(To be filled up the BIR)

► DLN: ► PSIC: ► PSOC:

Republic of the Philippines
Department of Financei
Bureau of Internal Revenue

Voluntary Assessment and Payment Program (VAPP) Payment Form

BIR Form No.
0622
August 2020

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

1 Return Period/Date of Transction/Date of Death *(MM/DD/YYYY)* ►

2 For the ► ☐ Calendar ☐ Fiscal

3 Year Ended *(MM/DD/YYYY)* ►

4 Number of Sheet/s Attached ►

5 Alphanumeric Tax Code *(ATC)* ►

6 Tax Type Code ► **MC**

7 Tax Type Description ► **Voluntary Assessment**

Part I **Background Information**

8 Taxpayer Identification Number *(TIN)* ►

9 RDO Code ►

10 Taxpayer Classification ► ☐ **I** ☐ **N**

9 Line of Business/Occupation ►

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

13 Email Address ►

14 Trade Name ►

15 Contact Number ►

16 Registered Address ►

17 ZIP Code ►

18 Source of Computation ► ☐ Self Assessment ☐ Per BIR Notice

Part II ► **VAPP Amount**

19 Total Voluntary Tax Payable *Per BIR Form No. 2119, Part II, Item no. 21 / Per BIR Notice, in case of additional payment required)*	.
20 Less: Voluntary Tax Paid from previous BIR Form No. 0622, if any	.
21 Voluntary Tax Still Due *(Item no. 19 less Item no. 20)*	.

I/We declare under the penalties of perjury that this payment form has been made in good faith, verified by me/us and to the best of my/our 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. Further, I/we give my consent to the processing of my/our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

(If Authorized Representative, attach authorization letter and indicate TIN)

For Individual:	For Non-Individual:
Signature over Printed Name of Taxpayer/ Authorized Representative/Tax Agent (indicate title/designation and TIN)	Signature over Printed Name of President/Vice President/ Authorized Office or Representative/Tax Agent (indicate title/designation and TIN)

Tax Agent Accreditation No./ Atty's Roll No. *(if, applicable)*		Date of Issue *(MM/DD/YYYY)*		Date of Expiry *(MM/DD/YYYY)*	

Part III **Details of Payment**

Particulars	Drawee Bank/Agency	Number	Date MM	DD	YYYY	Amount
20 Cash						
21 Check						

Machine Validation/Revenue Official Receipt Details (If not filed with the bank)	Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)

Taxpayer Classification: I - Individual N - Non-Individual

Alphanumeric Tax Code *(ATC)*	
ATC	**Description**
	On the revenue collected through Voluntary Assessment and Payment Program (VAPP)
MC341	Income Tax (IT), Value-Added Tax (VAT), Percentage Tax (PT), Excise Tax (ET), and Documentary Stamp Tax (DST) other than DST on One-Time Transactions (ONETT)
MC342	Final Withholding Taxes (On Compensation, Fringe Benefits, etc.) and Creditable Withholding Taxes (CWT) other than CWT on ONETT
MC343	Taxes on ONETT, such as Estate Tax, Donor's Tax, Capital Gains Tax (CGT), ONETT-related CWT/Expanded Withholding Tax, and DST

BIR Form No. 0622 - Voluntary Assessment and Payment Program (VAPP) 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, 2018, and fiscal year ending on last day of the months of July 2018 to June 2019 who due to inadvertence or otherwise erroneously paid his/its internal revenue tax liabilities or failed to file tax returns/pay taxes, may avail of the VAPP pursuant to RR No. 21-2020.

Where to Pay

This payment form shall be accomplished in three (3) copies [original for Large Taxpayers (LT) Office/Revenue District Office (RDO), duplicate for the taxpayer and triplicate for the collecting agent]. The amount payable shall be paid with the Authorized Agent Bank (AAB) under the LT Office/RDO having jurisdiction over the taxpayer. In places where there are no AABs, this form shall be filed and the tax shall be paid to the Revenue Collection Officer (RCO) under the LT Office/RDO having jurisdiction over the taxpayer. The RCO shall issue an Electronic Revenue Official Receipt (eROR) or manually issued ROR therefor.

Where the form is filed with an AAB, the taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller machine-validate as evidence that payment was received by the AAB. The AAB receiving the form shall stamp mark with the word “Received” on the form and also machine validate the form as proof of filing and VAPP 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.

For one-time transactions (ONETT) involving sale of real property, this form shall be filed and tax shall be paid with the AAB/RCO under the RDO having jurisdiction over the location of the property.

How to Accomplish

Taxpayers, including those registered in the electronic Filing and Payment System (eFPS), have to download this form from the BIR website and fill-up the form. If the taxpayer wants to avail of the benefit of the program, his availment should cover both Sections 9.a and 9.b of RR No. 21-2020. Separate payment forms should be accomplished and paid for these sections. Likewise, if availment will also cover Section 9.c, a separate payment form should be prepared and paid.

Attachment

For additional payment arising from BIR Notice, copy of the said notice to this payment form.

Note:

1. This form shall cover tax liabilities for one (1) taxable year/period and/or taxable ONETT for a particular period in 2018.
2. Payment should be in cash as a condition to avail of the privilege under RR No. 21-2020. Hence, non-cash modes of payment such as Tax Debit Memo and the like, will not qualify as a valid payment. Payment through e-payment channels (e.g., G-Cash and PayMaya) is not allowable.
3. For additional payment per BIR Notice, copy of the proof of payment shall be submitted to the concerned LT Office/RDO prior to issuance of the Certificate of Availment.