



BIR Form No. 1800 January 2018 (ENCS) Page 1		Donor's Tax Return Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the taxpayer.				 1800 01/18ENCS P1			
1 Date of Donation (MM/DD/YY)		2 Amended Return? ☐ Yes ☐ No		3 No. of Sheet/s Attached		4 Alphanumeric Tax Code (ATC)		DN 010	
Part I – Taxpayer Information									
5 Donor's Taxpayer Identification Number (TIN)				- 0 0 0 0 0		6 RDO Code			
7 Donor's Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)									
8 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)									
9 Residence Address (Indicate complete address at the time of donation)									
				9A ZIP Code		9B RDO Code			
10 Contact Number				11 Email Address					
12 Donee's Name (Attach additional sheet/s, if necessary) (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)						Donee's Taxpayer Identification Number			
A									
B									
C									
D									
E									
13 Are you availing of tax relief under a Special Law/International Tax Treaty?						☐ Yes ☐ No		13A If yes, specify	
Part II – Computation of Tax									
14 Total Net Gifts Subject to Tax (From Part IV Item 38)									
15 Applicable Donors Tax Rate						6 . 0%			
16 Total Donor's Tax Due (Item 14 x Item 15)									
17 Less: Tax Credit Payments									
17A Payments for Prior Gifts During the Calendar Year									
17B Foreign Donor's Tax Paid (Subject to limitation under Section 101 of the NIRC)									
17C Tax Paid in Previously Filed Return, if this is an Amended Return									
17D Total Tax Credits/Payments (Sum of Items 17A to 17C)									
18 Tax Payable/(Overpayment) (Item 16 Less Item 17D)									
19 Add: Penalties									
19A Surcharge									
19B Interest									
19C Compromise									
19D Total Penalties (Sum of Items 19A to 19C)									
20 TOTAL AMOUNT PAYABLE/(Overpayment) (Sum of Items 18 and 19D)									
In case of overpayment, apply for tax refund using BIR Form No. 1914 (Application for Tax Credits / Refunds)									
I/We declare under the penalties of perjury that this return, and all its attachments, have 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/our 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 Special Power of Attorney)									
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 Officer or Representative/Tax Agent (Indicate title/designation and TIN)				
Tax Agent Accreditation No. / Attorney's Roll No. (If applicable)		Date of Issue (MM/DD/YYYY)		Date of Expiry (MM/DD/YYYY)					
Part III – Details of Payment									
Details of Payment		Drawee Bank/ Agency	Number	Date (MM/DD/YYYY)		Amount			
21 Cash/Bank Debit Memo									
22 Check									
23 Tax Debit Memo									
24 Others (Specify below)									
Machine Validation						Stamp of Authorized Agent Bank and Date of Receipt (Bank Teller's Initial)			

*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

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TIN			Donor's Name		
00000					
Part IV – Computation of Tax					
25 Personal Properties (From Part V Schedule A)					
26 Real Properties (From Part V Schedule B)					
27 Total Gifts in this Return (Sum of Items 25 and 26)					
Less: Deductions					
28					
29					
30					
31					
32					
33 Total Deductions Allowed (Sum of Items 28 to 32)					
34 Total Net Gifts in this Return (Items 27 Less Item 33)					
35 Add: Total Prior Net Gifts During the Calendar Year (Item 36 of Return Previously Filed within the year)					
36 Total Net Gifts (Sum of Items 34 and 35)					
37 Less: Exempt Gift			250000		00
38 Total Net Gifts Subject to Tax (Item 36 Less Item 37)					
Part V – Schedules					
Schedule A – Description of Donated Personal Property (Attach additional sheet/s, if necessary)					
PARTICULARS			FAIR MARKET VALUE		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
TOTAL (To Part IV Item 25)					
Schedule B – Description of Donated Real Property (Attach additional sheet/s, if necessary)					
OCT/TCT/CCT NO.	TAX DECLARATION NO. (TD)	LOCATION	LOT/IMPROVEMENT	*CLASSIFICATION	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
Schedule B – Continuation of the Description of Donated Real Property					
AREA	FAIR MARKET VALUE (FMV) PER TD	FMV PER BIR (ZONAL VALUE)	FAIR MARKET VALUE (whichever is higher)		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
TOTAL (To Part IV Item 26)					
* RR-Residential Regular CR-Condominium Regular CL-Cemetery Lot GL-Government Lot A-Agricultural X-Institutional RC-Residential Condominium CC-Commercial Condominium PS-Parking Slot GP-General Purpose I-Industrial APD-Area for Priority Development					