

Guidelines and Instructions

Who Shall Use This Form

Any person, natural or juridical, subject to Income Tax under Title II, Value Added Tax under Title IV, and/or Excise Tax under Title VI of the Tax Code, availing the Voluntary Assessment and Abatement Program under Revenue Regulations No. 12-2002 shall use this form.

When and Where to File and Pay

This form shall be accomplished in four copies:

1. Upon payment of the Minimum Amount Payable, which shall be made within thirty (30) days from date of Letter Notice reflecting the amount payable (Sec. 5.1 or 5.2 or 5.3 of RR No. 12-2002); and
2. Upon payment of Additional Tax Payable reflected per BIR Form No. 2111 IT - Voluntary Assessment and Abatement Program Application Form for Income Tax, or BIR Form No. 2111V - Voluntary Assessment and Abatement Program Application Form for Value Added Tax, or BIR Form No. 2111X - Voluntary Assessment and Abatement Program Application Form for Excise Tax, which shall be made within forty-five (45) days from date of Letter Notice or on or before November 15, 2002, if no Letter Notice was received (Sec. 5.4 or 5.5 or 5.6 or Sec. 6 of RR 12-2002).

This form shall be filed and tax shall be paid with any Authorized Agent Bank (AAB) under the jurisdiction of the Revenue District Office/Large Taxpayers Service/Large Taxpayers District Office where the head office of the taxpayer is registered or required to be registered and file the return. In places where there are no AABs, this form shall be filed and the tax shall be paid to the Revenue Collection Officer or duly authorized City or Municipal Treasurer of the Revenue District Office where the taxpayer is registered or required to be registered and file the return. The Revenue Collection Officer or duly Authorized City or Municipal Treasurer shall issue a Revenue Official Receipt (ROR) therefor.

Where the return is filed with an AAB, the lower portion of the return must be properly machine-validated and stamped by the AAB to serve as the receipt of payment. The machine validation shall reflect the date of payment, amount paid and transaction code, and the stamped mark shall show the name of the bank, branch code, teller's code and teller's initial. The AAB shall also issue an official receipt as additional proof of tax payment. Bank debit advice/memo shall still be issued to taxpayers paying under the bank debit system.

NOTE:

1. This form shall cover tax liabilities and taxable transactions for only one (1) taxable year. Any taxpayer who pays VAT on an annual basis must mark all quarters under Item no. 3 of this form. If, however, VAAP is being availed of for Excise/VAT payments and transactions for the first semester (January-June) of CY 2002, only the first and second quarters shall be marked;
2. The form shall be accomplished per tax type;
3. The applicable tax type codes for Item No. 7 shall be
IT – Income Tax
VT – Value Added Tax
XV – Excise – Ad Valorem
XS – Excise – Specific
4. For payment of Minimum Amount Payable by taxpayers who were issued Letter Notice, fill-up Part II (A) of the form;
5. For payment of Additional Tax Payable, fill-up Part II (B) of the form; and
6. The applicable ATC for Item No. 6 shall be
Income Tax – MC 033
VAT – MC 034
Excise – MC 035