Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

NO AUDIT PROGRAM
PARTICIPATION FORM

BIR Form No.
2114
Sept. 2006

Name of Taxpayer: ______________________ **TIN:** ______________ **I** ☐ Individual **NI** ☐ Non-Individual/Corp
Address: ____
Trade Name: ______________________ **Tel No./ Fax No. :** ______________
RDO #: ________ **Station/Town:** ______________________ **PSIC/PSOC:** ______________
Date of Registration: ______________
Start of Availment Year: ______________

		Minimum Growth Rate Required	Current Taxable Year (Actual)	Taxable Base Year (Actual)	Growth Rate (Actual)	Additional Growth Rate Required to Qualify	Additional Tax / Voluntary Payment Required (Amount in Pesos)
1.	Income Tax Payment	30%	₱	₱	%	%	₱
2.	Income Tax Payment Ratio						
	A. Gross Sales/Receipts		₱	₱			
	B. Income Tax Payment/Gross Sales/Receipts (1/2A)		%	%			₱
3.	VAT/Percentage Tax Payment		₱	₱			
	A. Ratio of VAT Payment to Gross Sales (Sale of Goods) (3/2A)		%	%	%	%	₱
	B. Ratio of VAT Payment to Gross Receipts (Sale of Services) (3/2A)		%	%	%	%	
	C. Ratio of Percentage Tax Payment to Gross Sales/Receipts (3/2A)		%	%	%	%	
Total						▶	₱

Additional voluntary payment is required if actual payment for current year does not result in the growth ratio prescribed to be eligible for the program (use BIR Form 0605 – 101).

This is to acknowledge our participation to the No Audit Program. In this regard, I declare, under the penalties of perjury, that the above information are verified by me, and to the best of my knowledge and belief are true and correct.

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

____
Title/Position of Signatory

____
TIN of Signatory

____
Tax Agent Accreditation No. (if applicable)

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

GUIDELINES AND INSTRUCTIONS

QUALIFICATIONS FOR AVAILMENT OF THE NO AUDIT PROGRAM

An applicant for the No Audit Program must meet all of the following qualifications in order to avail of the benefits of the program.

1. Growth rate of income tax payment for the current taxable year over base year must be at least 30%;
2. The ratio of income tax payment to gross sales/receipts for the current taxable year must be at least equal to that of the base year; and
3. For those subject to Percentage Tax
   Ratio of Business Tax actually paid to Gross Sales/Receipts for the Current Taxable Year must be at least equal to that of the Base Year, provided that in no case shall it be less than 5% for financial institutions and 4% for other percentage taxpayers.
   For those subject to Value Added Tax
   Ratio of Net VAT actually paid to Gross Sales/Receipts for the Current Taxable Year must be at least equal to that of the Base Year, provided that in no case shall it be less than **30% for seller of goods** and **50% for seller of services of the VAT rate provided by law** for any given period.

NAP eligible should accomplish a No Audit Program Participation Form (BIR Form 2114) and Payment Form For No Audit Program (BIR Form 0605-101), if applicable, to be submitted together with all the required attachments within 30 days from the statutory deadline for the filing of Annual Income Tax Return for the year covered by the application subject to exception as may be prescribed in a regulation. For taxpayers whose taxable year ends on Dec. 31, 2005 and fiscal years ending in January, February, March, or April 2006, deadline for NAP application is on or before October 27, 2006.

DOCUMENTARY REQUIREMENTS

Applicant-taxpayer shall attach to the NAP Participation Form three (3) photocopies of the following:

1. Annual/Quarterly Income Tax Return/s filed covering taxable base year and current taxable year
   a. 1702/1702Q for Corporation (with bank validation or BIR duly stamped received)
   b. 1701/1701Q for Individuals (with bank validation or BIR duly stamped received)

2. Taxes Withheld/Claimed per BIR Forms 2307 for the taxable base year and current taxable year
3. Tax Debit Memo and Tax Credit Certificate claimed for the taxable base year
4. 2550Q, 2550M, 2551M or 2551Q for taxable base year and current taxable year (with bank validation or BIR duly stamped received)
5. Photocopies of filed Application for Registration, 1901 for individual, 1903 for corporation, 1905 for any update, if applicable
6. Proof of payment of Deficiency Taxes (BIR Form 0605, official receipt) for taxable base year and current taxable year through Letter of Authority, TVN and Letter Notice, if applicable
7. BIR Form 0605-101, if additional voluntary payment was made
8. Certificate of Exemption from Audit/Investigation, (for the 2nd and succeeding year's application)

Please accomplish in triplicate (3) copies:

Original	:	RDO/LTDO/LTS where taxpayer is registered
Duplicate	:	RDO/LTDO/LTS where taxpayer is registered
Triplicate	:	Taxpayer's copy