



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Application for Abatement or Cancellation
of Tax, Penalties and/or Interest
Under Rev. Reg. No. _____

BIR Form No.
2110
September 2001

(Date)

The Commissioner of Internal Revenue
BIR National Office Building
Diliman, Quezon City

Sir:
I/We hereby apply for the abatement/cancellation of my/our _____ tax liability
(kind of tax/interest/surcharge/compromise penalties)
amounting to P _____, for the taxable year _____ arising from

- Reasons: (Please check appropriate box)
- ☐ Filing of the return/payment of the tax is made at the wrong venue
 - ☐ Mistake in payment of tax due to erroneous written official advice of a revenue officer
 - ☐ Failure to file the return and pay the tax on time due to substantial losses from prolonged labor dispute, force majeure, and legitimate business reverses
 - ☐ Non-compliance due to difficult interpretation of the law
 - ☐ Failure to file the return and pay the correct tax on time due to circumstances beyond taxpayer’s control
 - ☐ Late payment of tax under meritorious circumstances
 - ☐ Penalties imposed on assessment confirmed by lower court but appealed by the taxpayer to a higher court
 - ☐ Penalties imposed on withholding tax assessment under meritorious circumstances
 - ☐ Penalties imposed on delayed installment payment under meritorious circumstances
 - ☐ Penalties imposed on assessment reduced after reinvestigation but taxpayer is still contesting reduced assessment
 - ☐ Others (please specify) _____

I offer to pay the amount of P _____ as basic _____ tax due and P _____,
(kind of tax)
as interest, for the taxable year _____.

I/We declare under the penalties of perjury, that this statement has been made in good faith, verified by me/us and to the best of my/our knowledge and belief is a true, correct and complete declaration.

_____ SIGNATURE OVER PRINTED NAME OF TP/ TP AUTHORIZED REPRESENTATIVE	_____ TIN	_____ TAX AGENT
_____ ADDRESS	_____ TAX AGENT ACCREDITATION NO.	

To be filled-up by BIR

Received by: _____	Date Received: _____
Processed by: _____	RDO No.: _____
Reviewed by: _____	RR No. : _____

National Office
Head, Technical Working Committee: _____
DCIR – Operations Group : _____
DCIR - Legal & Inspection Group : _____

- APPROVED/DISAPPROVED:**
- ☐ Approved the amount of P _____ representing abatement/cancellation of
 - ☐ Basic Tax
 - ☐ Surcharge
 - ☐ Interest
 - ☐ Compromise Penalty
 - ☐ Disapproved
Reason for disapproval: _____

Commissioner of Internal Revenue
Date: _____