



Republika ng Pilipinas  
Kagawaran ng Pananalapi  
Kawanihan ng Rentas Internas

**Voluntary Assessment and Abatement Program**

BIR Form No.

**Application Form**  
Pursuant to Rev. Reg. No. 12-2002

**2111 IT**

September 2002

**The Commissioner of Internal Revenue**

BIR National Office Building  
Diliman, Quezon City

DATE (mm/dd/yyyy)	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Sir:

We hereby avail of the opportunity for the abatement of surcharge, interest and other compromise penalties as well as freedom from closure and criminal suit applicable on underpayment of income tax due to sales discrepancy/underdeclaration of sales for the year   (mm / yyyy)

Sales declared per return	_____	_____
Add: Total Sales Discrepancy	_____	_____
Per Letter Notice No. _____	_____	_____
Voluntary Disclosure	_____	_____
Total Adjusted Sales	_____	_____
Less: Adjusted Cost of Sales	_____	_____
Cost of Sales per original return	_____	_____
Cost of Sales applicable to underdeclaration	_____	_____
Total Gross Income	_____	_____
Less : Adjusted Expenses	_____	_____
Expenses per original Income Tax Return	_____	_____
Expenses applicable to underdeclaration	_____	_____
Adjusted Net Income	_____	_____
Income Tax Due (Normal rate or MCIT computation whichever is higher)	_____	_____
Less: Total Paid per original return (Not including amount of MCIT for the year in excess of the normal rate)	_____	_____
Other tax credits applicable to sales discrepancy (e.g. creditable withholding tax)	_____	_____
_____	_____	_____
Basic Tax	_____	_____
110% of Basic Tax	_____	_____
2% Income Tax Minimum Amount Paid (if applicable)	_____	_____
Income Tax Payable	_____	_____

I/We declare, under the penalties of perjury, that this statement has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief is a true, correct and complete declaration.

_____ Taxpayer's Signature Over Printed Name	_____ Signature of Authorized Representative/ Tax Agent Over Printed Name	_____ Title/Position of Signatory
_____ TIN of Taxpayer	_____ TIN of Representative/Tax Agent	_____ Tax Agent Accreditation No. (if applicable)
_____ Address of Taxpayer	_____ Address of Tax Agent	_____ Date of Accreditation

## **Guidelines and Instructions**

### **Coverage**

Any person, natural or juridical, subject to Income Tax, under Title II of the Tax Code, who has underdeclared his/her/its sales/receipts/income or taxable base for calendar and fiscal years 2000 and 2001.

### **When to Pay:**

#### For taxpayers with Letter Notice

Any person found to have underdeclared his/her/its sales/receipts shall pay the Income Tax Minimum Amount Payable based on the underdeclaration per Letter Notice (LN) within thirty (30) days from date of LN using BIR Form No. 0611 (Voluntary Assessment and Abatement Program Payment Form).

If upon computation per BIR Form No. 2111 IT (Voluntary Assessment and Abatement Program Application Form), there is still Income Tax Payable after deducting the minimum amount paid in advance as mentioned in the preceding paragraph, it shall be paid within forty five (45) days from date of LN using again BIR Form No. 0611.

#### For taxpayers without Letter Notice

Any person who underdeclared his/her/its sales/receipts and voluntarily declares the correct income shall pay the income tax payable per BIR Form No. 2111 IT not later than November 15, 2002 using BIR Form No. 0611.

### **Where to Pay:**

Payment shall be made with any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office/Large Taxpayer Service/Large Taxpayers District Office where the taxpayer is required to be registered.

In places where there are no AABs, payment shall be made to the Revenue District Officer, Revenue Collection Officer or duly authorized Treasurer of the Municipality/City where such taxpayer (head office of the business establishment) is required to be registered. The Revenue Collection Officer or duly Authorized City or Municipal Treasurer shall issue a Revenue Official Receipt (ROR) thereof.

### **When and Where to File Application Form:**

The Voluntary Assessment and Abatement Program Application Form (BIR Form No. 2111 IT) accomplished in triplicate copies, together with the copy of Payment Form (BIR Form No. 0611) duly validated by the bank, Official Receipt duly issued by the AABs and Letter Notice, shall be filed with the Revenue District Office/Large Taxpayers Service/Large Taxpayers District Office, where the taxpayer is required to be registered, within forty five (45) days from date of the Letter Notice; or on or before November 15, 2002, if no Letter Notice was received.

The Voluntary Assessment and Abatement Program Application Form (BIR Form No. 2111 IT) shall be accomplished on a yearly basis.