(To be filled	up	by	the	BIR)
> DLNI:				

- DLN:		► PSOC:	► PSIC:
Republika ng Pilipinas Kagawaran ng Pananalapi Kawanihan ng Rentas Internas	Tax Declara	ary Stamp tion/Return	BIR Form No. 2000 July 1999 (ENCS)
Fill in all applicable spaces. Mark all ap Date of Transaction/ Purchase (MM/DD/YYYY)	Propriate boxes with an "X".	3 No. of Sheets Attached	4 ATC
^{tart} I	Background Informat	ion 7 Line of Business/ Occupation	►
Taxpayer's Name (For Individual) Last Name, ►	First Name, Middle Name/(For Non-indiv	viduals) Registered Name	9 Telephone No.
0 Registered Address ►			11 Zip Code ►
art II ection A (For constructive affixture of doc 12 Details of Document	Details of Trans umentary stamps) ary Stamps Purchased/Pa		
Nature of Transaction/Particulars		Base Tax I	Rate Tax Due
arties to the transaction 2F	12G		NA (-)
(Seller/Insurer/Creditor/Morgag 2H Taxpayer Identification	12	(Buyer/Insured/Debto	ntification Number
ection B (For a metering machine user) *	ntary_Stamps Inventory E		
A ▶ 13B ▶ etering Machine Information		13D ▶	13E
Machine Brand	Serial Number	BIR Permit Number	Account Number
fer to Schedule 1 at the back for the " Details ction C (For Loose Documentary Stamps)	· ·	•	
RCO DATE OF CODE REMITTANCE	bose documentary stamps (to be acc INCLUSIVE TRA From	omplished by collection ager NSACTION DATES To	Amount
,	Computation of Tax		
Total Tax Due/Amount Purchased/Amount Re Less: Tax Paid in Declaration/ Return Previou if this is an Amended Declaration/ Retur	sly Filed,	15	•
Tax Still Due/ (Overpayment) Add: Penalties Surcharge Interes	Compromise	17	•
18B	• Comptomise	. I8D	•
Total Amount Payable / (Overpayment) (Sum			
In case of Overpayment , mark one box only : I declare, under the penalties of perjury, that the owledge and belief, is true and correct, pursuant gulations issued under authority thereof. 20	is declaration has been made in good fa		st of my Stamp of Receiving
Taxpayer/Authorized Agent Signature		Title/Position of Signatory	_
Drawee Bank/ Particulars Agency		Date VYYY	Amount
Cash/Bank Debit Memo		22	•
Check 234	236	23D ►	· · ·
Tax Debit 24A Memo	24Ç	24D ▶	
Others 25A	250	25D ►	•
achine Validation/Revenue Official Receipt Detai	Is (If not filed with the bank)		

				or Documentary Stamp		mption for Rep			
Inc	lusive Dates of T	ransaction	ATC	Tax	Tax Base			< Rate	Tax Due
				DS TAX	/ ATC TAE	BLE			
ATC	Tax Rates	DOCUMENTS/	TRANSACT	IONS	ATC	Tax Rates		DOC	UMENTS/TRANSACTIONS
S 010	in general				DS 113	P0.30 / P4.00		ndemnity Bo	nds
5 100	P1.50 / P200			of Indebtedness	DS 114	P15.00		Certificates	•
5 101	P2.00 / P200	Original issue o			DS 115	P15 w/value		Warehouse receipts	
S 102	P1.50 / P200			emoranda of Sales, ue-Bills. Assign of	DS 116	above P 200 P0.10 / P1.00		lai alai Hara	e Race Tickets, Lotto, etc.
		cert. of stocks			03110	P0.107P1.00			e Race Tickels, Lolio, elc.
	25% of DST pd	In case of stocks							
	on orig. issue	in case of stock without par value		DS 117	P100 to P1.000	P 1.00	Bills of lading or receipts		
S 103		Bonds,debentures & Cert. of Stock/Indebtedness		-	above P1,000				
	on similar instr.	issued in foreign countries		DS 118	P 15.00 Proxies for v		oting at any election		
S 104	P 0.50 / P200			DS 119	P 5.00		torney		
S 105	P 1.50			of Deposit not bearing	DS 120			00	
S 106	P0.30/P200	interest and Of			DS 121	in excess P1.00 1st P5,000			
5 100	of PN			omissory notes (PN), ed by the govt. or any	05 121	in excess P10		violigages,P	ledges and Deed of Trust
OLEN	of its instrume			DS 122	P15 / P1.000		Deed of Sale	and Conveyance of real property	
S 107	P0.30 / P200				DS 123	1 10 / 1 1,000			es & similar instr. if gross tonnage is:
• • • •		foreign country			20.20	1st 6 months		onantor parti	
S 108	P0.30 / P200	Foreign Bills of	Exchange a	nd Letters of Credit		in excess +	P 50	-1,000 tons a	and below
S 109	P 0.50 / P200	Life insurance p		_		1st 6 months	P1,000		
S 110	P 0.50 / P4	Policies of Insur				in excess +		-1,001 to 10	000 tons
S 111	P 0.50 / P4			surance Policies		1st 6 months I			
S 112	P 1.50/ P 200			Policies of annuities		in excess +	P150	over than 1),000 tons
		Of unknown cap	oital					. .	
	income / P200				DS 124	Same rate as original instr.		On assignme instruments	ent and renewals of certain
	P0.50 / P500	Pre-need plans							

the following columnar heading: Inclusive Dates of Transaction, Alphanumeric Tax Code (ATC), Tax Base, Tax Rate and Tax Due, if the same cannot be accomodated in Schedule 1 above

BIR FORM 2000 - DOCUMENTARY STAMP TAX DECLARATION/RETURN GUIDELINES AND INSTRUCTIONS

Who Shall File

- This return shall be filed in triplicate by the following: 1. In the case of constructive affixture of documentary stamps, by the person In the case of constructive an intuite of documentary stamps, by the person making, signing, issuing, accepting, or transferring documents, instruments, loan agreements and papers, acceptances, assignments, sales and conveyances of the obligation, right or property incident thereto wherever the document is made, signed, issued, accepted or transferred when the obligation or right arises from Philippine sources or the property is situated in the Philippines at the same time such act is done or transaction bad:
 - transaction had; 2.
 - by a metering machine user who imprints the documentary stamp tax due on the taxable document; and by a revenue collection agent for remittance of sold loose documentary 3. stamps.

Whenever one party to the taxable document enjoys exemption from the tax herein imposed, the other party thereto who is not exempt shall be the one directly liable for the tax.

When and Where to File

The return shall be filed within ten (10) days after the close of the month when the taxable document was made, signed, issued, accepted or transferred or when reloading a metering machine becomes necessary or upon remittance by revenue collection agents of

metering machine becomes necessary or upon remittance by revenue collection agents of collection from the sale of loose stamps. The return shall be filed with the Authorized Agent Bank (AAB) within the territorial jurisdiction of the Revenue District Office which has jurisdiction over the residence or place of business of the taxpayer, or where the property is located in case of sale of real property or where the collection agent is assigned. In places where there are no AABs, the return shall be filed directly with the Revenue District Office which has jurisdiction over the residence or place of business of the taxpayer, or where the property is under the second of the second place of the taxpayer of the taxpayer are when the property is beated in access of sele of and property and the second place of the taxpayer. of business of the taxpayer, or where the property is located in case of sale of real property, or where the collection agent is assigned.

When and Where to Pay

Upon filing the return, the total amount payable shall be paid to the AAB where the return is filed. In places where there are no AABs, the tax shall be paid with the Revenue Collection Officer or duly Authorized City or Municipal Treasurer who will issue a Revenue Official Receipt (BIR Form No. 2524) therefor.

Official Receipt (BIR Form No. 2524) therefor. Where the return is filed with an AAB, the lower portion of the return must be properly machine-validated and stamped by the Authorized Agent Bank to serve as the receipt of payment. The machine validation shall reflect the date of payment, amount paid and transaction code, and the stamp mark shall show the name of the bank, branch code, teller's name and teller's initial. The AAB shall also issue an official receipt or bank debit advice or credit document, whichever is applicable, as additional proof of payment.

Effect of Failure to Stamp Taxable Document An instrument, document or paper which is required by law to be stamped and which has been signed, issued, accepted or transferred without being duly stamped, shall

not be recorded, nor shall it or any copy thereof or any record of transfer of the same be admitted or used in evidence in any court until the requisite stamp or stamps shall have been affixed thereto and cancelled.

No notary public or other officer authorized to administer oaths shall add his jurat or acknowledgment to any document subject to documentary stamp tax unless the proper documentary stamps are affixed thereto and cancelled.

Penalties

- There shall be imposed and collected as part of the tax: 1. A surcharge of twenty five percent (25%) for each of the following violation
 - a. Failure to file any return and pay the amount of tax or installment due on or before the due date;b. Unless otherwise authorized by the Commissioner, filing a return with a
 - c.
 - person or office other than those with whom it is required to be filed; Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
 - d. Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
 - 2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
 - Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or In case a false or fraudulent return is willfully made.
 - Interest at the rate of twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations, on any unpaid amount of tax, from the date prescribed for the payment until the amount is fully paid. 3

4. Compromise penalty.

Attachments

- In case of constructive affixture of documentary stamps, photocopy of the document to
- Which the documentary stamp shall be affixed; For metering machine user, a schedule of the details of usage or consumption of documentary stamps; Duly approved Tax Debit Memo, if applicable; 2.
- 4 Proof of exemption under special laws, if applicable.

Note: All background information must be properly filled up.

- In case of constructive affixture of documentary stamps, one Form 2000 should be filed for every taxable document/transaction. Constructive affixture means filing a tax return and paying the tax in accordance with the law. one Form 2000 should be filed
- The ATC on the face of the return shall be taken from the ATC Table at the back.
- The amount of purchased documentary stamps for loading in a metering machine cannot exceed the total consumption of documentary stamp since the last purchased date.
- TIN = Taxpayer Identification Number. RCO = Revenue Collection Officer (Collection Agent).

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