(To be filled up by the BIR) DLN: PSIC: PSOC:

Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Tax Amnesty Return

For Taxable Year 2005 and Prior Years
Pursuant to Republic Act No. 9480

BIR Form No.
2116
August 2007(ENCS)

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

Part I Background Information

1 Date Filed (MM / DD / YYYY)

2 Tax Type Code **M C** Tax Type Description **Tax Amnesty**

3 ATC **MC 300**

4 No. of Sheets Attached

5 Taxpayer Identification No.

6 RDO Code

7 Taxpayer Classification I N

8 Line of Business/Occupation

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

10 Telephone Number

11 Business/ Trade Name

12 Registered Address

13 Zip Code

Part II COMPUTATION OF TAX AMNESTY

		Without Previous SALN/ Balance Sheet		With Previous SALN/ Balance Sheet
14 TAXABLE BASE				
I. Total Networth As of December 31, 2005	**14A.I**		**14B.I**	
II. Total Networth per Amended Return			**14B.II**	
III. Total Increase in Networth (14B.II - 14B.I)			**14B.III**	
15 COMPUTED AMOUNT PER APPLICABLE TAX RATE (5%)	**15A**		**15B**	
16 MINIMUM ABSOLUTE AMOUNT	**16A**		**16B**	
17 AMNESTY TAX DUE (higher between Item 15 and 16)	**17A**		**17B**	

18 I declare, under the penalties of perjury, that this return has been made in good faith, verified by me, and I attest to the correctness and completeness of this declaration.

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

Title/Position of Signatory

TIN of Signatory

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

Taxpayer Classification: **I - Individual** **N - Non-Individual**

(Note: Please see back portion for guidelines and instructions)

BIR Form No. 2116 – Tax Amnesty Return
Guidelines and Instructions

COVERAGE

Individuals, whether resident or nonresident citizens, or resident or nonresident aliens, Estates, Trusts, Corporations, Cooperatives and tax exempt entities that have become taxable as of December 31, 2005, and other juridical entities including partnerships liable to pay any internal revenue taxes covering the taxable year ending December 31, 2005 and prior years, with or without assessments duly issued therefore, may avail of the Tax Amnesty under RA No. 9480.

However, an individual taxpayer in his/her own capacity shall be treated as a different taxpayer when he acts as administrator/executor of the estate of a deceased taxpayer. Therefore, an individual taxpayer, seeking to avail of the tax amnesty and who at the same time is an executor or administrator of the estate of a deceased taxpayer who would also like to avail of the tax amnesty, shall file two (2) separate amnesty tax returns, one for himself as a taxpayer and the other in his capacity as executor or administrator of the estate of the decedent with respect to the revenue and other income earned or received by the estate.

THOSE NOT ELIGIBLE FOR AVAILMENT

1. Withholding agents with respect to their withholding tax liabilities;
2. Those with pending cases falling under the jurisdiction of the Presidential Commission on Good Government (PCGG);
3. Those with pending cases involving unexplained or unlawfully acquired wealth or income or under the Anti-Graft and Corrupt Practices Act;
4. Those with pending cases filed in court involving violation of the Anti-Money Laundering Law;
5. Those with pending criminal cases filed in court or in the Department of Justice for tax evasion and other criminal offenses under Chapter II of Title X of the National Internal Code of 1997, as amended;
6. Those with pending criminal cases filed in court for felonies of frauds, illegal exactions and transactions, and malversation of public funds and property under Chapters III and IV of Title VII of the Revised Penal Code;
7. Tax cases subject of final and executory judgment by the courts.

DEADLINE IN THE FILING OF THE TAX AMNESTY FORM AND PAYMENT OF THE TAX AMNESTY AMOUNT

The filing of the Tax Amnesty Return and the payment of the amnesty tax shall be made within six (6) months from the effectivity of the Implementing Rules and Regulations.

WHERE TO FILE THE RETURN

The Tax Amnesty Return, accomplished in triplicate copies, shall be filed as follows:

1. Residents shall file with the Revenue District Office (RDO)/Large Taxpayers District Office (LTDO) of the BIR which has jurisdiction over the legal residence or principal place of business of the taxpayer.
2. Non-residents shall file with office of the Commissioner of the BIR, or with any RDO

RDO may assist the taxpayer in accomplishing the forms and computing the taxable base and the amnesty tax payable at the option of the taxpayer, but may not look into, question or examine the veracity of the entries contained in the Tax Amnesty Return, Statement of Assets, Liabilities and Networth, or such other documents submitted by the taxpayer.

NOTE:

- All background information must be properly filled up
- This return shall be filed together with the prescribed Notice of Availment, and the prescribed Statement of Assets, Liabilities and Networth (SALN) as of December 31, 2005 to the pertinent BIR Office.