



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



**BAGONG
PILIPINAS**

Date: JUL 08 2026

REVENUE MEMORANDUM CIRCULAR NO. 075-2026

SUBJECT : Frequently Asked Questions Relative to the Application for One-Time Transaction (ONETT) Computation Sheet (OCS) and Electronic Certificate Authorizing Registration (eCAR) of Properties

TO : All Internal Revenue Officers, Employees and Others Concerned

This Circular is hereby issued to address frequently asked questions relative to the application and processing of OCS and eCAR, to wit:

Q1. What are the transactions classified as ONETT?

A1. The following transactions are classified as ONETT:

- a. Sale of Real Property Considered as Capital Asset;
- b. Sale, Transfer or Assignment of Stocks Not Traded in the Stock Exchange;
- c. Sale of Real Property Considered as Ordinary Asset;
- d. Donation of Property; and
- e. Transfer of Properties arising from Decedent's Estate.

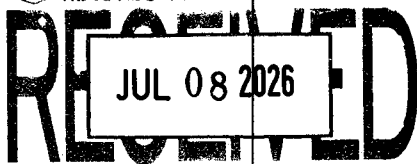
Q2. What type of taxes are associated with ONETT, the deadlines for their payment and the corresponding Bureau of Internal Revenue (BIR) forms to be used in filing the tax returns?

A2. Below is the matrix showing the taxes that must be paid corresponding to the type of ONETT, the due date and the BIR Form to use in the filing of the tax returns:

Type of ONETT	Type of Tax/es Due for Payment	Due Date for Payment	BIR Form
Sale of Real Property Considered as Capital Asset	Capital Gains Tax (CGT) and Documentary Stamp Tax (DST)	CGT – Thirty (30) days from the notarization of the Deed of Absolute Sale (DOAS); DST – within five (5) days after the close of the month when the notarization of the DOAS was made.	CGT – BIR Form No. 1706; DST – BIR Form No. 2000-OT
Sale, Transfer or Assignment of Stocks Not Traded in the Stock Exchange	CGT and DST	CGT – Thirty (30) days from the notarization of the DOAS; DST – within five (5) days after the close of the month when the notarization of the DOAS was made.	CGT – BIR Form No. 1707; DST – BIR Form No. 2000-OT
Sale of Real Property Considered as Ordinary Asset	Creditable Withholding Tax (CWT) and DST	CWT Cash sale – Tenth (10 th) day of the following month from the month of notarization of the DOAS Installment sale – where the buyer is an individual not engaged in trade or business, the withholding tax return shall be filed and remitted upon payment of the last installment. If the final installment is insufficient to cover the tax due, payment should be made on the installment(s) immediately preceding it to ensure full settlement.	CWT – BIR Form No. 1606 DST - BIR Form No. 2000-OT

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

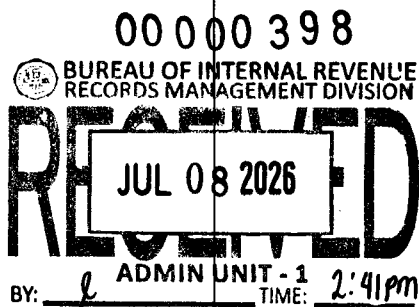


BY: J ADMIN UNIT - 1 TIME: 2:41 PM

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		<p>If the buyer is an individual engaged in trade or business, the withholding tax return must be filed and paid with each installment. The tax is calculated based on the ratio of the amount collected to the total contract price, applied to the higher value between the gross selling price or the fair market value (FMV) (zonal value as determined by the Commissioner of Internal Revenue or the FMV as shown in the schedule of values of the Provincial or City Assessor until repealed, superseded, modified, revised, set aside, or replaced by the values provided under the Schedule of Market Values (SMV)) at the time of the contract.</p> <p>DST – within five (5) days after the close of the month when the notarization of the DOAS was made.</p>	
Donation of Property	Donor's Tax and DST	Donor's Tax- Thirty (30) days from the notarization of the Deed of Donation (DOD); DST – within five (5) days after the close of the month when the notarization of the DOD was made.	Donor's Tax – BIR Form No. 1800 DST - BIR Form No. 2000-OT
Transfer of Properties arising from Decedent's Estate	Estate Tax	Within one (1) year from the date of death of the Decedent.	Estate Tax – BIR Form No. 1801

Q3. What are the modes of filing and payment of ONETT - related tax dues?

A3. With the enactment of Republic Act (RA) No. 11976, otherwise known as the Ease of Paying Taxes (EOPT) Act, the filing of any tax return shall now be made **electronically**. Manual filing of tax return shall only be allowed in case of unavailability of the electronic filing platforms of the Bureau.

For the payment of tax due, the same may, at the option of the taxpayer, be done manually or electronically. However, taxpayers enrolled in the Electronic Filing and Payment System (eFPS) shall still pay the tax due using the said system, unless the BIR Form required to be used is not yet available in the eFPS.

In case of manual payment, these can be done over the counter with any Authorized Agent Banks (AABs).

Q4. Since the filing of ONETT-related tax returns and payment of taxes due thereon can be done in any AABs, does it mean that application for the issuance of eCAR be made in any BIR office?

A4. The processing and issuance of eCAR, regardless of where the tax returns and the tax payments were made, shall still be at the Revenue District Office (R.D.O.) which has jurisdiction over the ONETT, as follows:

Type of ONETT	eCAR Processing Office
Sale of Real Property (either classified as "capital" or "ordinary" asset)	R.D.O. which has jurisdiction over the location of the property subject of sale
Sale, Transfer or Assignment of Stocks Not Traded in the Stock Exchange	R.D.O. which has jurisdiction over the residence of the seller/transferor (individual) as indicated in the existing taxpayer registration system of the BIR / where the seller is registered (non-individual)
Donation	R.D.O. which has jurisdiction over the residence of the donor (individual) as indicated in the existing taxpayer registration system of the BIR/where the donor is registered (non-individual)

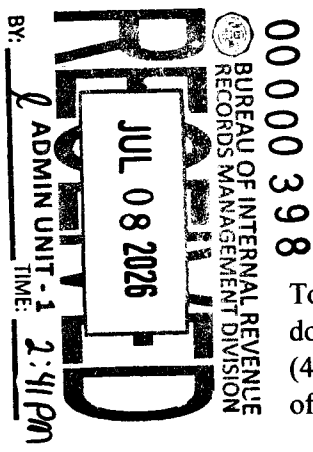
Estate	R.D.O. which has jurisdiction over the issued TIN of the Estate of the Decedent If the decedent has registered business, however, the processing of eCAR shall be processed by the R.D.O. where the business is registered since it is where the TIN for the decedent shall likewise be secured pursuant to existing policy. In case the decedent has no registered business, the TIN may be secured from the R.D.O. where the administrator or heirs intend to apply for the issuance of eCAR.
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Q5. When is a “Deed of Sale or a similar transfer document” considered as Antedated Sale?

A5. A deed of sale or a similar transfer document may be considered as antedated in the following instances:

1. Documents dated before September 7, 1979, the date of effectivity of Batas Pambansa (BP) Blg. 37 or the Capital Gains Tax Law;
2. Documents dated before the effectivity of the regulations imposing the CWT on sales or transfers of real property; and
3. Documents dated before the effectivity of the current zonal values as reflected in the latest Revised Schedules of Zonal Values of Real Properties within the jurisdiction of the concerned R.D.O.

To show that there is no ante-dating of public instruments, a taxpayer may submit supporting documents such as, but not limited to (1) cancelled checks; (2) invoices; (3) contract to sell; or (4) certifications from the appropriate Clerk of Court or Executive Judge, or the National Archives of the Philippines.



Q6. Is the original and/or certified true copy/ies of the document/s required to be submitted to the BIR?

A6. Yes. To process the OCS, it is essential to provide the original and/or certified true copies of the required documents. This step is crucial for certifying and validating the authenticity of the submitted materials. When it comes to obtaining the eCAR, the taxpayer must submit the original copy of the transfer document. This document will be stamped on the back with key details, such as the issued eCAR number(s), the date of issuance, and the name of the approving officer.

After the eCAR is issued, the BIR will retain only photocopies of the documents.

Q7. What is the proof of the taxpayer that complete documentary requirements have already been submitted to the BIR relative to the application for OCS?

A7. The taxpayer will be provided with a duly acknowledged copy of the Checklist of Documentary Requirements (CDR), which will bear a stamp indicating it has been received by the BIR processing office. This copy will include the signature of the Revenue Officer or Group Supervisor who handled the application, confirming that all necessary documentary requirements have been fulfilled. If the application is submitted through the Electronic ONETT (eONETT) System, the taxpayer will receive a notification through their taxpayer dashboard.

Q8. Will the BIR accept an application for OCS or eCAR with incomplete documents?

A8. No. The BIR will not accept the application. However, the taxpayer shall receive a copy of the CDR from the ONETT Officer of the Day (OD) or thru the taxpayer dashboard of the eONETT System indicating therein the lacking documents that the taxpayer must submit/comply to complete the application.

The CDR must be received and acknowledged by the taxpayer to ensure that he/she has been properly informed of the list of documents.

Q13. What are the prescribed processing time for BIR services that are covered by BIR Citizen’s Charter?

A13. Below is the list of frontline services relative to ONETT covered by the Citizen’s Charter 2024 Edition and Revenue Memorandum Order (RMO) No. 12-2025, to wit:

ONETT Transactions	Classification	Total Processing Time	
		OCS	eCAR
Transfer of Real Property / Shares of Stocks	Simple	3 working days	7 working days
	Complex	7 working days	7 working days
Donation of Properties	Simple	3 working days	7 working days
	Complex	7 working days	7 working days
Estate of the Decedent	Highly Technical	20 working days	7 working days

ONETT Processing time shall vary based on the following classifications:

- a. **Simple** – transactions involving the transfer of three (3) or less properties/type of shares per transaction and will not require the conduct of ocular inspection of the property.
- b. **Complex** – transactions involving transfer of more than three (3) properties/type of shares per transaction, or ocular inspection is needed.
- c. **Highly Technical** – All Estate Tax transactions.

The reckoning period for the above processes shall begin once the complete documentary requirements and proof of payment for taxes and fees, if applicable, in case of processing eCAR, are received by the relevant BIR Office. The next working day following receipt will be considered Day 1.

Q14. Who will sign and approve the issuance/release of eCAR?

A14. Either the Revenue District Officer (RDO) or the Assistant Revenue District Officer (ARDO) may sign an eCAR. However, in the absence of both the RDO and the ARDO, the Chief, Assessment Section may sign the eCAR on their behalf (RMO No. 30-2017). For Large Taxpayers (LT) Division Cebu and Davao, the Chief, the Assistant Chief and Chief, Assessment Section may sign an eCAR. While for Large Taxpayers Service, the Assistant Commissioner-Large Taxpayers Service (ACIR-LTS) is the signatory for eCAR.

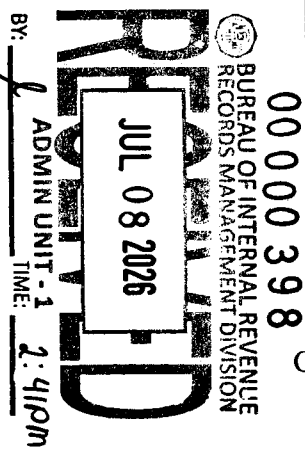
Q15. Is the accomplishment of ONETT Customer Satisfactory Survey Form (CSSF) mandatory for ONETT taxpayers prior to the release of approved OCS/eCAR?

A15. No. However, taxpayers are encouraged to fill-out the survey form prior to the release of approved OCS/eCAR.

Q16. Are manually issued Certificates Authorizing Registration (CARs) that are not yet presented to the Registry of Deeds (RD) still valid?

A16. No. All manually issued CARs that are not yet presented to the RD are no longer valid. The said CARs shall be replaced with an eCAR by the BIR Office which previously processed the CAR. For CARs involving multiple properties in which some of the properties are already transferred by the RD to the transferee as indicated in the CAR, only those property/ies which have not been transferred yet shall be issued with an eCAR.

A certification fee of One Hundred Pesos (P100.00) pursuant to Executive Order No. 197, series of 2000, and Thirty Pesos (P30.00) DST shall be charged for each eCAR. The DST shall be affixed on the generated eCAR.



Q17. Are eCARs that are not yet presented to the RD still valid?

A17. Yes, per Revenue Regulations (RR) No. 12-2024, all eCARs issued through the BIR's eCAR System which is linked to the LRA PHILARIS-RD System shall remain to be valid and will no longer require revalidation even if the same was issued prior to the effectivity of the said RR.

Q18. What shall the taxpayer do in case eCAR is lost?

A18. In case the eCAR is lost, the taxpayer shall request for the reprinting of the same eCAR with the concerned office that issued said lost eCAR.

Q19. What are the requirements for the reprinting of eCAR?

A19. For purposes of reprinting the eCAR, the taxpayers are required to submit the following:

1. A written request for the issuance of a new eCAR, to be filed by the transferor/transferee (or their duly authorized representative) with the concerned R.D.O./LT Division authorized to issue eCAR under existing rules and regulations;
2. The original copy of the document of sale, exchange or transfer (e.g. DOAS, Deed of Assignment, Deed of Donation, Deed of Extrajudicial Settlement of Estate, etc.) which has been previously stamped and signed by the RDO/ACIR-LTS (or authorized signatory) who issued the eCAR; and
3. Proof of payment for the certification fee prescribed under Executive Order No. 197, series of 2000, in the amount of One Hundred Pesos (P100.00) and Thirty Pesos (P30.00) loose DST (Revenue Memorandum Circular (RMC) No. 3-2018).

Q20. What are capital assets?

A20. Capital assets as defined under Section 39(A)(1) of the National Internal Revenue Code of 1997, as amended (Tax Code), means properties held by the taxpayer (whether or not connected with his trade or business), but do not include the following:

1. Stock in trade of a taxpayer or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year; or
2. Property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business; or
3. Property used in trade or business (i.e., buildings and/or improvements) of a character which is subject to the allowance for depreciation provided for under Sec. 34(F) of the Tax Code; or
4. Real property used in trade or business of the taxpayer.

The above enumerated properties are considered "ordinary assets".

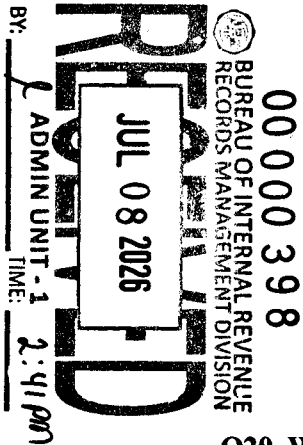
Q21. Are real properties acquired by banks through foreclosure sales considered as "ordinary assets"?

A21. Yes. Real properties acquired by banks through foreclosure sales are considered as their ordinary assets. However, banks shall not be considered as habitually engaged in the real estate business for purposes of determining the applicable rate of withholding tax imposed under Sec. 2.57.2(J) of RR No. 2-98, as amended.

The form to be used in filing its corresponding tax is BIR Form No. 1606.

Q22. Are Real Properties being sold by Real Estate Lessors automatically deemed as Ordinary Assets?

A22. Yes. All real properties of the real estate lessor, whether land, building and/or improvements, which are for lease/rent or being offered for lease/rent, or otherwise for use or being used in the trade or business are automatically deemed as ordinary assets.



Q23. Will the release of the eCAR be delayed if the property subject of transfer is subject to VAT and the same is not yet paid upon application?

A23. No. The eCAR must be released to the subject taxpayer even if there is no proof that the VAT due on such sale has not been paid yet. The eCAR-processing office must inform the R.D.O. which has jurisdiction over the seller for the verification and eventual assessment of VAT, if warranted, following due process requirement in the issuance of a tax assessment.

Q24. In case the buyer and seller agreed upon in the DOAS that the former (buyer) shall assume payment of CGT instead of the latter (seller), should the amount of tax be included/added in the selling price indicated in the DOAS for purposes of determining the tax base of the CGT?

A24. No. The computation shall be whichever is higher between the selling price, FMV or zonal value as determined by the Commissioner of Internal Revenue or the FMV as shown in the schedule of values of the Provincial or City Assessor until repealed, superseded, modified, revised, set aside, or replaced by the values provided under the SMV as approved by the Secretary of Finance in accordance with RA No. 12001, otherwise known as the Real Property Valuation and Assessment Reform Act (RPVARA), wherein the computation shall be based on the SMV or the actual gross selling price in consideration, as stated in real property transaction documents, whichever higher.

The DST shall likewise be computed based on the same basis of the CGT, except in government sale transactions, where the DST is based on the consideration paid.

Q25. What should be the basis of DST in case of installment sale covered with Contract to Sell?

A25. In case of sale of real property paid under installment payment or deferred payment basis, the payment of the DST shall accrue upon the execution of the DOAS but the basis for the imposition thereof shall be the gross selling price, FMV or zonal value as determined by the Commissioner of Internal Revenue or the FMV as shown in the schedule of values of the Provincial or City Assessor until repealed, superseded, modified, revised, set aside, or replaced by the values provided under the SMV as approved by the Secretary of Finance in accordance with RA No. 12001, otherwise known as the RPVARA, whichever is higher, at the time of the execution of the Contract to Sell.

Q26. What are the applicable taxes in a transfer of real property classified as ordinary asset by way of "Dacion en Pago"?

A26. Transfer of real properties classified as ordinary asset of the debtor in favor of the creditor by way of dacion en pago is subject to CWT, VAT, and DST (BIR Ruling 1129-18).

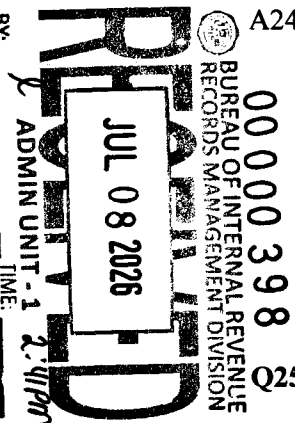
Q27. Is the transfer of real properties classified as capital asset wherein the ownership is transferred by the debtor to the creditor to settle the debt subject to CGT and DST?

A27. Yes. The transfer by the debtor to the creditor to settle the debt of the former to the latter is deemed a sale and therefore subject to CGT and DST.

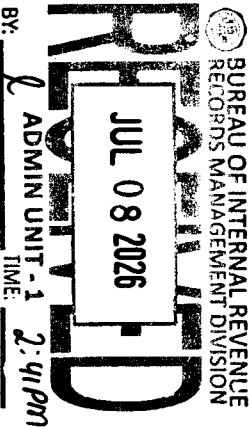
Q28. When shall the CGT or CWT, as well as the DST relative to the transfer of real property be paid in case of foreclosure sale?

A28. In the case of a foreclosure sale, the CGT on the foreclosed property becomes due within thirty (30) days from the expiration of the redemption period, judicial confirmation of the foreclosure sale, or registration of the Certificate of Sale.

In judicial foreclosures where the mortgagee is a bank, the redemption period is one (1) year from the registration of the Certificate of Sale. However, in judicial foreclosures where the mortgagee is not a bank, the CGT becomes due within thirty (30) days from the confirmation of the foreclosure sale by the court.



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In extrajudicial foreclosures, the redemption period is one (1) year from the registration of the Certificate of Sale.

However, for extrajudicial foreclosure where the mortgagor is a juridical person and the mortgagee is a bank, the redemption period shall last until the registration of the Certificate of Sale, which shall in no case be later than three (3) months after the foreclosure, whichever is earlier.

If the property is an ordinary asset of the mortgagor, the CWT shall be due and paid within ten (10) days following the end of the month in which the redemption period expires, judicial confirmation of the foreclosure sale, or registration of the Certificate of Sale, as the case may be.

The payment of the DST shall be made within five (5) days from the end of the month when the redemption period expires, judicial confirmation of the foreclosure sale, or registration of the Certificate of Sale, as the case may be.

Q29. Is the “predominant use” concept in determining the zonal value for properties valid as basis in case the classification in the Tax Declaration is different or contrary to the actual use of property subject of transfer or contrary to the “predominant use” of adjacent properties to the property subject of transfer?

A29. No. The classification as indicated in the Tax Declaration shall still be used in determining the value of the property for purposes of computing the taxes due.

Q30. Can an area of one thousand (1,000) square meters or less property classified as “agricultural” in the Tax Declaration be considered “residential” in determining the value of the property?

A30. No. The classification as indicated in the Tax Declaration shall still be used in determining the value of the property.

Q31. Under what circumstance is an ocular inspection required?

A31. The conduct of ocular inspection shall be required under the following instances:

1. When there is a conflict of data as to existence of improvement in documents presented; or
2. Whenever the taxpayer invokes a special law (such as properties located in Areas for Priority Development) that will result in payment of a lesser tax.

In all cases, the ocular inspection shall be done within the processing period; thus should not be the cause of the delay in the issuance of eCAR as prescribed.

Q32. What is the basis for imposing the DST on the sale of no par value shares?

A32. The basis for imposing the DST on sale of shares of stocks without par value is Section 175 of the Tax Code and RMC No. 6-2022 where it is stated that *in the case of stocks without par value, the amount of DST shall be equivalent to fifty percent (50%) of the DST paid upon the original issue of said stock*. In cases where there is no record of DST payment made upon original issuance of the stock, nor can the taxpayer provide proof that the DST upon original issuance has indeed been made, deficiency DST with increments shall be imposed against the parties to the original issuance of the stock. The computed basic DST shall then be the basis for imposing the DST as provided for in Section 175 of the Tax Code. The conclusion of the investigation on the DST upon original issuance shall not be a condition precedent to the release of the eCAR.

Q33. How is the FMV of Preferred Shares not listed in stock exchange computed for the purpose of determining the CGT and DST to be paid?

A33. For the purpose of determining the CGT and DST to be paid for the sale of preferred shares of stocks which are not listed, the FMV shall be the liquidation value, which is equal to the

redemption price as of the balance sheet date nearest to the transaction date, including any premium and cumulative preferred dividends in arrears, pursuant to RR No. 20-2020.

Q34. Can an eCAR be issued in the case of installment payment of CGT for onerous transfer of shares of stock not traded through the local stock exchange?

A34. Yes, provided that the DOAS specifically includes the following:

1. Shares of stock paid for per installment payment is identified;
2. Date of each installment payment is specified; and
3. Payment per installment is attributable to the shares of stock previously identified.

An eCAR for the identified shares of stock shall be issued upon presentation of proof of payment of taxes relative to the installment payment made. In case of failure to pay on the specified date, the CGT shall be immediately due and demandable subject to applicable penalties and interest.

Q35. Is waiver/renunciation of an heir on his/her share from the inheritance subject to a Donor's Tax? How about the partial waiver/renunciation of inheritance?

A35. It depends on the manner of waiver/renunciation. Under RMC No. 94-2021, a general renunciation of heirs on their share from the inheritance is not subject to Donor's Tax and therefore not required to file a Donor's Tax Return. On the other hand, a partial renunciation of inheritance will be subject to donor's tax for the value foregone as a result of such waiver/renunciation.

Q36. In the case of estate with partial renunciation, should DST be computed?

A36. Yes. The applicable DST to the property donated should be computed.

Q37. In the case of an estate with waiver of rights, where should the Donor's Tax Return be filed?

A37. The Donor's Tax Return may be filed in the R.D.O. processing the Estate Tax Return.

Q38. When can an estate claim the "Family Home" as deduction from the gross estate?

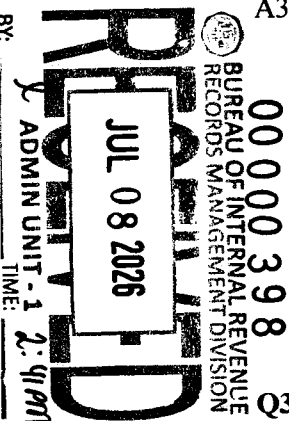
A38. The following requirements must be satisfied before the "Family Home" can be allowed as deduction:

- a. The value of the Family Home is included in the gross estate of the decedent;
- b. The title is in the name of the decedent or if conjugal or inherited property, only the decedent's share from the value of the family home shall be considered;
- c. It is the residence of the decedent as certified by the Barangay Captain of the locality; and
- d. If the value of the Family Home as included in the gross estate exceeds the threshold amount, the deduction shall only be up to the extent of the threshold amount applicable at the time of death.

Q39. If a real property that is not yet fully paid formed part of the estate of the decedent, can the estate deduct the full amount of liability corresponding to the said property even if it is higher than the zonal value /market value of the real property as of the date of death of decedent?

A39. Any claims against the estate can be deducted from the gross estate of the decedent provided it satisfies the following requisites for deductibility:

1. The liability represents a personal obligation of the deceased existing at the time of death;
2. The liability was contracted in good faith and for adequate and full consideration in money or money's worth;
3. The claim must be a debt or claim which is valid in law and enforceable in court; and
4. The indebtedness must not have been condoned by the creditor or the action to collect from



the decedent must not have prescribed.

Q40. If the Family Home being claimed is a Residential Condominium Unit, can the Parking Slot be included in the computation of the value of the Family Home as a deduction from the gross estate?

A40. Yes. Provided that the Parking Slot's title of ownership is also under the name of the decedent.

Q41. Is it necessary that the address of the Family Home being claimed as a deduction from the gross estate be the same with the address indicated in the Death Certificate?

A41. No. The address of the Family Home is not always the same as the address indicated in the death certificate.

Q42. Will the Family Home be deductible if the Estate is filed with the R.D.O. having jurisdiction over the decedent's business, and not at the R.D.O. that has jurisdiction over the location of the Family Home?

A42. Yes. A certification from the Barangay Captain of the locality where the family home is located, stating that it was the actual residential home of the decedent and his family at the time of his death, shall be submitted. In addition, the other requisites specified in RR No. 12-2018 must be satisfied.

Q43. Is the Certificate of Property Holdings or Certificate of No Property Holding from the City/Municipal Assessor required in the filing of estate tax?

A43. No. Certificate of Property Holdings or Certificate of No Property Holding is not required in the filing of the estate tax.

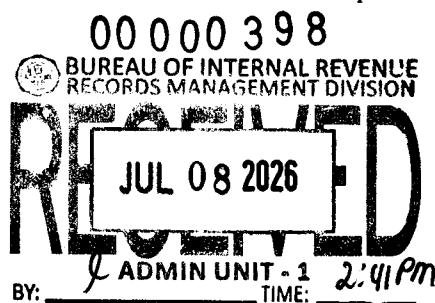
Q44. Is the cancellation of TIN of decedent (if with business) required prior to processing of estate tax?

A44. No. Cancellation of TIN of decedent is not required prior to processing of estate tax. Processing of closure of the business of the decedent shall be parallel to the processing of the estate tax. That being said, it is emphasized that the issuance of TIN of the estate shall not be contingent on the cancellation of the TIN of the decedent with business.

The Estate of a deceased person shall be issued a TIN separate and distinct from the TIN of the deceased person, upon notification of death of the decedent and submission of application for closure of business or processing of estate tax. The TIN of decedent shall only be cancelled upon full settlement of the tax liabilities of the estate.

Q45. Is the closure of the decedent's business with the BIR required prior to the filing of the estate tax return?

A45. No. The estate tax return can be filed whether the business registration has been closed or not. However, it is advisable to properly settle or transfer the business registration to avoid future tax liabilities or penalties.



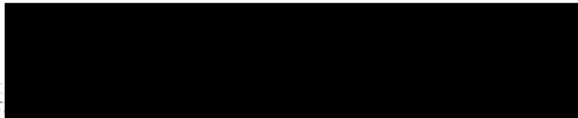
Q46. What form should be used in case there are additional payment or deficiency tax/es to be paid?

A46. If the additional tax to be paid is based on the approved ONETT Computation Sheet (OCS), use the appropriate tax return forms, to wit:

1. BIR Form No. 1706 for CGT for Onerous Transfer of Real Property Classified as Capital Asset (both Taxable and Exempt);
2. BIR Form No. 1707 for CGT for Onerous Transfer of Shares of Stocks Not Traded Through the Local Stock Exchange;
3. BIR Form No. 1606 for CWT for Onerous Transfer of Real Property Other Than Capital Asset (Including Taxable and Exempt);
4. BIR Form No. 1801 for Estate;
5. BIR Form No. 1800 for Donor; and
6. BIR Form No. 2000-OT for DST.

However, if the deficiency taxes were found due after the eCAR has been released and deficiency tax assessment was issued, the proper BIR Form to be used is BIR Form No. 0605.

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



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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