

**ONETT COMPUTATION SHEET**  
 EXPANDED WITHHOLDING TAX (EWT) and DOCUMENTARY STAMP TAX (DST)  
 SALE OF REAL PROPERTY CONSIDERED AS ORDINARY ASSET

Revenue Region No. \_\_\_\_\_, Revenue District Office No. \_\_\_\_\_ - \_\_\_\_\_

NAME OF SELLER/S: <input style="width:90%;" type="text"/>	ADDRESS: <input style="width:90%;" type="text"/>	TIN: <input style="width:90%;" type="text"/>
NAME OF BUYER/S: <input style="width:90%;" type="text"/>	ADDRESS: <input style="width:90%;" type="text"/>	TIN: <input style="width:90%;" type="text"/>
DATE OF TRANSACTION: <input style="width:90%;" type="text"/>	DUE DATE (EWT): <input style="width:90%;" type="text"/>	DUE DATE (DST): <input style="width:90%;" type="text"/>

OCT/TCT CCT No.	Tax Declaration No. (TD)	LOCATION	CLASS.	AREA	ZV/ sq. m.	Zonal Value (ZV)	Fair Market Value (FMV) per TD	Selling Price (SP)	Tax Base <small>(ZV/FMV/SP whichever is higher)</small>
<b>TOTAL</b>									

COMPUTATION DETAILS:	PER AUDIT	PER REVIEW
<b>EXPANDED WITHHOLDING TAX</b>		
<b>TAX DUE</b>		
Legal basis: RR No. 2-98/RR No. 6-2001 (CTRP) NIRC		
P <input style="width:150px;" type="text"/> x <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>
<small>(Tax Base) (applicable rate)</small>		
Habitually engaged (registered with HLURB/HUDCC/6 or more transactions)		
Below P500,000.00 = 1.5%		
P500,000.00 to P2M = 3.0%		
P2M and above = 5.0%		
Not habitually engaged = 6.0%		
<b>LESS: Tax Paid per Return, if a return was filed</b> -----		
<b>EWT STILL DUE / (OVERPAYMENT)</b> -----	P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>
Add: 25% Surcharge <span style="float:right">P <input style="width:100px;" type="text"/></span>		
Interest ( <input style="width:100px;" type="text"/> to <input style="width:100px;" type="text"/> ) <span style="float:right">P <input style="width:100px;" type="text"/></span>		
Compromise Penalty <span style="float:right">P <input style="width:100px;" type="text"/></span>		
<b>TOTAL AMOUNT STILL DUE ON EWT</b> -----	P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>
<b>DOCUMENTARY STAMP TAX</b>		
<b>TAX DUE</b>		
Legal basis: Section 196 (CTRP) NIRC		
P <input style="width:150px;" type="text"/> x P15.00 for every P1,000.00 or a fraction thereof	P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>
<small>(Tax Base)</small>		
<b>LESS: Tax Paid per Return, if a return was filed</b> -----		
<b>DST STILL DUE / (OVERPAYMENT)</b> -----	P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>
Add: 25% Surcharge <span style="float:right">P <input style="width:100px;" type="text"/></span>		
Interest ( <input style="width:100px;" type="text"/> to <input style="width:100px;" type="text"/> ) <span style="float:right">P <input style="width:100px;" type="text"/></span>		
Compromise Penalty <span style="float:right">P <input style="width:100px;" type="text"/></span>		
<b>TOTAL AMOUNT STILL DUE ON DST</b> -----	P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>

Remarks:

<p><i>To be accomplished by ONETT Team.</i></p> <p>Computed by: <input style="width:150px;" type="text"/>  <b>ONETT Officer</b>  <small>(Signature Over Printed Name)</small></p> <p>Approved by: <input style="width:150px;" type="text"/>  <b>Head, ONETT Team</b>  <small>(Signature Over Printed Name)</small></p>	<p><i>Payment Verified by:</i></p> <p><input style="width:150px;" type="text"/>  <b>ONETT Member/ Collection Section</b>  <small>OR No. Tax Type Date of Payment</small></p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;"><input style="width:90%;" type="text"/></td> <td style="width:33%;"><input style="width:90%;" type="text"/></td> <td style="width:33%;"><input style="width:90%;" type="text"/></td> </tr> <tr> <td><input style="width:90%;" type="text"/></td> <td><input style="width:90%;" type="text"/></td> <td><input style="width:90%;" type="text"/></td> </tr> </table> <p>Reference: <input style="width:150px;" type="text"/></p>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>	<p><i>To be accomplished upon review.</i></p> <p>Reviewed by: <input style="width:150px;" type="text"/>  <b>Chief, Assessment Div.</b>  <small>(Signature Over Printed Name)</small></p> <p>Approved by: <input style="width:150px;" type="text"/>  <b>Regional Director</b>  <small>(Signature Over Printed Name)</small></p>
<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>						
<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>						

*The BIR is not precluded from assessing and collecting any deficiency internal revenue tax(es) that maybe found from the taxpayer after examination or review.*

**CONFORME:**

<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
<b>TAXPAYER/AUTHORIZED REPRESENTATIVE</b> <small>(Signature Over Printed Name)</small>	<b>Telephone No.</b>	<b>Date</b>

**Instruction: Prepare in duplicate and ascertain that ONETT Computation Sheet is signed by Head ONETT Team before release to taxpayer. Please attach additional sheet, if necessary.**