	Republika ng Pilipinas Kagawaran ng Pananalapi Kawanihan ng Rentas Internas		AILMENT E-ADDEC . Reg. No. 8-20	TAX		BIR Form No. 2106-VT July 2001
BIR Nation	nissioner of Internal Revenue al Office Building			(n	DATE nm/dd/yyyy)	
Diliman, Q	uezon City					
Sir:		, in the could and increasing	- 4			
I/We hereby apply for the privilege of last priority in the audit and investigation for taxable year (yyyy) of my/our value-added tax liabilities as follows:						
	UNPAID VALUE-ADDED TAX Ise check appropriate box)					
<b>,</b>	With Previously Filed Return					
	Unpaid recognized liability per rec	cords (Cumulative Bala	nce) <u>P</u>			
	Without Previously Filed Return Unpaid recognized liability per records (Cumulative Balance)					
Unrecorded tax due for the unfiled return for the covered year					<u>₽</u>	
II AVAILMENT/COMPUTATION OF VAP AMOUNT:						
	lition No. 1 or 10% of the total output tax declared p	er VAT returns				
	e covered year (See Schedule 1)		<u>P</u>			
	lition No. 2 f the total sales or receipts subject to VA	T por books/				
	ds or financial statements less VAT paid					
	ns for the covered year (See Schedule 2 lition No. 3	)				
	ional unpaid tax due for the covered yea	r per taxpayer's comput	ation			
VAP Amo						
	highest amount among the figures com		A, B and C)			
III TOTAL AMOUNT PAYABLE (Sum of I and II)						
	Payments for the covered year				<u>P</u>	
	ivide by annual gross sales/receipts subj	ect to VAT				
Ratio B. Tota	o Output Tax declared per VAT returns fo	r the covered vear			₽	
	ultiply by:	· ··· · · · · · · · · · · · · · · · ·			<u>.</u>	%
(Please check appropriate box)						
15%, if the ratio of the VAT payments over the gross sales/receipts subject to VAT in the covered year does not exceed 2% (See paragraph A of Schedule 1); or						
10%, if the ratio of the VAT payments over the gross sales/receipts subject to VAT						
Amo	in the covered year exceeds 2% (See unt Due (To Condition No.1)	e Paragraph A of Sched	ule 1)		₽	
Schedule 2						
Total sales/receipts subject to VAT per books/records or financial statements					<u>₽</u>	
Multiply by: 2% Amount						
Less: VAT paid (including credited VAT withheld) per VAT returns of the covered year						
Amount Due (To Condition No. 2)					<u>P</u>	
I/We declare, under the penalties of perjury, that this statement has been made in good faith, verified by me/us, and to the best of my/our knowledge						
and belief is a true, correct and complete declaration.						
	TAXPAYER'S PRINTED NAME		URE OVER PRINTI JTHORIZED REPR			TIN
				LOLINIAIIVE		
	ADDRES	S			TAX AGE	ENT ACCREDITATION NO.
Domortica		(To be filled	d up by BIR)			
Remarks:	plete as to documentary requirements					
			Evaluated by: _			
				SIGNATURE		
Received			Approved by:			
SIGNATURE OVER PRINTED NAME SIGN				SIGNATURE	SIGNATURE OVER PRINTED NAME	

# BIR Form No. 2106 - VT GUIDELINES AND INSTRUCTIONS

### WHO ARE COVERED

- 1. Individuals (Including Estates and Trusts);
- 2. Corporations subject to tax under the provisions of the National Internal Revenue Code of 1997; and
- 3. Taxpayers enjoying preferential tax treatment under special laws such as but not limited to enterprises registered in accordance with RA 7227, RA 7916 or E.O. 226.

### **EXCEPTIONS:**

- 1. Those covered by a Preliminary Assessment Notice (PAN), or by a Final Assessment Notice (FAN), or by a Collection Letter issued on or before July 31, 2001;
- 2. Persons under investigation as a result of verified information filed by a Tax Informer under Section 282 of the Tax Code, as amended, duly processed and recorded in the BIR Official Registry Book on or before July 31, 2001;
- 3. Tax fraud cases already filed and pending in Court for adjudication; and
- 4. Those with unpaid tax liability as reflected in the books of accounts/records or financial statements and tax return of the covered year, unless they first pay the same prior to availment, or at the same time as the date of availment.

## WHERE TO FILE AND PAY

- 1. For Non-large taxpayers.- The VAP-applicant taxpayer shall file the prescribed application and payment forms, in triplicate copies, and pay the corresponding VAP amount, together with the unpaid basic tax/unpaid balance, to the Accredited Agent Bank (AAB) within the revenue district where such applicant-taxpayer is required to register. In the absence of any AAB, filing and payment should be made to the authorized Revenue Collection Officer/Deputized Municipal Treasurer of the Revenue District Office where the applicant-taxpayer is required to register and/or file the return.
- 2. For Large Taxpayers. VAP applicant-taxpayers, classified as large taxpayers by the Bureau, shall file the prescribed application and payment forms, in triplicate copies, and pay the VAP amount, together with the unpaid basic tax/unpaid balance to the AAB located at the BIR National Office Building. In case of taxpayers under the jurisdiction of the Large Taxpayers District Office (LTDO), filing and payment shall be made with the AABs of the LTDO.

# BIR OFFICE TO PROCESS VAP APPLICATIONS AND ATTACHMENTS

1. For VAP applications on covered years where returns have been filed. – The VAP application and VAP payment forms, together with the required attachments, shall be filed with the Technical Working Group (TWG) of the Regional Office having jurisdiction over the place where the VAP – applicant taxpayer is required to register. However, if the taxpayer availing of VAP is registered in a Revenue District Office (RDO) located outside the province where the Regional Office is situated, such VAP application may be filed with the said RDO, which in turn shall transmit the same, after pre-processing, to the Regional Office for final processing.

In case of large taxpayers, including those under the jurisdiction of LTDO, such applications shall be filed with the Large Taxpayers Service (LTS) at the National Office of the Bureau of Internal Revenue.

2. For VAP applications on covered years where no returns have been filed. – The VAP application and VAP payment forms shall be filed with the Technical Working Group (TWG) of the Regional Office, or RDO (for districts located outside the province of the regional office) or Large Taxpayers Service, whichever office has jurisdiction over the applicant taxpayer, for processing and evaluation. Upon evaluation, these Offices shall forward the documents and their recommendations to the TWG of the Assessment Service (National Office), which will forward the same to the MANCOM for approval or disapproval, after further review and evaluation.

Once the VAP application is approved, a Certificate of Qualification shall be issued. If the application is disapproved, a Notice of Disqualification shall be issued.

# ATTACHMENTS:

- 1. Fully accomplished value added tax return together with duly audited Financial Statements/Account Information Form for the taxable period covered by VAP availment, in case no returns have been filed;
- 2. A copy of the value added tax return originally filed, together with duly filed audited Financial Statements/audited Account Information Form for the taxable period covered by VAP availment, in case a return has been previously filed;
- 3. A detailed schedule under oath of all the liabilities, including tax liabilities enumerated by tax type, in case the duly filed audited Financial Statement/Account Information Form does not reflect the specific nature of liability, including tax liability;
- 4. Proof of payment of tax liabilities reflected in the books/records and/or financial statements paid after the close of the covered period (VAP year), if any; and
- 5. Photocopy of duly validated VAP Payment Form and the corresponding AAB Official Receipt or Revenue Official Receipt issued by the concerned RCO/DMT, whichever is applicable, as proof of payment.

#### NOTE :

The Alphanumeric Tax Code (ATC) to be used in Item No. 6 of BIR Form No. 0607 (VAP Payment Form) shall be MC 032.