



BIR Form No.  
**2118-EA**  
May 2019  
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# Estate Tax Amnesty Return

## Pursuant to Republic Act No. 11213

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X".  
Two copies MUST be filed with the BIR and one to be held by the taxpayer.



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<b>1</b> Date of Death (MM/DD/YYYY) <table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:25%;"></td> <td style="width:25%;"></td> <td style="width:25%;"></td> <td style="width:25%;"></td> </tr> </table>					<b>2</b> Amended Estate Tax Amnesty Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>3</b> Is there a Previously Filed Estate Tax Return prior to Estate Tax Amnesty? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>4</b> Alphanumeric Tax Code (ATC) <div style="border: 1px solid black; padding: 2px; display: inline-block;"><b>MC320</b></div>

**Part I – Taxpayer Information**

<b>5</b> Taxpayer Identification Number (TIN)	/	/	/	0 0 0 0 0	<b>6</b> RDO Code
<b>7</b> Taxpayer's Name (ESTATE of Last Name, First Name, Middle Name) ESTATE OF					
<b>8</b> Residence of Decedent at the time of death					
<b>9</b> Non-Resident Alien? <input type="checkbox"/> Yes <input type="checkbox"/> No					
<b>10</b> Name of Executor / Administrator (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individual)					
<b>11</b> TIN of Executor / Administrator	/	/	/	<b>12</b> Contact Number	
<b>13</b> Email Address					

**Part II – Total Tax Payable**

Particulars	A. Exclusive	B. Conjugal/Communal	C. Total
<b>14</b> Real Properties excluding Family Home (From Schedule 1)			
<b>15</b> Personal Properties (Total of Schedule 2 and 3)			
<b>16</b> Family Home (From Schedule 1A)			
<b>17</b> Taxable Transfer (From Schedule 4)			
<b>18</b> GROSS ESTATE (Sum of Items 14 to 17)			
<b>19</b> Less: Ordinary Deductions (From Schedule 5)			
<b>20</b> Estate after Deductions (Item 18 less Item 19)			
<b>21</b> Less: Special Deductions			
<b>21A</b> Family Home (if applicable)			
<b>21B</b> Standard Deduction (if applicable)			
<b>21C</b> Total Special Deductions (Sum of items 21A and 21B)			
<b>22</b> NET ESTATE (Item 20 less Item 21C)			
<b>23</b> Less: Share of Surviving Spouse (Net Conjugal Estate divided by 2) (if applicable)			
<b>24</b> NET TAXABLE ESTATE (Item 22 less Item 23)			
<b>25</b> Less: Net Taxable Estate per Previously Filed Estate Tax Return/Estate Tax Amnesty Return (if applicable)			
<b>26</b> NET TAXABLE ESTATE FOR AMNESTY (Item 24 less Item 25)			
<b>27</b> Applicable Tax Rate			<b>6 0%</b>
<b>28</b> ESTATE TAX DUE (Item 26 Multiply by Item 27)			
<b>29</b> Minimum Amnesty Amount (if applicable)			
<b>30</b> Amnesty Estate Tax Payable			

I/We declare under the penalties of perjury that this certificate has been made in good faith, verified by me/us, and to the best of my/our 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. Further, I/we give my/our consent to the processing of my/our information as contemplated under the \*Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If signed by an Authorized Representative, attach Special Power of Attorney)

Signature Over Printed Name of Executor/Administrator/Heir/Authorized Representative  
(Indicate title/designation and TIN)

Tax Agent Accreditation No./ Attorney's Roll No. (if applicable)	Date of Issue (MM/DD/YYYY)	Date of Expiry (MM/DD/YYYY)	MCLE Compliance No.
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**Part III – Details of Payment**

Paid thru:

<input type="checkbox"/> AAB (specify) _____	Branch Location _____	Date (MM/DD/YYYY) _____
<input type="checkbox"/> RCO (specify name) _____		Date (MM/DD/YYYY) _____

\*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

**Estate Tax Amnesty Return**  
Pursuant to Republic Act No. 11213



<b>TIN</b>	<b>Taxpayer's Name</b>
0 0 0 0 0	

**Part IV - Schedules**

**DETAILS OF PROPERTY**

**Schedule 1 – REAL PROPERTIES** (Attach additional sheet/s if necessary)

OCT/ TCT/ CCT No.	Tax Declaration (TD) No.	Location	Class*	Area	Zonal Value (ZV) (FMV per BIR)	Fair Market Value (FMV per TD)	FMV whichever is higher	
							CONJUGAL	EXCLUSIVE
<b>TOTAL (To Part II Item 14)</b>								

**Schedule 1A – Family Home**

OCT/ TCT/ CCT No.	Tax Declaration (TD) No.	Location	Class*	Area	Zonal Value (ZV) (FMV per BIR)	Fair Market Value (FMV per TD)	FMV whichever is higher	
							CONJUGAL	EXCLUSIVE
<b>TOTAL (To Part II Item 16)</b>								

**Schedule 2 – Personal Properties (SHARES OF STOCK)** (Attach additional sheet/s if necessary)

Name of Corporation	Stock Cert. No.	No of Shares	Fair Market Value per Share	Total Fair Market Value	
				CONJUGAL	EXCLUSIVE
<b>TOTAL (To Part II Item 15)</b>					

**Schedule 3 – Other Personal Properties** (Attach additional sheet/s if necessary)

Particulars	Fair Market Value	
	CONJUGAL	EXCLUSIVE
<b>TOTAL (To Part II Item 15)</b>		

**Schedule 4 – Taxable Transfers** (Attach additional sheet/s if necessary)

Particulars	Fair Market Value	
	CONJUGAL	EXCLUSIVE
<b>TOTAL (To Part II Item 17)</b>		

**Schedule 5 – Ordinary Deductions** (Whichever is applicable)

Particulars	Fair Market Value	
	CONJUGAL	EXCLUSIVE
Actual or Allowable Funeral Expenses		
Actual or Allowable Medical Expenses		
Judicial Expenses of the Testamentary or Intestate Proceedings/Administration Expenses		
Claims against the Estate		
Claims against Insolvent Persons		
Property Previously Taxed (Vanishing Deduction)		
Transfers for Public Use		
Others (specify)		
<b>TOTAL (To Part II Item 19)</b>		

\* RR-Residential Regular    CR-Condominium Regular    CL-Cemetery Lot    GL-Government Lot    A-Agricultural    X-Institutional  
 RC-Residential Condominium    CC-Commercial Condominium    PS-Parking Slot    GP-General Purpose    I-Industrial    APD-Area for Priority Development