FILING OF ADVANCE PAYMENT FOR CREDITING TO THE EDST SYSTEM

Amount for crediting: ₱ 100,000.00
Date of Filing: 10/04/2023

A. & B. Accomplish the fields for the necessary basic information in Items 1-12; and click the box for "eDST System" in Item 13 "Mode of Affixture".

1 For the month of (MM/YYYY) 10 ▾ 2023	2 Amended Return? ○ Yes ● No	3 Number of Sheet/s Attached 0

Part I - Background Information

4 Taxpayer Identification Number (TIN)	777	-	777	-	777	-	777	5 RDO Code	126

6 Taxpayer's Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*

A & B CORPORATION

7 Registered Address *(Indicate complete address. If branch, indicate the branch address. If registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)*

1 PASAY RD. LEGASPI VILL. MAKATI CITY

	7A ZIP Code	2100

8 Contact Number *(Landline/Cellphone No.)*	9 Email Address
995-9999	nick.regalado@bir.gov.ph

10 Other Party to the transaction	○ Creditor/Mortgagor/etc ● Debtor/Mortgagor/etc ○ None

11 Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*

Juan Luna

	12 TIN	000000000000

13 Mode of Affixture	● eDST System ○ Constructive ○ Loose Stamp

C. Fill out the table under Schedule 3 – Summary of DST Payments/Purchases for the Month.

Schedule 3 - Summary of DST Payments/Purchases for the Month *(use additional sheet/s, if necessary)*

	Payment Date/s *(MM/DD/YYYY)*	Payment Reference No, *(if paid thru eFPS)*/Revenue Official Receipt No. *(if payment is made to RCO)*	Amount Paid
☐	10/04/2023	for payment	100,000.00
☐			0.00
☐			0.00
	TOTAL PAYMENT/S *(To Item 15C)*		100,000.00
		Add	Delete

D. Validate the return, submit the transaction and proceed to payment.

Part II - Total Tax Payable	
A. For Electronic Documentary Stamp Tax (eDST) System and Constructive Affixture of Documentary Stamp	
14 Tax Due for the Month *(From Schedule 1)*	0.00
15A Balance Carried Over from Previous Return	0.00
15B Payment thru Constructive Affixture *(From Schedule 2)*	0.00
15C Advance Payments during the month *(From Schedule 3)*	100,000.00
15D Total *(Sum of Items 15A to 15C)*	100,000.00
16 Net Tax Payable/(Overpayment)/(Balance to be carried over to the Next Return) *(Item 14 Less Item 15D)*	100,000.00
Add: Penalties	
17A Surcharge	0.00
17B Interest	0.00
17C Compromise	0.00
17D Total Penalties *(Sum of Items 17A to 17C)*	0.00
18 Total amount Payables /(Overpayment)/(Balance to be carried over to the next return) *(Sum of Items 16 and 17D)*	100,000.00
B. For Sale of loose Documentary Stamp tax by Revenue District Office	
19 Total Amount of Documentary Stamps Sold for the Month *(From Schedule 4)*	0.00

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DECLARATION OF THE MONTHLY DST DUES

Sample Reference

Month Declared: September, 2023
Beginning Balance (outstanding balance prior to September 6, 2023 transactions): ₱ 50,000

   September 6, 2023 is the reckoning date since September 5 is the deadline of affixtures for August transactions.

Affixtures for the month of September:

   September 8   ₱ 5,000.00
   September 15   9,000.00
   September 17   7,050.00
   September 25   38,000.00

Advances for the month of September:

   September 10 ₱ 10,000.00
   September 20   100,000.00

A. & B. Accomplish the fields for the necessary basic information in Items 1-12 and click the box for "eDST System" in Item 13 "Mode of Affixture".

1 For the month of *(MM/YYYY)* 09 ▾ 2023	2 Amended Return? ○ Yes ● No	3 Number of Sheet/s Attached 0

Part I - Background Information				
4 Taxpayer Identification Number (TIN)	777 - 777 - 777 - 777			5 RDO Code 126
6 Taxpayer's Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*				
A & B CORPORATION				
7 Registered Address *(Indicate complete address. If branch, indicate the branch address. If registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)*				
1 PASAY RD. LEGASPI VILL. MAKATI CITY				
			7A ZIP Code	2100
8 Contact Number *(Landline/Cellphone No.)*	9 Email Address			
995-9999	nick.regalado@bir.gov.ph			
10 Other Party to the transaction	○ Creditor/Mortgagor/etc ● Debtor/Mortgagor/etc ○ None			
11 Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*				
Various Taxpayers				
			12 TIN	000000000000
13 Mode of Affixture	● eDST System ○ Constructive ○ Loose Stamp			

C. Indicate the amount in Item 15A - Balance Carried Over from Previous Return.

Part II - Total Tax Payable	
A. For Electronic Documentary Stamp Tax (eDST) System and Constructive Affixture of Documentary Stamp	
14 Tax Due for the Month *(From Schedule 1)*	0.00
15A Balance Carried Over from Previous Return	50,000.00

D. Fill-out the table under Schedule 1 – Summary of Computation of Taxes Due for the Month.

Schedule 1 - Summary of Computation of Taxes Due for the Month *(Attach additional sheet/s, if necessary)*

	ATC	Tax Base	Tax Rate	Tax Due
☐	DS 106 - Original issue ⌄	666,666.00	P1.5/200 * or less th:	5,000.00
☐	DS 104 - Certificates of ⌄	1,800,000.00	P 1.00 / P 200	9,000.00
☐	DS 105 - Bank Checks, ⌄	2,350.00	₱3.00 piece of check	7,050.00
☐	DS 106 - Original issue ⌄	5,066,667.00	P1.5/200 * or less th:	38,000.00
	TOTAL TAX DUE *(To Item 14)*			59,050.00

Add   Delete

E. Accomplish the table under Schedule 3 – Summary of DST Payments/Purchases for the Month, in cases where there are undeclared advance payments that should cover the DST dues for the month.

Schedule 3 - Summary of DST Payments/Purchases for the Month *(use additional sheet/s, if necessary)*

	Payment Date/s(MM/DD/YYYY)	Payment Reference No, *(if paid thru eFPS)*/Revenue Official Receipt No. *(if payment is made to RCO)*	Amount Paid
☐	09/10/2023	568626595	10,000.00
☐	09/20/2023	656265536	100,000.00
☐			0.00
	TOTAL PAYMENT/S *(To Item 15C)*		110,000.00

Add   Delete

F. Validate the return and submit the transaction.

Part II - Total Tax Payable	
A. For Electronic Documentary Stamp Tax (eDST) System and Constructive Affixture of Documentary Stamp	
14 Tax Due for the Month *(From Schedule 1)*	59,050.00
15A Balance Carried Over from Previous Return	50,000.00
15B Payment thru Constructive Affixture *(From Schedule 2)*	0.00
15C Advance Payments during the month *(From Schedule 3)*	110,000.00
15D Total *(Sum of Items 15A to 15C)*	160,000.00
16 Net Tax Payable/(Overpayment)/(Balance to be carried over to the Next Return) *(Item 14 Less Item 15D)*	100,950.00
Add: Penalties	
17A Surcharge	0.00
17B Interest	0.00
17C Compromise	0.00
17D Total Penalties *(Sum of Items 17A to 17C)*	0.00
18 Total amount Payables /(Overpayment)/(Balance to be carried over to the next return) *(Sum of Items 16 and 17D)*	100,950.00
B. For Sale of loose Documentary Stamp tax by Revenue District Office	
19 Total Amount of Documentary Stamps Sold for the Month *(From Schedule 4)*	0.00

VALIDATE

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CONSTRUCTIVE AFFIXTURE

A. & B. Accomplish the fields for the necessary basic information in Items 1-12 and click the box for "Constructive" in Item 13 "Mode of Affixture".

1 For the month of *(MM/YYYY)* 09 ∨ 2023	2 Amended Return? ○ Yes ◉ No	3 Number of Sheet/s Attached 0

Part I - Background Information

4 Taxpayer Identification Number (TIN)	777 - 777 - 777 - 777	5 RDO Code 126

6 Taxpayer's Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*

A & B CORPORATION

7 Registered Address *(Indicate complete address. If branch, indicate the branch address. If registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)*

1 PASAY RD. LEGASPI VILL. MAKATI CITY

	7A ZIP Code	2100

8 Contact Number *(Landline/Cellphone No.)*	9 Email Address
995-9999	nick.regalado@bir.gov.ph

10 Other Party to the transaction	○ Creditor/Mortgagor/etc ◉ Debtor/Mortgagor/etc ○ None

11 Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*

Juan Luna

	12 TIN	000000000000

13 Mode of Affixture	○ eDST System ◉ Constructive ○ Loose Stamp

C.1 Sample for Private Taxpayers: Fill-out the table under Schedule 1 – Summary of Computation of Taxes Due for the Month.

Schedule 1 - Summary of Computation of Taxes Due for the Month *(Attach additional sheet/s, if necessary)*

	ATC	Tax Base	Tax Rate	Tax Due
☐	DS 106 - Original issue ∨	5,000,000.00	P1.5/200 * or less tha	37,500.00
☐	- ∨	0.00		0.00
☐	- ∨	0.00		0.00
	TOTAL TAX DUE *(To Item 14)*			37,500.00

Add   Delete

C.2 Sample for GAs/LGUs and Other Instrumentalities: Fill-out the table under Schedule 1 – Summary of Computation of Taxes Due for the Month.

Schedule 1 - Summary of Computation of Taxes Due for the Month *(Attach additional sheet/s. if necessary)*			
ATC	Tax Base	Tax Rate	Tax Due
☐ DS 114 - Certificates (S ▼	2,100.00	P 30.00/certificate	63,000.00
☐ - ▼	0.00	P 30.00/certificate	0.00
☐ - ▼	0.00	P 30.00/certificate	0.00
TOTAL TAX DUE *(To Item 14)*			63,000.00
			Add

D. For GAs/LGUs and Other Instrumentalities, accomplish the table under Schedule 4 – Summary of Remittance from Collection on Sale of Loose Documentary Stamps.

Schedule 4 – Summary of Remittance from Collection on Sale of Loose Documentary Stamps *(use additional sheet/s, if necessary)*					
RDO Code	Remittance Date/s (MM/DD/YYYY)	Authorized Agent Bank	Amount Remitted	Inclusive Numbers of Loose Stamps	
				From	To
☐ 38	09/05/2023	▦ LBP	15,000.00	1	500
☐ 38	09/15/2023	▦ LBP	30,000.00	501	1501
☐ 38	09/28/2023	▦ LBP	18,000.00	1502	2102
TOTAL REMITTANCE *(To Item 19)*			63,000.00		
				Add	Delete

E.1 Sample for Private Taxpayers: Validate the return, submit the transaction and proceed to payment.

Part II - Total Tax Payable	
A. For Electronic Documentary Stamp Tax (eDST) System and Constructive Affixture of Documentary Stamp	
14 Tax Due for the Month *(From Schedule 1)*	37,500.00
15A Balance Carried Over from Previous Return	0.00
15B Payment thru Constructive Affixture *(From Schedule 2)*	0.00
15C Advance Payments during the month *(From Schedule 3)*	0.00
15D Total *(Sum of Items 15A to 15C)*	0.00
16 Net Tax Payable/(Overpayment)/(Balance to be carried over to the Next Return) *(Item 14 Less Item 15D)*	37,500.00
Add: Penalties	
17A Surcharge	0.00
17B Interest	0.00
17C Compromise	0.00
17D Total Penalties *(Sum of Items 17A to 17C)*	0.00
18 Total amount Payables /(Overpayment)/(Balance to be carried over to the next return) *(Sum of Items 16 and 17D)*	37,500.00
B. For Sale of loose Documentary Stamp tax by Revenue District Office	
19 Total Amount of Documentary Stamps Sold for the Month *(From Schedule 4)*	0.00

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E.2 Sample for GAs/LGUs and Other Instrumentalities: Validate the return and submit the transaction.

Part II - Total Tax Payable	
A. For Electronic Documentary Stamp Tax (eDST) System and Constructive Affixture of Documentary Stamp	
14 Tax Due for the Month *(From Schedule 1)*	63 000.00
15A Balance Carried Over from Previous Return	0.00
15B Payment thru Constructive Affixture *(From Schedule 2)*	0.00
15C Advance Payments during the month *(From Schedule 3)*	0.00
15D Total *(Sum of Items 15A to 15C)*	0.00
16 Net Tax Payable/(Overpayment)/(Balance to be carried over to the Next Return) *(Item 14 Less Item 15D)*	63 000.00
Add: Penalties	
17A Surcharge	0.00
17B Interest	0.00
17C Compromise	0.00
17D Total Penalties *(Sum of Items 17A to 17C)*	0.00
18 Total amount Payables /(Overpayment)/(Balance to be carried over to the next return) *(Sum of Items 16 and 17D)*	63 000.00
B. For Sale of loose Documentary Stamp tax by Revenue District Office	
19 Total Amount of Documentary Stamps Sold for the Month *(From Schedule 4)*	63 000.00

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LOOSE DOCUMENTARY STAMP TAX

Sample Reference

Remittances for the Month of September:

DATE	AAB	REMITTED AMOUNT	SERIES
09/05/2023	LBP	₱ 15,000.00	1-500
09/15/2023	LBP	30,000.00	501-1501
09/28/2023	LBP	18,000.00	1502-2102

A. & B. Accomplish the fields for the necessary basic information in Items 1-12 and click the box for "Loose Stamp" in Item 13 "Mode of Affixture".

BIR Form No.
2000
January 2018 (ENCS)
Page 1

Monthly Documentary Stamp Tax Declaration/Return
Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.

2000 01/18ENCS P1

1 For the month of *(MM/YYYY)* 09 ⌄ 2023

2 Amended Return? ○ Yes ◉ No

3 Number of Sheet/s Attached 0

Part I - Background Information

4 Taxpayer Identification Number (TIN): 777 - 777 - 777 - 777

5 RDO Code 126

6 Taxpayer's Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*

A & B CORPORATION

7 Registered Address *(Indicate complete address. If branch, indicate the branch address. If registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)*

1 PASAY RD. LEGASPI VILL. MAKATI CITY

7A ZIP Code 2100

8 Contact Number *(Landline/Cellphone No.)* 995-9999

9 Email Address nick.regalado@bir.gov.ph

10 Other Party to the transaction ○ Creditor/Mortgagor/etc ○ Debtor/Mortgagor/etc ◉ None

11 Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*

12 TIN

13 Mode of Affixture ○ eDST System ○ Constructive ◉ Loose Stamp

C. Fill-out the table under Schedule 4 – Summary of Remittance from Collection on Sale of Loose Documentary Stamps.

	RDO Code	Remittance Date/s (MM/DD/YYYY)	Authorized Agent Bank	Amount Remitted	Inclusive Numbers of Loose Stamps	
					From	To
☐	38	09/05/2023	🖪 LBP	15,000.00	1	500
☐	38	09/15/2023	🖪 LBP	30,000.00	501	1501
☐	38	09/28/2023	🖪 LBP	18,000.00	1502	2102
TOTAL REMITTANCE *(To Item 19)*				63,000.00		

Schedule 4 – Summary of Remittance from Collection on Sale of Loose Documentary Stamps *(use additional sheet/s, if necessary)*

Add   Delete

D. Validate the return and submit the transaction.

Part II - Total Tax Payable

A. For Electronic Documentary Stamp Tax (eDST) System and Constructive Affixture of Documentary Stamp

14 Tax Due for the Month *(From Schedule 1)*	0.00
15A Balance Carried Over from Previous Return	0.00
15B Payment thru Constructive Affixture *(From Schedule 2)*	0.00
15C Advance Payments during the month *(From Schedule 3)*	0.00
15D Total *(Sum of Items 15A to 15C)*	0.00
16 Net Tax Payable/(Overpayment)/(Balance to be carried over to the Next Return) *(Item 14 Less Item 15D)*	0.00
Add: Penalties	
17A Surcharge	0.00
17B Interest	0.00
17C Compromise	0.00
17D Total Penalties *(Sum of Items 17A to 17C)*	0.00
18 Total amount Payables /(Overpayment)/(Balance to be carried over to the next return) *(Sum of Items 16 and 17D)*	0.00
B. For Sale of loose Documentary Stamp tax by Revenue District Office	
19 Total Amount of Documentary Stamps Sold for the Month *(From Schedule 4)*	63,000.00

VALIDATE

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