



BIR Form No. 2000-OT January 2018 (ENCS) Page 1		Documentary Stamp Tax Declaration/ Return (One-Time Transactions) Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.		 2000-OT 01/18ENCS P1	
1 Date of Transaction (MM/DD/YYYY)		2 Amended Return? ☐ Yes ☐ No		3 Alphanumeric Tax Code (ATC) ☐ DO 102 ☐ DO 122 ☐ DO 125	
4 Number of Sheet/s Attached					
Part I – Background Information					
5 Taxpayer Identification Number (TIN)				6 RDO Code of Location of the Property	
7 Taxpayer'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 registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)					
8A ZIP Code					
9 Contact Number			10 Email Address		
11 Other Party to the transaction ☐ Seller/Transferor/Donor ☐ Buyer/Transferee/Donee					
11A Name (Last Name, First Name, Middle Name for Individual)/(Registered Name for Non-Individual)					
11B TIN					
12 Nature of Transaction					
☐ Transfer of Shares of Stock Not Traded Through the Local Stock Exchange (Does not include original issue of shares of stock by the issuing corporation)					
☐ Transfer of Real Property Classified as Capital Asset ☐ Transfer of Real Property Other Than Capital Asset					
13 Location of Real Property (if sale/transfer/donation of real property)					
Part II – Computation of Tax					
14 Taxable Base-Shares of Stock [From Part IV Schedule 1.B column (d) or (e), whichever is applicable]					
15 Taxable Base – Real Property (From Part IV Schedule 2 Item 2)					
16 Tax Rate					
17 Tax Due (Item 14 or 15 x Item 16)					
18 Less: Tax Paid in Return previously filed, if this is an amended return					
19 Tax Still Due/(Overpayment) (Item 17 less Item 18)					
20 Add: Penalties					
20A Surcharge					
20B Interest					
20C Compromise					
20D Total Penalties (Sum of Items 20A to 20C)					
21 Total Amount Payable/(Overpayment) (Sum of Items 19 and 20D)					
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					
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount	
22 Cash/Bank Debit Memo					
23 Check					
24 Tax Debit Memo					
25 Others (specify)					
Machine Validation				Stamp of Authorized Agent Bank and Date of Receipt (Bank Teller's Initial)	

TIN	Taxpayer's Name

PART IV - Schedules			
Schedule 1– Brief Description of Property/Shares of Stock Sold <i>(Attach additional sheet/s if necessary)</i>			
1.A - Real Property			
OCT/TCT/CCT No.	Tax Declaration No. (TD)	Location	
1			
2			
3			
4			
5			

Continuation of Schedule 1.A					
Lot / Improvement	*Classification	Area (sq.m.)	Fair Market Value (FMV) per TD <i>(Column 1)</i>	FMV per BIR (Zonal Value) <i>(Column 2)</i>	Fair Market Value <i>(whichever is higher between Columns 1 & 2)</i>
1					
2					
3					
4					
5					
TOTAL <i>(To Schedule 2 Item B)</i>					

1.B - Shares of Stock				
Name of Corporate Stock (a)	Number of Shares Sold (b)	Stock Certificate Number (c)	Par Value of Shares <i>(for shares of stock with par value)</i> (d)	DST Paid Upon Original Issue of Shares of Stock Sold <i>(for shares of stock without par value)</i> (e)

Schedule 2– Determination of Taxable Base for Real Property Sold/Transferred/Donated			
1 A Gross Selling Price / Bid Price for foreclosure sale / Net Gift			
B Total Fair Market Value of Land and Improvement per Schedule 1.A			
C Others <i>(Specify)</i>			
2 Taxable Base <i>(For cash/foreclosure sale/net gift Item A or B whichever is higher; or, For other transaction Item C, whichever is applicable) (To Part II, Item 15)</i>			

Documentary Stamp Tax (DST)/Alphanumeric Tax Code (ATC) Table		
Documents/Transactions	Tax Rate	ATC
Sales, Agreements to Sell, Memoranda of Sales, Deliveries or Transfer of Shares or Certificates of Stock with Par value	P 1.50 / P 200	DO 102
In case of Stock without par value	50% of DST paid on original issue	DO 125
Deeds of Sale, Conveyances, and Donation of Real Property	P 15 / P 1,000	DO 122

* 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