

**ONETT COMPUTATION SHEET  
EXPANDED WITHHOLDING TAX (EWT) and DOCUMENTARY STAMP TAX (DST)**

SALE OF REAL PROPERTY CONSIDERED AS ORDINARY ASSET

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 (EWT): <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 <small>(ZV/FMV/SP whichever is higher)</small>
<b>TOTAL</b>									

<u>COMPUTATION DETAILS:</u>	PER AUDIT	PER REVIEW
<b>EXPANDED WITHHOLDING TAX</b>		
<b>TAX DUE</b>		
Legal basis: RR No. 2-98/RR No. 6-2001 (CTRP) NIRC		
P <input style="width:100px;" type="text"/> x <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>
<small>(Tax Base) (applicable rate)</small>		
Habitually engaged (registered with HLURB/HUDCC/6 or more transactions)		
Below P500,000.00 = 1.5%		
P500,000.00 to P2M = 3.0%		
P2M and above = 5.0%		
Not habitually engaged = 6.0%		
<b>LESS: Tax Paid per Return, if a return was filed</b> -----		
<b>EWT STILL DUE / (OVERPAYMENT)</b> -----	P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>
Add: 25% Surcharge P <input style="width:100px;" type="text"/>		
Interest ( <input style="width:100px;" type="text"/> to <input style="width:100px;" type="text"/> )		
Compromise Penalty <input style="width:100px;" type="text"/>		
<b>TOTAL AMOUNT STILL DUE ON EWT</b> -----	P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>
<b>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	P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>
<small>(Tax Base)</small>		
<b>LESS: Tax Paid per Return, if a return was filed</b> -----		
<b>DST STILL DUE / (OVERPAYMENT)</b> -----	P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>
Add: 25% Surcharge P <input style="width:100px;" type="text"/>		
Interest ( <input style="width:100px;" type="text"/> to <input style="width:100px;" type="text"/> )		
Compromise Penalty <input style="width:100px;" type="text"/>		
<b>TOTAL AMOUNT STILL DUE ON DST</b> -----	P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>

Remarks:

<p><i>To be accomplished by ONETT Team.</i></p> <p>Computed by: <input style="width:100%;" type="text"/> <b>ONETT Officer</b> <small>(Signature Over Printed Name)</small></p> <p>Approved by: <input style="width:100%;" type="text"/> <b>Head, ONETT Team</b> <small>(Signature Over Printed Name)</small></p>	<p><i>Payment Verified by:</i></p> <p><input style="width:100%;" type="text"/> <b>ONETT Member/ Collection Section</b> 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"/></p> <p>Reference: <input style="width:100%;" type="text"/></p>	<p><i>To be accomplished upon review.</i></p> <p>Reviewed by: <input style="width:100%;" type="text"/> <b>Chief, Assessment Div.</b> <small>(Signature Over Printed Name)</small></p> <p>Approved by: <input style="width:100%;" type="text"/> <b>Regional Director</b> <small>(Signature Over Printed Name)</small></p>
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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:90%;" type="text"/> <b>TAXPAYER/AUTHORIZED REPRESENTATIVE</b> <small>(Signature Over Printed Name)</small>	<input style="width:90%;" type="text"/> <b>Telephone No.</b>	<input style="width:90%;" type="text"/> <b>Date</b>
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**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.**