(To be filled up the BIR)

► DLN: ► PSIC: ► PSOC:

Republic of the Philippines
Department of Financei
Bureau of Internal Revenue

Voluntary Assessment and Payment Program (VAPP) Application Form

BIR Form No. **2119** August 2020

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

1 Return Period/Date of Transaction/Date of Death *(MM/DD/YYYY)* ►	**2** For the ► ☐ Calendar ☐ Fiscal	**3** Year Ended *(MM/DD/YYYY)* ►
4 Number of Sheet/s Attached ►	**5** Alphanumeric Tax Code *(ATC)* ►	**6** Tax Type Code ► **MC**
7 Tax Type Description ► **Voluntary Assessment**		

Part I **Background Information**

8 Taxpayer Identification Number *(TIN)* ►	**9** RDO Code ►	**10** Taxpayer Classification ► ☐ I ☐ N	**11** Line of Business/Occupation ►
12 Taxpayer's Name *(Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individuals)* ►			**13** Email Address ►
14 Trade Name ►			**15** Contact Number ►
16 Registered Address ►			**17** ZIP Code ►

Part II ► **Computation of VAPP**

Particulars	Amount of Tax
18 Voluntary Tax Payable for Income Tax (IT), VAT, Percentage Tax (PT), Excise Tax (ET), and Documentary Stamp Tax (DST) Other than DST on One-Time Transaction (ONETT) *(From Part III, Sched 1.b, Item no. 19)*	
19 Voluntary Tax Payable for Withholding Tax *(From Part III, Sched 2, Item no. 25)*	
20 Voluntary Tax Payble for Taxes on ONETT *(From Part III, Sched 3, Item no. 32)*	
21 Total Voluntary Tax Payable *(Amount to be reflected in Part II, Item no. 19 of BIR Form No. 0622)*	

I/We declare under the penalties of perjury that this application form, and all its attachments had 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 No./ Atty's. Roll No. *(if, applicable)*		Date of Issue *(MM/DD/YYYY)*		Expiry Date *(MM/DD/YYYY)*	

Remarks:
☐ Complete as to documentary requirements
☐ Others ______

Reviewed by:

Asst. Chief LT Office/Assistant Revenue District Officer
(Signature Over Printed Name)

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

Checked/Evaluated by:

Revenue Officer
(Signature Over Printed Name)

Approved by:

Chief LT Office/Revenue District Officer
(Signature Over Printed)

Taxpayer Classification: I - Individual N - Non-Individual

Part III SCHEDULES

Schedule 1 - For Income Tax (IT), VAT, Percentage Tax (PT), Excise Tax (ET), and Documentary Stamp Tax (DST) Other than DST on ONETT

(NOTE: attached additional sheets using the same column headings, if necessary)

Schedule 1.a - Increase/Decrease in the Total Taxes Due from 2017 to 2018

Tax Type	Tax Due/Net VAT Payable* A. 2018	Tax Due/Net VAT Payable* B. 2017
1 Income Tax		
2 Value-Added Tax		
3 Percentage Tax		
4 Excise Tax		
5 DST (other than ONETT)		
6 **Total**		

7 Amount of Increase in Total Tax Due *(Total A less Total B)* ______

8 Percentage of Increase ______ %

9 Amount of Decrease in Total Tax Due *(Total A less Total B)* ______

10 Percentage of Decrease ______ %

***Note: Sum of Tax Due/Net VAT Payable per tax returns filed and deficiency tax(es) paid per BIR Form No. 0605, if any.**

Schedule 1.b - Computation of Voluntary Tax Payable

Particulars	Amount per Annual Income Tax Return (TY 2018)
11 Gross Sales	
12 Prescribed Percentage *(Schedule 4, column b)*	%
13 **Amount**	
OR	
14 Taxable Net Income	
15 Prescribed Percentage *(Schedule 4, column b)*	%
16 **Amount**	
17 Higher Amount Between Item no. 13 and no. 16	
OR	
18 Minimum Amount *(Schedule 4, column c)*	
19 **Voluntary Tax Payable** ***(Item no. 17 or no. 18, whichever is higher - to Part II, Item no. 18)***	

Schedule 2 - For Withholding Tax (Final and Creditable) ***(NOTE: attached additional sheets using the same column headings, if necessary)***

	Tax Type	Basic Tax Paid/Remitted
20		
21		
22		
23	Total Taxes Paid and Remitted *(sum of Item nos. 20 to 22)*	
24	Prescribed Percentage per RR No. 21-2020	**5** %
25	**Voluntary Tax Payable** ***(Item no. 23 multiplied by no. 24 - to Part II, Item no. 19)***	

Schedule 3 - For Taxes on ONETT such as Estate Tax, Donor's Tax, Capital Gains Tax, ONETT-Related CWT/Expanded Withholding Tax and Documentary Stamp Tax

(NOTE: attached additional sheets using the same column headings, if necessary)

	Tax Type	Basic Tax Due per Accomplished Tax Return
26		
27		
28		
29	Total Tax Due *(sum of Item nos. 26 to 28)*	
30	Prescribed Percentage per RR No. 21-2020	**5** %
31	Additional payment *(Item no. 29 multiplied by Item no. 30)*	
32	**Voluntary Tax Payable** ***(sum of Item no. 29 and 31 - to Part II, Item no. 20)***	

Schedule 4 - Bases for the Computation of Voluntary Tax Amount Under Section 9.a of RR No.21-2020

Increase/Decrease in the Total Taxes Due from 2017 to 2018 (a)	Amount of Required Voluntary Tax Payment Whichever is higher of -- (b)	Minimum Amount (c)
Net increase of not more than 10%	3% of 2018 gross sales, or 7% of 2018 taxable net income	Individuals, estates and trusts -- Php 75,000.00 Corporations -- a. With subscribed capital of more than P 50 million: Php 1,000,000.00 b. With subscribed capital of more than P 20 million up to P 50 million: Php 500,000.00 c. With subscribed capital of more than P 5 million up to P 20 million: Php 250,000.00 d. With subscribed capital of P 5 million and less: Php 100,000.00 Other juridical entities, including but not limited to cooperatives, foundations, general professional partnerships -- Php 75,000.00
Net increase of more than 10% up to 30%	2% of 2018 gross sales, or 6% of 2018 taxable net income	
Net increase of more than 30%	1% of 2018 gross sales, or 5% of 2018 taxable net income	
Net decrease of not more than 10%	4% of 2018 gross sales, or 8% of 2018 taxable net income	
Net decrease of more than 10%	5% of 2018 gross sales, or 9% of 2018 taxable net income	

Alphanumeric Tax Codes *(ATC)*

ATC	Description
	On the revenue collected through Voluntary Assessment and Payment Program (VAPP):
MC341	Income Tax (IT), Value-Added Tax (VAT), Percentage Tax (PT), Excise Tax (ET), and Documentary Stamp Tax (DST) other than DST on One-Time Transactions (ONETT)
MC342	Final Withholding Taxes (On Compensation, Fringe Benefits, etc.) and Creditable Withholding Taxes (CWT) other than CWT on ONETT
MC343	Taxes on ONETT, such as Estate Tax, Donor's Tax, Capital Gains Tax (CGT), ONETT-related CWT/Expanded Withholding Tax, and DST

BIR Form No. 2119 - Voluntary Assessment and Payment Program (VAPP) Application Form Guidelines and Instructions

Who Shall File

Any person, natural or juridical, including estates and trusts, liable to pay any internal revenue covering taxable year ending December 31, 2018, and fiscal year ending on last day of the months of July 2018 to June 2019, 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 VAPP pursuant to Revenue Regulations (RR) No. 21-2020.

Those not Eligible for Availment

a. Those taxpayers who have already been issued a Final Assessment Notice (FAN) that have become final and executory, on or before the effectivity of these Regulations;
b. Persons under investigation as a result of verified information filed by a Tax Informer under Section 282 of the NIRC of 1997, as amended, with respect to the deficiency taxes that may be due out of such verified information;
c. Those with cases involving tax fraud filed and pending in the Department of Justice or in the courts; and
d. Those with pending cases involving tax evasion and other criminal offenses under Chapter II of Title X of the NIRC of 1997, as amended.

Where to File

The application form together with the complete documentary requirements shall be filed in duplicate [original for the Large Taxpayers (LT) Office/Revenue District Office (RDO) and duplicate for the taxpayer] with the LT Office/RDO having jurisdiction over the taxpayer.

For one time transactions (ONETT) involving sale of real property, this form shall be filed with the RDO having jurisdiction over the location of the property.

How to Accomplish and File

Taxpayers, including those registered in the electronic Filing and Payment System (eFPS), have to download this form from the BIR website and fill-up the form. If the taxpayer wants to avail of the benefit of the program, his availment should cover both Sections 9.a and 9.b of RR No. 21-2020. Separate application forms should be accomplished for these sections. Likewise, if availment will also cover Section 9.c, a separate application form should be prepared.

This form together with other required documents, may be filed in person or through courier service to the concerned BIR office.

Deadline of Filing

Qualified persons can avail of the benefits of the VAPP until December 31, 2020.

Documentary Requirements

Mandatory Requirements

a. Payment Form [BIR Form No. 0622] with proof of payment (original for the LT Office/RDO, duplicate for the taxpayer and triplicate for the collecting agent).

Additional Requirements

b. Filed tax returns, proof of payment of taxes paid in 2017 and 2018 and audited Financial Statements for the covered taxable year for those availing of the program under Section 9.a of RR No. 21-2020.
c. Copy of remittance returns and proofs of payment of final and creditable withholding taxes for taxpayers availing of the program under Section 9.b of the same RR
d. Copy of duly paid BIR Form No. 0605 stamped either by authorized agent banks (AABs) or Revenue Collection Officers (RCOs) duly signed by the LT Office/RDO where the taxpayer is registered and proof of payment representing settlement of previous deficiency tax, with or without an assessment notice, if any, covering the taxable period under Section 3 of the same RR
e. Duly accomplished ONETT tax return(s) (BIR Form Nos. 1800, 1801, 1706, 1707, 2000 – OT,1606) and corresponding documentary requirements for the transaction of taxpayers availing of the program under Section 9.c of the same RR