

**April 24, 2025**

**REVENUE MEMORANDUM CIRCULAR NO. 040-2025**

**SUBJECT** : *Clarification on the Submission of Proof of Settlement of Estate Pursuant to Revenue Regulations (RR) No. 10-2023*

**TO** : *All Internal Revenue Officers, Employees and Others Concerned*

This Circular is hereby issued to clarify the provisions of Section 2 of RR No. 10-2023 regarding the submission of proof of settlement of the estate, whether judicial or extra-judicial, for purposes of availing of estate tax amnesty.

The documents required for the availment of the estate tax amnesty are the Estate Tax Amnesty Return (ETAR) — BIR Form No. 2118-EA, the Acceptance Payment Form — BIR Form No. 0621-EA, and the complete documentary requirements as prescribed under RR No. 10-2023.

The proof of settlement of the estate (*e.g.*, Extra Judicial Settlement, Court Order), whether judicial or extra-judicial, is not required to accompany the ETAR at the time of filing and payment of taxes if it is not yet available. Accordingly, the non-submission of such proof on or before June 14, 2025 shall not invalidate the application for estate tax amnesty.

However, this proof of settlement shall be required during the processing and issuance of Electronic Certificate Authorizing Registration.

All internal revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

**(SGD.) ROMEO D. LUMAGUI, JR.**  
*Commissioner of Internal Revenue*