

(To be filled up the BIR)

▶ DLN: \_\_\_\_\_ ▶ PSIC: \_\_\_\_\_ ▶ PSOC: \_\_\_\_\_

 <p>Republic of the Philippines Department of Finance Bureau of Internal Revenue</p>	<p><b>Voluntary Assessment and Payment Program (VAPP) Application Form</b></p>	<p>BIR Form No. <b>2119</b> August 2020</p>
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Fill in all applicable spaces. Mark all appropriate boxes with an "X"

<b>1</b> Return Period/Date of Transaction/Date of Death (MM/DD/YYYY) <input type="text"/>	<b>2</b> For the <input type="checkbox"/> Calendar <input type="checkbox"/> Fiscal	<b>3</b> Year Ended (MM/DD/YYYY) <input type="text"/>
<b>4</b> Number of Sheets Attached <input type="text"/>	<b>5</b> Alphanumeric Tax Code (ATC) <input type="text"/>	<b>6</b> Tax Type Code <input type="text"/>
<b>7</b> Tax Type Description <input type="text" value="Voluntary Assessment"/>		

**Part I Background Information**

<b>8</b> Taxpayer Identification No. <input type="text"/>	<b>9</b> RDO Code <input type="text"/>	<b>10</b> Taxpayer Classification <input type="checkbox"/> I <input type="checkbox"/> N	<b>11</b> Line of Business/Occupation <input type="text"/>
<b>12</b> Taxpayer's Name (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individuals) <input type="text"/>			<b>13</b> Email Address <input type="text"/>
<b>14</b> Trade Name <input type="text"/>			<b>15</b> Contact Number <input type="text"/>
<b>16</b> Registered Address <input type="text"/>			<b>17</b> Zip Code <input type="text"/>

**Part II Computation of VAPP**

Particulars	Amount of Tax
<b>18</b> Voluntary Tax Payable for Income Tax (IT), VAT, Percentage Tax (PT), Excise Tax (ET), and Documentary Stamp Tax (DST) Other than DST on One-Time Transaction (ONETT) <i>(From Part III, Sched 1.b, Item no. 19)</i>	
<b>19</b> Voluntary Tax Payable for Withholding Tax <i>(From Part III, Sched 2, Item no. 25)</i>	
<b>20</b> Voluntary Tax Payable for Taxes on ONETT <i>(From Part III, Sched 3, Item no. 32)</i>	
<b>21</b> Total Voluntary Tax Payable <i>(Amount to be reflected in Part II, Item no. 19 of BIR Form No. 0622)</i>	

I/We declare under the penalties of perjury that this application form, and all its attachments had 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 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 Authorized Representative, attach authorization letter and indicate TIN)*

For Individual:	For Non-Individual:
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (indicate title/designation and TIN)	Signature over Printed Name of President/Vice President/ Authorized Officer or Representative/Tax Agent (indicate title/designation and TIN)
Tax Agent Accreditation No./ Atty's. Roll No. (if applicable) <input type="text"/>	Date of Issuance (MM/DD/YYYY) <input type="text"/>
	Expiry Date (MM/DD/YYYY) <input type="text"/>

Remarks: <input type="checkbox"/> Complete as to documentary requirements <input type="checkbox"/> Others _____  Checked/Evaluated by:  _____ Revenue Officer (Signature Over Printed Name)	Reviewed by:  _____ Asst. Chief LT Office/Assistant Revenue District Officer (Signature Over Printed Name)  Approved by:  _____ Chief LT Office/Revenue District Officer (Signature Over Printed)	Stamp of Receiving Office and Date of Receipt (Revenue Officer's Signature)
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Taxpayer Classification: I - Individual N - Non-Individual

**Part III SCHEDULES**

**Schedule 1 - For Income Tax (IT), VAT, Percentage Tax (PT), Excise Tax (ET), and Documentary Stamp Tax (DST) Other than DST on ONETT**

*(NOTE: attached additional sheets using the same column headings, if necessary)*

Schedule 1.a - Increase/Decrease in the Total Taxes Due from 2017 to 2018			Schedule 1.b - Computation of Voluntary Tax Payable		
Tax Type	Tax Due/Net VAT Payable*		Particulars	Amount per Annual Income Tax Return (TY 2018)	
	A. 2018	B. 2017			
1 Income Tax			11 Gross Sales		
2 Value-Added Tax			12 Prescribed Percentage (Schedule 4, column b)		%
3 Percentage Tax			13 Amount		
4 Excise Tax			OR		
5 DST (other than ONETT)			14 Taxable Net Income		
6 Total			15 Prescribed Percentage (Schedule 4, column b)		%
7 Amount of Increase in Total Tax Due (Total A less Total B)			16 Amount		
8 Percentage of Increase			17 Higher Amount Between Item no. 13 and no. 16		
9 Amount of Decrease in Total Tax Due (Total A less Total B)			OR		
10 Percentage of Decrease			18 Minimum Amount (Schedule 4, column c)		
*Note: Sum of Tax Due/Net VAT Payable per tax returns filed and deficiency tax(es) paid per BIR Form No. 0605, if any.			19 Voluntary Tax Payable (Item no. 17 or no. 18, whichever is higher - to Part II, Item no. 18)		

**Schedule 2 - For Withholding Tax (Final and Creditable) (NOTE: attached additional sheets using the same column headings, if necessary)**

Tax Type	Basic Tax Paid/Remitted
20	
21	
22	
23 Total Taxes Paid and Remitted (sum of Item nos. 20 to 22)	
24 Prescribed Percentage per RR No. ___	5 %
25 Voluntary Tax Payable (Item no. 23 multiplied by no. 24 - to Part II, Item no. 19)	

**Schedule 3 - For Taxes on ONETT such as Estate Tax, Donor's Tax, Capital Gains Tax, ONETT-Related CWT/Expanded Withholding Tax and Documentary Stamp Tax (NOTE: attached additional sheets using the same column headings, if necessary)**

Tax Type	Basic Tax Due per Accomplished Tax Return
26	
27	
28	
29 Total Tax Due (sum of Item nos. 26 to 28)	
30 Prescribed Percentage per RR No. ___	5 %
31 Additional payment (Item no. 29 multiplied by Item no. 30)	
32 Voluntary Tax Payable (sum of Item no. 29 and 31 - to Part II, Item no. 20)	

**Schedule 4 - Bases for the Computation of Voluntary Tax Amount Under Section 9.a of RR No. \_\_\_**

Increase/Decrease in the Total Taxes Due from 2017 to 2018 (a)	Amount of Required Voluntary Tax Payment Whichever is higher of -- (b)	Minimum Amount (c)
Net increase of not more than 10%	3% of 2018 gross sales, or 7% of 2018 taxable net income	Individuals, estates and trusts -- Php 75,000.00 Corporations --
Net increase of more than 10% up to 30%	2% of 2018 gross sales, or 6% of 2018 taxable net income	a. With subscribed capital of more than P 50 million: Php 1,000,000.00
Net increase of more than 30%	1% of 2018 gross sales, or 5% of 2018 taxable net income	b. With subscribed capital of more than P 20 million up to P 50 million: Php 500,000.00
Net decrease of not more than 10%	4% of 2018 gross sales, or 8% of 2018 taxable net income	c. With subscribed capital of more than P 5 million up to P 20 million: Php 250,000.00
Net decrease of more than 10%	5% of 2018 gross sales, or 9% of 2018 taxable net income	d. With subscribed capital of P 5 million and less: Php 100,000.00 Other juridical entities, including but not limited to cooperatives, foundations, general professional partnerships -- Php 75,000.00

**BIR Form No. 2119 - Voluntary Assessment and Payment Program (VAPP) Application Form Guidelines and Instructions**

**Who Shall File**

Any person, natural or juridical, including estates and trusts, liable to pay any internal revenue covering taxable year ending December 31, 2018, and fiscal year ending on last day of the months of July 2018 to June 2019, who due to inadvertence or otherwise erroneously paid his/its internal revenue tax liabilities or failed to file tax returns/pay taxes, may avail of the pursuant to Revenue Regulations (RR) No. \_\_\_\_ .

**Those not Eligible for Availment**

- Those taxpayers who have already been issued a Final Assessment Notice (FAN) that have become final and executory, on or before the effectivity of these Regulations;
- Persons under investigation as a result of verified information filed by a Tax Informer under Section 282 of the NIRC of 1997, as amended, with respect to the deficiency taxes that may be due out of such verified information;
- Those with cases involving tax fraud filed and pending in the Department of Justice or in the courts; and
- Those with pending cases involving tax evasion and other criminal offenses under Chapter II of Title X of the NIRC of 1997, as amended.

**Where to File**

The application form together with the complete documentary requirements shall be filed in duplicate [original for the Large Taxpayers (LT) Office/Revenue District Office (RDO) and duplicate for the taxpayer] with the LT Office/RDO having jurisdiction over the taxpayer.

For one time transactions (ONETT) involving sale of real property, this form shall be filed with the RDO having jurisdiction over the location of the property.

**Deadline of Filing**

Qualified persons can avail of the benefits of the VAPP until December 31, 2020.

**Documentary Requirements**

**Mandatory Requirements**

- Payment Form [BIR Form No. 0622 (Annex B)] with proof of payment (original for the LT Office/RDO, duplicate for the taxpayer and triplicate for the collecting agent).

**Additional Requirements**

- Filed tax returns, proof of payment of taxes paid in 2017 and 2018 and audited Financial Statements for the covered taxable year for those availing of the program under Section 9.a of RR No. \_\_\_
- Copy of remittance returns and proofs of payment of final and creditable withholding taxes for taxpayers availing of the program under Section 9.b of the same RR
- Copy of duly paid BIR Form 0605 stamped either by authorized agent banks (AABs) or Revenue Collection Officers (RCOs) duly signed by the LT Office/RDO where the taxpayer is registered and proof of payment representing settlement of previous deficiency tax, with or without an assessment notice, if any, covering the taxable period under Section 3
- Duly accomplished ONETT tax return(s) (BIR Form Nos. 1800, 1801, 1706, 1707, 2000 – OT, 0619-E) and corresponding documentary requirements for the transaction of taxpayers availing of the program under Section 9.c of the same RR