



Estate Tax Return

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

1 Date of Death (MM/DD/YYYY)	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 No. of Sheets Attached	4 ATC ES010
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Part I Background Information			
5 TIN of the Taxpayer 000	6 RDO Code	7 TIN of Executor/Administrator	
8 Taxpayer's Name		9 Name of Executor/Administrator	
10 Residence of Decedent at the Time of Death		11 Registered Address (Executor/Administrator)	
12 Zip Code	13 Telephone No.	14 Residence Address (Executor/Administrator)	
15 Are you availing of tax relief under a Special Law/International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No			
15A If yes, specify			
16 Mark applicable Box			
Has a Notice of Death been filed?		Has the estate been settled judicially?	
Has an extension to file return been granted?		Has an extension to pay the tax been granted?	

Part II Computation of Tax			
Particulars	Exclusive	Conjugal / Communal	
17 Personal Properties (Schedule 1)	17A	17B	
18 Real Properties (Schedule 2)	18A	18B	
19 Taxable Transfers (Schedule 3)	19A	19B	
20 Gross Estate (Sum of Items 17A, 18A & 19A/17B, 18B & 19B)	20A	20B	
Aggregate Gross Estate (Sum of Items 20A and 20B)	20C		
21 Less: Deductions			
21A/B Actual Funeral Expenses or 5% of Gross Estate whichever is lower but not to exceed P200,000.00	21A	21B	
21C/D Judicial Expenses of the Testamentary or Intestate Proceedings/Administration Expenses	21C	21D	
21E/F Claims against the Estate	21E	21F	
21G/H Claims against Insolvent Person	21G	21H	
21I/J Unpaid Mortgages	21I	21J	
21K/L Transfers for Public Use	21K	21L	
21M/N Property Previously Taxed (Vanishing Deduction)	21M	21N	
21O/P Medical Expenses not to Exceed P500,000.00	21O	21P	
21Q/R Standard Deduction equivalent to P1,000,000	21Q	21R	
21S/T Amount Received by the Heirs under R.A. 4917	21S	21T	
21U/V/W 21U Others	21V	21W	
21X/Y Total	21X	21Y	
22 Estate after Deductions(20A less 21X / 20B less 21Y)	22A	22B	
23 Less:			
23A Share of Surviving Spouse		23A	
23B/C Family Home	23B	23C	
23D/E/F 23D Others	23E	23F	
23G/H Total	23G	23H	
24 Net Taxable Estate(22A less 23G / 22B less 23H)	24A	24B	
Aggregate Taxable Estate (Sum of 24A and 24B)	24C		
25 Estate Tax Due	25		
26 Less: Tax Credits/Payments			
26A Foreign Estate Tax Paid	26A		
26B Tax Paid in Return Previously Filed, if this is an Amended Return	26B		
26C Total	26C		
27 Tax payable/(Overpayment) (Item 25 less Item 26C)	27		
28 Add: Penalties Surcharge Interest Compromise			
28A	28B	28C	28D
29 Total Amount Payable/(Overpayment) (Sum of Item 27 & 28D)	29		

In case of Overpayment, Mark one box only: To be Refunded To be issued a Tax Credit Certificate

I declare, under the penalties of perjury, that this return has been made in good faith, verified by me, and to the best of my 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

30 Taxpayer/Authorized Agent Signature Over Printed Name 31 Title/Position of Signatory

Part III Details of Payment					Stamp of Receiving Office and Date of Receipt
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount	
32 Cash/Bank Debit Memo				32	
33 Check	33A	33B	33C	33D	
34 Tax Debit Memo		34A	34B	34C	
35 Others	35A	35B	35C	35D	

Machine Validation/Revenue Official Receipt Details (If not filed with the bank)

Schedule 1			Description of Personal Property	
Particulars	Fair Market Value			
	Exclusive	Conjugal / Communal		
TOTAL				

Schedule 2					Description of Real Property	
Classification	Area	Location	TCT/OCT/CCT / Tax Declaration No. for Untitled Real Property	Fair Market Value		
				Exclusive	Conjugal / Communal	
				₱	₱	
TOTAL				₱	₱	

Schedule 3			Description of Taxable Transfer	
Particulars	Fair Market Value			
	Exclusive	Conjugal / Communal		
TOTAL				

ESTATE TAX TABLE									
If the Net Estate is:									
Over	But Not Over	The Tax Shall Be	Plus	Of the Excess Over	Over	But Not Over	The Tax Shall Be	Plus	Of the Excess Over
200,000	P200,000	Exempt	5 %	P200,000	2,000,000	P5,000,000	135,000	11%	P2,000,000
500,000	500,000	0	8 %	500,000	5,000,000	10,000,000	465,000	15%	5,000,000
500,000	2,000,000	15,000			10,000,000	and over	1,215,000	20%	10,000,000

Note: Attach Additional Sheets, if necessary

BIR FORM NO. 1801 - ESTATE TAX RETURN

Guidelines and Instructions

Who Shall File

- This return shall be filed in triplicate by:
- The executor, or administrator, or any of the legal heirs of the decedent, whether resident or non-resident of the Philippines, under any of the following situations:
 - In all cases of transfers subject to estate tax;
 - Where though exempt from estate tax, the gross value of the estate exceeds two hundred thousand (P200,000) pesos; or
 - Regardless of the gross value of the estate, where the said estate consists of registered or registrable property such as real property, motor vehicle, shares of stock or other similar property for which a clearance from the BIR is required as a condition precedent for the transfer of ownership thereof in the name of the transferee; or
 - If there is no executor or administrator appointed, qualified, and acting within the Philippines, then any person in actual or constructive possession of any property of the decedent.

When and Where to File

This return shall be filed within six (6) months from the decedent's death. In meritorious cases, the Commissioner shall have authority to grant a reasonable extension not exceeding thirty (30) days for filing the return.

A certified copy of the schedule of partition and the order of the court approving the same shall be furnished the Commissioner within thirty (30) days after the promulgation of such order.

The return shall be filed with any Authorized Agent Bank (AAB) of the Revenue District Office having jurisdiction over the place of domicile of the decedent at the time of his death. In places where there are no AABs, the return shall be filed with the Revenue Collection Officer or duly Authorized City/Municipal Treasurer of the Revenue District Office having jurisdiction over the place of domicile of the decedent at the time of his death. If the decedent has no legal residence in the Philippines, the return shall be filed with the Office of the Commissioner (Revenue District Office No. 39, South Quezon City).

When and Where to Pay

Upon filing this return, the estate tax due shall be paid to the Authorized Agent Bank (AAB) where the return is filed. In places where there are no AABs, payment shall be made directly to the Revenue Collection Officer or duly Authorized City or Municipal Treasurer who shall issue Revenue 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.

When the Commissioner finds that the payment on the due date of the estate tax or of any part thereof would impose undue hardship upon the estate or any of the heirs, he may extend the time for payment of such tax or any part thereof not to exceed five (5) years, in case the estate is settled through the courts, or two (2) years in case the estate is settled extrajudicially. In such case, the amount in respect of which the extension is granted shall be paid on or before the date of the expiration of the period of the extension, and the running of the Statute of Limitations for assessment as provided in Section 203 of the National Internal Revenue Code shall be suspended for the period of any such extension.

Where the taxes are assessed by reason of negligence, intentional disregard of rules and regulations, or fraud on the part of the taxpayer, no extension will be granted by the Commissioner.

If an extension is granted, the Commissioner may require the executor, or administrator, or beneficiary, as the case may be, to furnish a bond in such amount, not exceeding double the amount of the tax and with such sureties as the Commissioner deems necessary, conditioned upon the payment of the said tax in accordance with the terms of the extension.

Tax Rates and Basis of Tax

There shall be imposed a schedular rate based on the value of the NET ESTATE determined as of the time of death of decedent composed of all property, real or personal, tangible or intangible less allowable deductions.

Valuation of Estate

In case of properties, the estate shall be appraised at its fair market value (FMV) as of the time of death. However, the appraised value of real property as of the time of death shall be whichever is higher of:

- The Fair Market Value as determined by the Commissioner, or
- The Fair Market Value as shown in the schedule of values fixed by the Provincial or City Assessors.

Gross Estate

Gross Estate for citizens and resident aliens shall include all the property of the decedent at the time of death, real or personal, tangible or intangible, wherever situated but excluding the exclusive properties of the surviving spouse. For Non-resident alien, it shall include the property situated in the Philippines.

Penalties

- There shall be imposed and collected as part of the tax:
- A surcharge of twenty five percent (25%) for each of the following violations:
 - Failure to file any return and pay the amount of tax or installment due on or before the due date;
 - Unless otherwise authorized by the Commissioner, filing a return with a 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;
 - Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
 - 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.
 - Compromise penalty.

Attachments

- Certified true copy of the DEATH CERTIFICATE;
- NOTICE OF DEATH duly received by the BIR, if gross taxable estate exceeds P20,000 for deaths occurring on or after Jan. 1, 1998; or if the gross taxable estate exceeds P3,000 for deaths occurring prior to Jan. 1, 1998;
- DEED OF EXTRA-JUDICIAL SETTLEMENT OF THE ESTATE, if the estate is settled extrajudicially;
- COURT ORDER/DECISION, if the estate is settled judicially;
- A certified copy of the schedule of partition of the estate and the order of the court approving the same, if applicable;
- Certified true copy/ies of the Transfer/Original/Condominium Certificate of Title/s of real property/ies (front and back pages), if applicable;
- Certified true copy of the latest Tax Declaration of real properties at the time of death, if applicable;
- "Certificate of No Improvement" issued by the Assessor's Office where declared properties have no declared improvement;
- Certificate of Deposit/Investment/Indebtedness owned by the decedent and the surviving spouse, if applicable;
- Photo copy of Certificate of Registration of vehicles and other proofs showing the correct value of the same, if applicable;
- Proof of valuation of shares of stocks at the time of death, if applicable; For listed stocks - newspapers clippings/certification from the STOCK EXCHANGE
For unlisted stocks - latest audited Financial Statements of issuing corporation with computation of book value per share
- Xerox copy of certificate of stocks, if applicable;
- Proof of valuation of other types of personal property, if applicable;
- Proof of Claimed Tax Credit, if applicable;
- CPA Statement on the itemized assets of the decedent, itemized deductions from gross estate and the amount due if the gross value of the estate exceeds two million pesos (P2,000,000);
- Certification of the Barangay Captain for the claimed Family Home;
- Duly notarized Promissory Note for "Claims Against the Estate" arising from Contract of Loan;
- Accounting of the proceeds of loan contracted within three (3) years prior to death of the decedent;
- Proof of the claimed "Property Previously Taxed";
- Proof of the claimed "Transfer for Public Use";
- Copy of Tax Debit Memo used as payment, if applicable.

These requirements must be submitted upon field or office audit of the tax case before the Tax Clearance Certificate/Certificate Authorizing Registration can be released to the taxpayer.

Additional requirements may be requested for presentation during the audit of the tax case depending upon existing audit procedures.

Note: All background information must be properly filled up.

- TIN = Taxpayer Identification Number.
- The last 3 digits of the 12-digit TIN refers to the branch code.

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