



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

**Voluntary Assessment and Abatement
Program
Application Form**
Pursuant to Rev. Reg. No. 12-2002

BIR Form No.

2111V

September 2002

The Commissioner of Internal Revenue

BIR National Office Building
Diliman, Quezon City

DATE
(mm/dd/yyyy)

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S i r :

We hereby avail of the opportunity for the abatement of surcharge, interest and other compromise penalties as well as freedom from closure and criminal suit applicable on underpayments of value-added tax due to sales discrepancy / underdeclaration of sales

for the period

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 (mm / yyyy) ☐ 1st Qtr ☐ 2nd Qtr ☐ 3rd Qtr ☐ 4th Qtr

Vatable Sales declared per original VAT return

Add: Total Sales Discrepancy

Per Letter Notice No. _____

Voluntary Disclosure

Total Adjusted Sales

Output Tax

Less: Tax Credit

- Total Input Tax claimed per original return

- Tax Credit claimed / Payments made per original return

- Input Tax on Sales Discrepancy

Domestic Purchases-Capital Goods

Domestic Purchases-Goods other than Capital Goods

Domestic Purchases-Services

Domestic Services rendered by Non-Resident

Importations-Capital Goods

Importations-Goods other than Capital Goods

- Other tax credits applicable
to sales discrepancy (e.g. VAT withholding)

Basic Tax

110% of Basic Tax

3% / 6% VAT Minimum Amount Paid (if applicable)

VAT Payable

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 Signature
Over Printed Name

Signature of Authorized Representative/
Tax Agent Over Printed Name

Title/Position of Signatory

TIN of Taxpayer

TIN of Representative/Tax Agent

Tax Agent Accreditation No.
(if applicable)

Address of Taxpayer

Address of Tax Agent

Date of Accreditation

Guidelines and Instructions

Coverage

Any person, natural or juridical, subject to Value-Added Tax, under Title IV of the Tax Code, who has underdeclared his/her/its sales/receipts/or taxable base for calendar years 2000, 2001 and first and second quarters of calendar year 2002.

When to Pay:

For taxpayers with Letter Notice

Any person found to have underdeclared his/her/its sales/receipts/or taxable base shall pay the Value-Added Tax Minimum Amount Payable based on the underdeclaration per Letter Notice (LN) within thirty (30) days from date of LN using BIR Form No. 0611 (Voluntary Assessment and Abatement Program Payment Form).

If upon computation per BIR Form No. 2111V (Voluntary Assessment and Abatement Program Application Form), there is still Value-Added Tax Payable after deducting the minimum amount paid in advance as mentioned in the preceeding paragraph, it shall be paid within forty five (45) days from date of LN using again BIR Form No. 0611.

For taxpayers without Letter Notice

Any person who underdeclared his/her/its sales/receipts/or taxable base and voluntarily declares the correct VAT transactions shall pay the value-added tax payable per BIR Form No. 2111V not later than November 15, 2002 using BIR Form No. 0611.

Where to Pay:

Payment shall be made with any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office/Large Taxpayer Service/Large Taxpayers District Office where the taxpayer is required to be registered.

In places where there are no AABs, payment shall be made to the Revenue District Officer, Revenue Collection Officer or duly authorized Treasurer of the Municipality/City where such taxpayer (head office of the business establishment) is required to be registered. The Revenue Collection Officer or duly Authorized City or Municipal Treasurer shall issue a Revenue Official Receipt (ROR) thereof.

When and Where to File Application Form:

The Voluntary Assessment and Abatement Program Application Form (BIR Form No. 2111V) accomplished in triplicate copies, together with the copy of Payment Form (BIR Form No. 0611) duly validated by the bank, Official Receipt duly issued by the AABs and Letter Notice, shall be filed with the Revenue District Office/Large Taxpayers Service/Large Taxpayers District Office, where the taxpayer is required to be registered, within forty five (45) days from date of the Letter Notice; or on or before November 15, 2002, if no Letter Notice was received.

The Voluntary Assessment and Abatement Program Application Form (BIR Form No. 2111V) shall be accomplished on a yearly basis.