For BIR Use Only | BCS/ Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
2118-DA
March 2019
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Tax Amnesty Return on Delinquencies
Pursuant to Republic Act No. 11213

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "√".

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1 Date Filed *(MM/DD/YYYY)*	2 Tax Type Code	3 Tax Type Description	4 ATC	5 No. of Sheet/s Attached
	MC	Tax Amnesty	MC 330	

Part I – Taxpayer Information

6 Taxpayer Identification Number *(TIN)* / / /   7 RDO Code

8 Taxpayer/Filer's Name *(Last Name, First Name, Middle for Individual OR Registered Name for Non-Individual)*

9 Registered Address *(Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)*

9A ZIP Code

10 Email Address

Part II – Computation of Tax Amnesty

Particulars	Amount of Tax Amnesty
11 Delinquent Accounts and Assessments which have become final and executory *(From Part V Item 18)*	
12 Tax Cases subject of final and executory judgment by the courts *(From Part V Item 25)*	
13 Pending Criminal Cases filed with the DOJ/Prosecutor's Office or the courts for tax evasion and other criminal offenses under Chapter II of Title X & Sec. 275 of the Tax Code, as amended *(From Part V Item 32)*	
14 Withholding Agents who withheld taxes but failed to remit the same to the Bureau *(From Part V Item 41)*	
15 Total Tax Amnesty Amount *(Sum of Items 11 to 14)* *(Amount to be reflected in BIR Form No. 0621-DA, Part II - Item 10)*	

I/We declare under the penalties of perjury that this return has 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 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 authorization letter and indicate TIN)*

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 Number/ Attorney's Roll Number *(if applicable)*		Date of Issue *(MM/DD/YYYY)*		Date of Expiry *(MM/DD/YYYY)*	

Part III – Attachments

Please put "√" in the applicable box/es:

- ☐ Acceptance Payment Form-BIR Form No. 0621-DA (duly stamped received by the RCO or AAB) with duly validated deposit slip
- ☐ Certificate of Delinquencies
  - ☐ Issued by RDO
  - ☐ Issued by Legal Division
  - ☐ Issued by Litigation Division
  - ☐ Issued by Prosecution Division
  - ☐ Issued by LTCED
  - ☐ Issued by LTD - Cebu
  - ☐ Issued by LTD - Davao
- ☐ Copy of FAN/FLD/PAN with details, if applicable

Part IV – Details of Payment

Paid thru:

☐ AAB *(specify)* ____________________ Branch Location __________ Date *(MM/DD/YYYY)* __________

☐ RCO *(specify name)* ____ Date *(MM/DD/YYYY)* __________

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Part V – Computation of Tax Amnesty *(Should be lifted from the Certificate of Tax Delinquencies)*

A. Delinquent Taxes and Assessment which became final and executory ***(NOTE: Use additional sheet with the same column headings, if needed)***

Taxable Period		Tax Type	Basic Tax	Partial Payment Made	Base Amount	Required %	Amount of Tax Amnesty
From *(MM/DD/YYYY)* (a)	To *(MM/DD/YYYY)* (b)	(c)	(d)	(e)	(f) [f = d - e]	(g)	(h) [h = f X g]
1						40%	
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18 Total *(Sum of Items 1 to 17) (To Part II Item 11)*							

B. Tax cases subject of final and executory judgment of the courts ***(NOTE: Use additional sheet with the same column headings, if needed)***

19						50%	
20							
21							
22							
23							
24							
25 Total *(Sum of Items 19 to 24) (To Part II Item 12)*							

C. Pending criminal cases with the DOJ or the courts for tax evasion and other criminal offenses ***(NOTE: Use additional sheet with the same column headings, if needed)***

26						60%	
27							
28							
29							
30							
31							
32 Total *(Sum of Items 26 to 31) (To Part II Item 13)*							

D. Withholding tax liabilities **(applicable to cases arising from non-remittance of taxes withheld)** ***(NOTE: Use additional sheet with the same column headings, if needed)***

33						100%	
34							
35							
36							
37							
38							
39							
40							
41 Total *(Sum of Items 33 to 40) (To Part II Item 14)*							

Guidelines and Instructions for BIR Form No. 2118-DA (March 2019)
Amnesty Tax Return on Delinquencies

Who Shall File

All persons, whether natural or juridical, with internal revenue tax liabilities covering taxable year 2017 and prior years, may avail of Tax Amnesty on Delinquencies within one (1) year from the effectivity of these Regulations, under any of the following instances:

A. Delinquent Accounts as of the effectivity of Revenue Regulations No. 4-2019, including the following:
  1. Delinquent Accounts with application for compromise settlement either on the basis of
    (a) doubtful validity of the assessment; or
    (b) financial incapacity of the taxpayer, whether the same was denied by or still pending with the Regional Evaluation Board (REB) or the National Evaluation Board (NEB), as the case may be, on or before the effectivity of Revenue Regulations No. 4-2019.
  2. Delinquent Withholding Tax liabilities arising from non-withholding of tax; and
  3. Delinquent Estate tax liabilities.

B. With pending criminal cases with the DOJ/Prosecutor's Office or the courts for tax evasion and other criminal offenses under Chapter II of Title X and Section 275 of the Tax Code, as amended, with or without assessments duly issued;

C. With final and executory judgment by the courts on or before the effectivity of Revenue Regulations; and

D. Withholding tax liabilities of withholding agents arising from their failure to remit withheld taxes.

Where to File

This Tax Amnesty Return and other documentary requirements* shall be filed with the following BIR offices:

Taxpayer Classification	Place of Filing
Non-Large Taxpayers	Revenue District Office (RDO) where the applicant-taxpayer is registered
Large Taxpayers – Cebu or Davao	Large Taxpayers Division (LTD) Office where applicant-taxpayer is registered
Large Taxpayers – Excise and Regular	Large Taxpayers Collection Enforcement Division (LTCED)

Tax Amnesty Rates

The Tax Amnesty rates shall be as follows:

A.	Delinquent accounts and assessments which have become final and executory	40% of the basic tax assessed
B.	Tax cases subject of final an executory judgment by the courts	50% of the basic tax assessed
C.	Pending criminal cases filed with the DOJ/Prosecutor's Office or the courts for tax evasion and other criminal offenses under Chapter II of Title X and Section 275 of the Tax Code, as amended	60% of the basic tax assessed
D.	Withholding agents who withheld taxes but failed to remit the same to the Bureau	100% of the basic tax assessed

The tax amnesty rate of one hundred percent (100%) provided in letter (D) shall apply in all cases of non-remittance of withholding taxes, even if the same shall fall under letters (A), (B) or (C) above.

<u>*Documentary Requirements:</u>

Applicant-taxpayer shall submit the following:

1) Tax Amnesty Return (TAR) (BIR Form No.2118-DA);
2) Duly validated Acceptance Payment Form (APF) (BIR Form No. 0621-DA) with bank deposit slip, if paid with the Authorized Agent Banks (AABs) or APF duly stamped "received" by the Revenue Collection Officers (RCOs) with Revenue Official Receipt (ROR) issued by the concerned RCOs;
3) Certificate of Tax Delinquencies/Tax Liabilities issued by concerned BIR Offices; and
4) In case of applications under Section 3(A)(2) of Revenue Regulations No. 4-2019, a copy of the assessment found in the FAN/FDDA. In case of applications under Section 3(D), either delinquent account or not, with or without FAN/FDDA, the Preliminary Assessment Notice (PAN)/Notice for Informal Conference or equivalent document is sufficient.