

(To be filled up by the BIR )  
▶ DLN:



Republika ng Pilipinas  
Kagangmihan ng RantaxImpinas

# Donor's Tax Return

BIR Form No.

**1800**  
July, 1999 (ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 Date of Donation (MM/DD/YYYY)	2 Amended Return? Yes No	3 No. of Sheets Attached	4 ATC D N 0 1 0
---------------------------------	--------------------------	--------------------------	-----------------

Part I Background Information

5 TIN (Donor)	6 RDO Code	7 Telephone Number
8 Donor's Name(For Individual)Last Name,First Name,Middle Name/(For Non-Individual)Registered Name		
9 Registered Address		
10 Residence Address		
9A Zip Code	10A Zip Code	
11 TIN (Donee)	12 Relationship of Donee to the Donor	
13 Donee's Name(For Individual)Last Name,First Name,Middle Name/(For Non-Individual)Registered Name		
14 TIN (Donee)	15 Relationship of Donee to the Donor	
16 Donee's Name(For Individual)Last Name,First Name,Middle Name/(For Non-Individual)Registered Name		
17 Are you availing of tax relief under a Special Law/ International Tax Treaty? Yes No 17A If yes, specify		

Part II Computation of Tax

Particulars	Stranger	Relative
18 Personal Properties (From Schedule A)	18A	18B
19 Real Properties (From Schedule B)	19A	19B
20 Total Gifts in this Return (Sum of Items 18A & 19A/18B & 19B)	20A	20B
21 Less: Deductions		
21A	21B	21C
21D	21E	21F
21G	21H	21I
21J Total	21K	21L
22 Total Net Gifts in this Return (Item 20A less 21K/20B less 21L)	22A	22B
23 Add: Total Prior Net Gifts During the Calendar Year	23A	23B
24 Total Net Gifts Subject to Tax (22A plus 23A/22B plus 23B)	24A	24B
25 Tax Due	25A	25B
Aggregate Tax Due (Sum of Items 25A & 25B)	25C	
26 Less: Tax Credits/Payments		
26A Payments for Prior Gifts During the Calendar Year	26A	
26B Foreign Donor's Tax Paid	26B	
26C Tax Paid in Return Previously Filed, if this is an Amended Return	26C	
26D Total Tax Credits/Payments (Sum of Items 26A to 26C)	26D	
27 Tax Payable/(Overpayment)	27	
28 Add: Penalties		
Surcharge Interest Compromise	28A	28B
28A	28B	28C
28D		
29 Total Amount Payable/(Overpayment) (Sum of Items 27 & 28D)	29	
In case of Overpayment, Mark one box only To be Refunded To be issued a Tax Credit Certificate		

I declare, under the penalties of perjury, that this return has been made in good faith, verified by me, and to the best of my 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.

30 Taxpayer/Authorized Agent Signature Over Printed Name	31 Title/Position of Signatory
--	--------------------------------

Part III Details of Payment

Particulars	Drawee Bank/Agency	Number	Date MM DD YYYY	Amount	Stamp of Receiving Office and Date of Receipt
32 Cash/Bank Debit Memo.....				32	
33 Check	33A	33B	33C	33D	
34 Tax Debit Memo .....		34A	34B	34C	
35 Others	35A	35B	35C	35D	

Machine Validation/Revenue Official Receipt Details (If not filed with the bank)

Schedule ADescription of Donated Personal Property		
Particulars	Fair Market Value	
	Stranger	Relative
	-	-
	-	-
	-	-
TOTAL		

Schedule BDescription of Donated Real Property					
Classifi- cation	Area	Location	TCT/OCT/CCT / Tax Declaration No. for Untitled Real Property	Fair Market Value	
				Stranger	Relative
				P	P
TOTAL				P	P

DONOR'S TAX TABLE									
A. If the Net Gift to a RELATIVE is :									
Over	But Not Over	The Tax Shall Be	Plus	Of the Excess Over	Over	But Not Over	The Tax Shall Be	Plus	Of the Excess Over
P100,000	P100,000	Exempt			1,000,000	3,000,000	44,000	8 %	1,000,000
	200,000	0	2 %	100,000	3,000,000	5,000,000	204,000	10 %	3,000,000
200,000	500,000	2,000	4 %	200,000	5,000,000	10,000,000	404,000	12 %	5,000,000
500,000	1,000,000	14,000	6 %	500,000	10,000,000		1,004,000	15 %	10,000,000
					B. Net Gift to a STRANGER is multiplied by 30%				

BIR FORM 1800 - DONOR'S TAX RETURN  
Guidelines and Instructions

Who Shall File

This return shall be filed in triplicate by any person, natural or juridical, resident or non-resident, who transfers or causes to transfer property by gift, whether in trust or otherwise, whether the gift is direct or indirect and whether the property is real or personal, tangible or intangible.

When and Where to File

The return shall be filed within thirty (30) days after the date the gift (donation) is made.

The return shall be filed with any Authorized Agent Bank (AAB) of the Revenue District Office having jurisdiction over the place of domicile of the donor at the time of the transfer, or if there be no legal residence in the Philippines, with the Office of the Commissioner, (Revenue District Office No. 39, South Quezon City) or with the Philippine Embassy or Consulate in the country where he is domiciled at the time of the transfer. In places where there are no Authorized Agent Banks, the return shall be filed with the Revenue Collection Officer, or duly Authorized City or Municipal Treasurer of the Revenue District Office having jurisdiction over the place of domicile of the donor.

A separate return shall be filed by each donor for each gift (donation) made on different dates during the year reflecting therein any previous net gifts made in the same calendar year. Only one return shall be filed for several gifts (donations) by a donor to the different donees on the same date.

If the gift (donation) involves conjugal/community property, each spouse shall file separate return corresponding to his/her respective share in the conjugal/community property. This rule shall likewise apply in the case of co-ownership over the property being donated.

When and Where to Pay

Upon filing this return, the total amount payable shall be paid to the Authorized Agent Bank (AAB) where the return is filed. In places where there are no AABs, payments shall be made directly to the Revenue Collection Officer or duly Authorized City or Municipal Treasurer who shall issue a Revenue Official Receipt (ROR) therefor. Returns filed with the Philippine Embassy or consulate shall be paid thereat.

Where the returned is filed with an AAB, the lower portion of the return must be duly machine-validated and stamped received by the Authorized Agent Bank to serve as receipt of payment. The machine validation shall reflect the amount paid, the date of payment and the transaction code and the stamp mark shall also show the name of the bank, branch code, teller's code and teller's initial. The AAB shall also issue an official receipt or bank debit advice or credit document, whichever is applicable, as additional proof of payment.

Tax Rate and Basis of Tax

In general, the tax due for gifts made to relatives shall be computed using the schedular rates. If there is only one (1) gift given during the calendar year, the tax due shall be based on the value of the gift donated less allowable deductions. However, if there are several gifts made, the tax due shall be computed based on the total net gifts made during the calendar year.

When the donee or beneficiary is a stranger, the tax payable by the donor shall be thirty percent (30%) of the net gifts. For the purpose of this tax, a “stranger” is a person who is not a: (1) brother, sister (whether by whole or half blood), spouse, ancestor and lineal descendants; or (2) relative by consanguinity in the collateral line within the fourth degree of relationship.

Valuation of gifts made in property

If the gift is made in property, the fair market value thereof at the time of the donation shall be considered the amount of the gift. In case of real property, the fair market value as determined by the Commissioner or the fair market value as shown in the schedule

of values fixed by the Provincial/City Assessors, whichever is higher, shall be considered the amount of the gift.

Penalties

- There shall be imposed and collected as part of the tax:
- A surcharge of twenty five percent (25%) for each of the following violations:
    - Failure to file any return and pay the amount of tax or installment due on or before the due date;
    - Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
    - Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
    - Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
  - A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
    - Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
    - In case a false or fraudulent return is willfully made.
  - Interest at the rate of twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations, on any unpaid amount of tax, from the date prescribed for the payment until the amount is fully paid.
  - Compromise penalty.

Attachments

- Sworn statement of the relationship of the donor to the donee;
- Proof of claimed tax credit, if applicable;
- Certified true copy/ies of the Original/ Transfer/Condominium Certificate of Title (front and back pages) of the donated property, if applicable;
- Certified true copy/ies of the latest Tax Declaration (front and back pages) of lot and/or improvement, if applicable;
- “Certificate of No Improvement” issued by the Assessor’s Office where the donated real property/ies have no declared improvements, if applicable;
- Proof of valuation of shares of stock at the time of donation, if applicable;
  - For listed stocks – newspaper clippings/certification issued by the Stock Exchange as to the value per share
  - For unlisted stocks – latest audited Financial Statements of the issuing corporation with computation of the book value per share
- Proof of valuation of other types of personal properties, if applicable;
- Proof of claimed deductions, if applicable.
- Copy of the Tax Debit Memo used as payment, if applicable.

These requirements must be submitted upon field or office audit of the tax case before the Tax Clearance Certificate/Certificate Authorizing Registration can be released to the taxpayer.

Additional requirements may be requested for presentation during the audit of the tax case depending upon existing audit procedures.

Note: All background information must be properly filled up.

- The last 3 digits of the 12-digit TIN refers to the branch code.
- TIN = Taxpayer Identification Number.
- If the donee is a non-individual, its relationship to the donor is that of a stranger.

ENCS