

**ONETT COMPUTATION SHEET**  
**CAPITAL GAINS TAX ( CGT) and DOCUMENTARY STAMP TAX (DST)**  
 FOR ONEROUS TRANSFER OF REAL PROPERTY CLASSIFIED AS CAPITAL ASSET (BOTH TAXABLE AND EXEMPT)  
 Revenue Region No. \_\_\_\_\_, Revenue District Office No. \_\_\_\_\_ - \_\_\_\_\_

NAME OF SELLER/S: <input style="width:90%;" type="text"/>	ADDRESS: <input style="width:90%;" type="text"/>	TIN: <input style="width:90%;" type="text"/>
NAME OF BUYER/S: <input style="width:90%;" type="text"/>	ADDRESS: <input style="width:90%;" type="text"/>	TIN: <input style="width:90%;" type="text"/>
DATE OF TRANSACTION: <input style="width:90%;" type="text"/>	DUE DATE (CGT): <input style="width:90%;" type="text"/>	DUE DATE (DST): <input style="width:90%;" type="text"/>

OCT/TCT CCT No.	Tax Declaration No. (TD)	LOCATION	CLASS.	AREA	ZV/ sq. m.	Zonal Value (ZV)	Fair Market Value (FMV) per TD	Selling Price (SP)	Tax Base (ZV/FMV/SP whichever is higher)
<b>TOTAL</b>									

<u>COMPUTATION DETAILS:</u>	PER AUDIT	PER REVIEW
<b>1. CAPITAL GAINS TAX</b> <b>TAX DUE</b> Legal basis: Sections 24(D)(1), 25(A)(3) & 27(D)(5) P <input style="width:100px;" type="text"/> x 6.0% (Tax Base) LESS: Tax Paid per Return, if a return was filed ----- <b>CGT STILL DUE / (OVERPAYMENT)</b> ----- Add: 25% Surcharge P <input style="width:100px;" type="text"/> Interest ( <input style="width:100px;" type="text"/> to <input style="width:100px;" type="text"/> ) <input style="width:100px;" type="text"/> Compromise Penalty <input style="width:100px;" type="text"/> <b>TOTAL AMOUNT STILL DUE ON CGT</b> -----	P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>
<b>2. DOCUMENTARY STAMP TAX</b> <b>TAX DUE</b> Legal basis: Section 196 (CTRP) NIRC P <input style="width:100px;" type="text"/> x P15.00 for every P1,000.00 or a fraction thereof (Tax Base) LESS: Tax Paid per Return, if a return was filed ----- <b>DST STILL DUE / (OVERPAYMENT)</b> ----- Add: 25% Surcharge P <input style="width:100px;" type="text"/> Interest ( <input style="width:100px;" type="text"/> to <input style="width:100px;" type="text"/> ) <input style="width:100px;" type="text"/> Compromise Penalty <input style="width:100px;" type="text"/> <b>TOTAL AMOUNT STILL DUE ON DST</b> ----- <b>TOTAL AMOUNT OF Nos. 1 &amp; 2</b> -----	P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>

Remarks:

<i>To be accomplished by ONETT Team.</i> <b>Computed by:</b> <input style="width:90%;" type="text"/> ONETT Officer (Signature Over Printed Name) <b>Approved by:</b> <input style="width:90%;" type="text"/> Head, ONETT Team (Signature Over Printed Name)	<i>Payment Verified by:</i> <input style="width:90%;" type="text"/> ONETT Member/ Collection Section OR No. <input style="width:100px;" type="text"/> Tax Type <input style="width:100px;" type="text"/> Date of Payment <input style="width:100px;" type="text"/> <input style="width:100px;" type="text"/> <input style="width:100px;" type="text"/> <input style="width:100px;" type="text"/> Reference: <input style="width:100px;" type="text"/>	<i>To be accomplished upon review.</i> <b>Reviewed by:</b> <input style="width:90%;" type="text"/> Chief, Assessment Div. (Signature Over Printed Name) <b>Approved by:</b> <input style="width:90%;" type="text"/> Regional Director (Signature Over Printed Name)
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*The BIR is not precluded from assessing and collecting any deficiency internal revenue tax(es) that maybe found from the taxpayer after examination or review.*

**CONFORME:**

<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
<b>TAXPAYER/AUTHORIZED REPRESENTATIVE</b> (Signature Over Printed Name)	<b>Telephone No.</b>	<b>Date</b>

**Instruction: Prepare in duplicate and ascertain that ONETT Computation Sheet is signed by Head ONETT Team before release to taxpayer. Please attach additional sheet, if necessary.**