

**Estate Tax Amnesty  
Republic Act No. 11213  
Revenue Regulations No. 6-2019**

Estate of \_\_\_\_\_  
TIN of the Estate \_\_\_\_\_

**CHECKLIST OF DOCUMENTARY REQUIREMENTS FOR PRE-EVALUATION, AND ISSUANCE OF CERTIFICATE OF AVAILMENT (CA) AND ELECTRONIC CERTIFICATE AUTHORIZING REGISTRATION (eCAR)**

**Important:**

1. Processing of transactions commence only upon submission of COMPLETE DOCUMENTS.
2. Mark  for submitted documents and "X" for lacking documents.

\* Property Holdings of each decedent

**Mandatory Requirements** *[Original copy and two (2) photocopies of each document]*

- Certified true copy of the Death Certificate (DC)
- Taxpayer Identification Number (TIN) of decedent and heir/s
- Estate Tax Amnesty Return (ETAR) (BIR Form No. 2118-EA)
- Duly accomplished Estate Tax Acceptance Payment Form (APF) (BIR Form No. 0621-EA)
- Affidavit of Self Adjudication or Deed of Extra-Judicial Settlement (EJS) of the Estate of the decedent; or Court decision/judgement if the estate has been settled judicially or if there is a last will and testament
- Certification of the Barangay Captain for the last residence of the decedent and claimed Family Home, if any
- For "Claims Against the Estate" arising from Contract of Loan, Notarized Promissory Note, if applicable
- Proof of the claimed "Property Previously Taxed", if any
- Proof of the claimed "Transfer for Public Use", if any
- At least one (1) valid government ID of the executor/administrator of the estate, or if there is no executor or administrator appointed, the heirs, transferees, beneficiaries or authorized representative
- \*  **Barangay Residency** For Real Property/ies, if any. *[Original copy and two (2) photocopies of each document]*

- Certified true copy/ies of the Transfer/Original/Condominium Certificate/s of Title of real property/ies
- Certified true copy of the Tax Declaration of real property/ies, including the improvements at the time of death or the succeeding available tax declaration issued nearest to the time of death of the decedent, if none is available at the time of death
- Where declared property/ies has/have no improvement, Certificate of No Improvement issued by the Assessor's Office at the time of death of the decedent

**For Personal Property/ies, if any:** *[Original copy and two (2) photocopies of each document]*

- Certificate of Deposit/Investment/Indebtedness owned by the decedent alone, or decedent and the surviving spouse, or decedent jointly with others
- Certificate of Registration of vehicle/s and other proofs showing the correct value of the same
- Certificate of stocks and  
Proof of valuation of shares of stock at the time of death:
  - a. For shares of stock listed/traded - The price at the time of death or the arithmetic mean between the highest and lowest quotation at a date nearest the date of death, if none is available on the date of death itself
  - b. For shares of stock not listed/not traded - The book value for common shares and par value for preferred shares as shown in the audited financial statement of the issuing corporation nearest to the date of death of the decedent with computation of the book value per share
  - c. For proprietary shares - Bid price on the date of death or nearest to the date of death, if none is available on the date of death itself, as published in the newspaper of general circulation.
- Proof of valuation of other types of personal property

**Other Requirements, if applicable:** *[Original copy and two (2) photocopies of each document]*

- \*  If the person transacting/processing the transfer is the authorized representative, duly Notarized Original Special Power of Attorney (SPA) and/or, if one of the heirs is designated as executor/administrator, Sworn Statement
- If document is executed abroad, Certification from the Philippine Consulate or Hague Apostille Convention
- If zonal value cannot be readily determined from the documents submitted, Location Plan/Vicinity map

<p><b>Incomplete:</b></p> <p>Acknowledgement of applicant:</p> <p>I _____, of legal age, hereby acknowledge the return of the documents presented for failure to submit the above required documents marked "X". I understand that my application will only be processed upon re-submission with complete document/s.</p> <p>Received by:</p> <p>_____ (Signature over Printed Name) Name of Executor, Administrator, Legal Heirs, Present Holder, Transferees or Beneficiaries</p> <p>Date: _____</p>	<p><b>Complete:</b></p> <p>Revenue Officer/Group Supervisor: _____</p> <p>Date: _____</p> <p>Please be informed that your Estate Tax Amnesty Application is subject to pre-evaluation and the issuance of APF duly indorsed by the Revenue District Officer.</p> <p>After payment, please submit immediately to this Office photocopies of the bank validated APF with proof of payment or the Electronic Revenue Official Receipt (eROR) from Revenue Collection Officer (RCO) for processing of the CA and eCAR.</p> <p>Received by:</p> <p>_____ (Signature over Printed Name) Name of Executor/Administrator/Legal Heir</p>
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