING TAX)	DO	DOCUMENTARY STAMP TAX-ONETT
CS	CAPITAL GAINS TAX - STOCKS	AP	ACCRUED PENALTIES
ES	ESTATE TAX	XA	EXCISE-ALCOHOL PRODUCTS
DN	DONOR'S TAX	XP	EXCISE-PETROLEUM PRODUCTS
VT	VALUE-ADDED TAX	XM	EXCISE-MINERAL PRODUCTS
PT	PERCENTAGE TAX-QUARTERLY	XG	EXCISE-AUTOMOBILES & NON ESSENTIALS
PM	PERCENTAGE TAX - MONTHLY	XT	EXCISE-TOBACCO PRODUCTS
ST	PERCENTAGE TAX - STOCKS	XF	TOBACCO INSPECTION AND MONITORING FEES

BIR Form 0618-Abatement Program Payment Form
Guidelines and Instructions

Who Shall Use This Form

Any person, natural or juridical, including estates and trusts, with duly issued assessment notice, preliminary or final disputed/protested administratively or judicially, as of November 29, 2007, covering the taxable year ending December 31, 2005 and prior years, availing the Abatement Program under Revenue Regulations No. 15-2007 shall use this form.

When and Where to File and Pay

This form shall be filed in quadruplicate 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 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.

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. 6 shall be taken from the schedule above.
4. The third copy of this form shall be attached to the Application Form to be filed with RDO/LTS/LTDO where the head office of the taxpayer is registered or required to be registered and file the return.
5. All background information must be properly filled up.
6. The last 3 digits of the 12-digit TIN refers to the branch code.
7. All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
    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 and members of GPPs):
    B.1. Taxpayer Identification Number (TIN); and
    B.2. Attorney’s Roll Number or Accreditation Number, if any.