(To be filled up by the BIR)

DLN: PSIC:

Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

ENHANCED VOLUNTARY ASSESSMENT PROGRAM APPLICATION FORM

BIR Form No.

2113

October 2005

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

1 Date Filed (MM / DD / YYYY)

2 Return Period (mm/dd/yyyy) From To

3 Tax Type Code Description

4 A T C **MC 032**

5 Taxpayer Identification No.

6 RDO Code

7 No. of Sheets Attached

8 Taxpayer Classification I N

9 Line of Business/Occupation

10 Taxpayers Name (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individuals)

11 Telephone Number

12 Business/ Trade Name

13 Registered Address

14 Zip Code

Computation of Payments

	Tax Due/ Net VAT Due Base Year Actual	Tax Due/Net VAT Due Covered Year Actual	Computed Amount Using the Prescribed Percentage	Minimum Amount (Schedule 1)	* EVAP Payment (Amount in Pesos)
15 Tax per return (w/ returns filed)					
16 Tax per return (w/o returns filed in the covered year)					
17 Tax per return (w/o returns filed or w/ zero tax due in the base year)					
18 Total EVAP Payment					

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

President/Vice President/Principal Officer/Accredited Tax Agent/Authorized Representative/Taxpayer (Signature Over Printed Name)

Title/Position of Signatory

TIN of Signatory

Tax Agent Acc. No./Atty's Roll No. (if applicable)

Date of Issuance

Date of Expiry

Remarks:

- [ ] Complete as to documentary requirements
- [ ] Others

Received by:

Signature Over Printed Name

Evaluated by:

Signature Over Printed Name

Approved by:

Signature Over Printed Name

Stamp of Receiving Office and Date of Receipt (RO's Signature)

Schedule I Minimum EVAP Payment in Absolute Amount per Taxable Year

Kind of Tax	Individual	Estate/Trust	Corporation	Large Taxpayers	Taxpayers with cases handled by the National Investigation Division
Income Tax	10,000.00	50,000.00	100,000.00	1,000,000.00	1,000,000.00
Improperly Accumulated Earnings Tax			100,000.00	1,000,000.00	1,000,000.00
Value Added Tax	20,000.00	100,000.00	200,000.00	2,000,000.00	2,000,000.00
Percentage Tax	10,000.00	50,000.00	200,000.00	2,000,000.00	2,000,000.00
Excise Tax	20,000.00	100,000.00	200,000.00	2,000,000.00	2,000,000.00
Documentary Stamp Tax (DST on business)	10,000.00	50,000.00	100,000.00	1,000,000.00	1,000,000.00
Withholding Tax	10,000.00	50,000.00	100,000.00	1,000,000.00	1,000,000.00
Taxpayers under preferential rates			100,000.00	1,000,000.00	1,000,000.00

TAX TYPE

Code	Description	Code	Description	Code	Description
XA	EXCISE-ALCOHOL PRODUCTS	DN	DONOR'S TAX	WC	WITHHOLDING TAX-COMPENSATION
XP	EXCISE-PETROLEUM PRODUCTS	VT	VALUE-ADDED TAX	WE	WITHHOLDING TAX-EXPANDED
XM	EXCISE-MINERAL PRODUCTS	PT	PERCENTAGE TAX-QUARTERLY	WF	WITHHOLDING TAX-FINAL
XG	EXCISE-AUTOMOBILES & NON ESSENTIALS	PM	PERCENTAGE TAX - MONTHLY	WG	WITHHOLDING TAX - VAT AND OTHER PERCENTAGE TAXES
XT	EXCISE-TOBACCO PRODUCTS	ST	PERCENTAGE TAX - STOCKS		
XF	TOBACCO INSPECTION AND MONITORING FEES	SO	PERCENTAGE TAX - STOCKS (IPO)	WO	WITHHOLDING TAX-OTHERS (ONE-TIME TRANSACTION NOT SUBJECT TO CAPITAL GAINS TAX)
		SL	PERCENTAGE TAX - SPECIAL LAWS		
IT	INCOME TAX	DS	DOCUMENTARY STAMP TAX REGULAR		
IE	IMPROPERLY ACCUMULATED EARNINGS TAX	DO	DOCUMENTARY STAMP TAX-ONETT	WR	WITHHOLDING TAX - FRINGE BENEFITS
CG	CAPITAL GAINS TAX-REAL PROPERTY (FINAL WITHHOLDING)	AP	ACCRUED PENALTIES	WW	WITHHOLDING TAX - PERCENTAGE TAX ON WINNINGS AND PRIZES
		WB	WITHHOLDING TAX FINAL (ON INTEREST PAID ON DEPOSIT AND YIELD ON DEPOSIT SUBSTITUTES/TRUST/ETC.)		
CS	CAPITAL GAINS TAX - STOCKS				
ES	ESTATE TAX				

SAMPLE ILLUSTRATION – NON-LARGE CORPORATE TAXPAYER

EVAP payable on Income tax:

	Tax Due/ Net Vat Due Base Year	Tax Due/ Net Vat Due Covered year	Computed Amt. per prescribed Percentage	Minimum Amount	EVAP Payment
A	**B**	**C**	**D**	**E**	**F**
A. With Returns Filed	**550,000.00**	**600,000.00**	Tax due Base year 550,000.00 Multiply by Prescribed Percentage 20% Resulting Amt. 110,000.00 Less: Actual Increase 50,000.00 Add'l Increase Needed **60,000.00**	**100,000.00**	Whichever is higher between **D** or **E** **P 100,000.00**
B. Without Returns Filed in the covered year	**550,000.00**	Declared Tax Due **600,000.00**	Tax Due Base year 550,000.00 Multiply by prescribed Percentage 20% Resulting Amt. 110,000.00 Less: Actual Increase Per declared tax due 50,000.00 Add'l Increase Needed **60,000.00**	**100,000.00**	Declared Tax Due P 600,000.00 Add: EVAP Payable higher between **D** or **E** 100,000.00 Total Amount To be paid **P700,000.00**
C. Without Returns Filed or with zero tax due in the base year.	**None**	**600,000.00**	Declared Tax Due in the **Covered Year** 600,000.00 Multiply by required Rate of additional Payment 20% Amount per prescribed Percentage **120,000.00**	**100,000.00**	EVAP Payment (Whichever is higher between **D** or **E**) **P 120,000.00**

BIR FORM NO. 2113 – EVAP APPLICATION FORM
GUIDELINES AND INSTRUCTIONS

COVERAGE

Any person, natural or juridical, including estates and trusts, liable to pay any internal revenue tax covering taxable year ending December 31, 2004 and all prior years, 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 EVAP pursuant to RR18-2005.

THOSE NOT ELIGIBLE FOR AVAILMENT

1. Those taxpayers who have already been issued a Final Assessment Notice (FAN) on or before the effectivity of these regulations with respect to the internal revenue taxes applicable to the taxable period(s) covered by the FAN;
2. Persons under investigation as a result of verified information filed by a Tax Informer under Section 282 of the NIRC, duly processed and recorded in the BIR Official Registry Book on or before the effectivity of these regulations;
3. Tax fraud cases already filed and pending in the Department of Justice or courts for adjudication;
4. Those with unpaid tax liability as admitted and reflected in the books of accounts/records, or financial statements and tax returns of the covered period, with respect to the tax type covered by the said admitted tax liability, unless they first pay the same (i.e. DST payable, withholding tax payable, and unpaid individuals' second installment of income tax, etc.); and
5. Cases handled by the BIR under the RATE Program.

DEADLINE IN THE FILING OF THE APPLICATION FORM AND PAYMENT OF THE EVAP AMOUNT

- December 30, 2005

WHERE TO FILE THE APPLICATION FORM

The EVAP Application Form accomplished in triplicate copies, together with the copy of Payment Form duly validated by the bank, shall be filed with the Revenue District Office/Large Taxpayers Service/Large Taxpayers District Office, where the taxpayer is registered or required to be registered and file the return on or before December 30, 2005.

NOTE:

1. **Net VAT Due** – is equal to Total Output Tax less Total Input Tax.
2. The Applicable tax type code description in Box No. 3 shall be taken from Schedule 1.
3. This form shall be registered or accomplished per tax type.
4. If there is no return filed in the covered year, the regular return shall still be accomplished and a copy be attached to this form upon submission to the pertinent BIR office. The total payment therefore shall be the tax due per return plus the EVAP amount.

DOCUMENTARY REQUIREMENTS:

1. For EVAP applicant **without returns filed in the covered year**, the required regular tax returns must be accomplished and the corresponding tax due plus the EVAP amount payable must be paid using **BIR Form 0614.**
2. Photocopy/ies of the following:

Income Tax (Including taxpayer with preferential rates e.g. PEZA, SBMA etc.)
- BIR Form No. 1702 for the base year and covered year for corporate taxpayers;
- BIR Form No. 1701 for the base year and covered year for individual taxpayers with mixed income or purely business income;
- BIR Form No. 1700 for the base year and covered year for individual taxpayers receiving purely compensation income;

Improperly Accumulated Earnings Tax
- BIR Form No. 1704 for base year and covered year;

Value Added Tax
- BIR Form No. 2550Q for the base year and covered year;

Percentage Tax
- BIR Form No. 2551M or BIR Form No. 2551Q or 2552 or 2553 for the base year and covered year;

Excise tax
- Applicable Excise tax returns for the base year and covered year;

Documentary Stamp Tax
- BIR Form No. 2000 for the base year and covered year;

Withholding Tax
- Withholding tax returns for the base year and covered year;

Tax on One-time transaction
- Applicable tax returns for the covered year.

Accrued Penalties
- Applicable tax returns for the covered year or Assessment Notice, whichever is applicable.

3. Photocopy of duly validated BIR Form No. 0614-EVAP Payment Form.