



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

**Voluntary Assessment and Abatement
Program
Application Form
Pursuant to Rev. Reg. No. 12-2002**

BIR Form No.
2111V
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"/> <input type="text"/> <input type="text"/> <input type="text"/>
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S i r :
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 underpayments of value-added tax due to sales discrepancy / underdeclaration of sales for the period (mm / yyyy) 1st Qtr 2nd Qtr 3rd Qtr 4th Qtr

Vatable Sales declared per original VAT return	_____
Add: Total Sales Discrepancy	_____
Per Letter Notice No. _____	_____
Voluntary Disclosure	_____
Total Adjusted Sales	_____
Output Tax	_____
Less: Tax Credit	
- Total Input Tax claimed per original return	_____
- Tax Credit claimed / Payments made per original return	_____
- Input Tax on Sales Discrepancy	
Domestic Purchases-Capital Goods	_____
Domestic Purchases-Goods other than Capital Goods	_____
Domestic Purchases-Services	_____
Domestic Services rendered by Non-Resident	_____
Importations-Capital Goods	_____
Importations-Goods other than Capital Goods	_____
- Other tax credits applicable to sales discrepancy (e.g. VAT withholding)	_____
_____	_____
Basic Tax	_____
110% of Basic Tax	_____
3% / 6% VAT Minimum Amount Paid (if applicable)	_____
VAT 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 Value-Added Tax, under Title IV of the Tax Code, who has underdeclared his/her/its sales/receipts/or taxable base for calendar years 2000, 2001 and first and second quarters of calendar year 2002.

When to Pay:

For taxpayers with Letter Notice

Any person found to have underdeclared his/her/its sales/receipts/or taxable base shall pay the Value-Added 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. 2111V (Voluntary Assessment and Abatement Program Application Form), there is still Value-Added 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/or taxable base and voluntarily declares the correct VAT transactions shall pay the value-added tax payable per BIR Form No. 2111V 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. 2111V) 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. 2111V) shall be accomplished on a yearly basis.