

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

June 27, 2019

REVENUE MEMORANDUM ORDER NO. 33-2019

SUBJECT : Policies, Guidelines and Procedures in the Processing and Monitoring of Estate Tax Amnesty Availment Pursuant to Republic Act (RA) No. 11213, otherwise known as the Tax Amnesty Act as implemented by Revenue Regulations (RR) No. 6-2019 and Issuance of the Corresponding Electronic Certificates Authorizing Registration (eCARs)

TO : All Internal Revenue Officers, Employees and Others Concerned

I. OBJECTIVES

This Order is issued to prescribe policies, guidelines and procedures in the processing of Estate Tax Amnesty pursuant to RA No. 11213 as implemented by RR No. 6-2019.

II. POLICIES AND GUIDELINES

1. The Revenue District Offices (RDOs) shall process the application for availment of estate tax amnesty starting from the effectivity of RR No. 6-2019 filed by the executor or administrator, legal heirs, transferees or beneficiaries (or filer) covering the estate of decedent/s who died on or before December 31, 2017, whose estate tax/es have remained unpaid or have accrued as of the said date, with or without assessments duly issued therefor.
2. The RDO shall verify the completeness and correctness of the documentary requirements as enumerated in the Estate Tax Amnesty Return (ETAR) (BIR Form No. 2118-EA), and ensure that all fields of the said return are completely and accurately filled-up. In case there are items which are not applicable to the taxpayer, the words "Not Applicable" or "N.A." shall be indicated on the space provided.
3. The issuance of Electronic Letter of Authority or Tax Verification Notice in the processing of estate tax amnesty shall not be required.
4. The RDO shall review the One-Time Transactions - Computation Sheet (ONETT-OCS), and endorse the Acceptance Payment Form (APF) (BIR Form No. 0621-EA) to the Authorized Agent Bank (AAB) or authorized Revenue Collection Officer (RCO) for payment.

5. The Revenue District Officer (RDO) shall sign the APF, Certificate of Availment (CA) and the Electronic Certificate Authorizing Registration (eCAR). However, in the absence of the RDO, the Assistant Revenue District Officer (ARDO) may sign the APF, CA, and eCAR on behalf of the RDO.
6. The CA of the Estate Tax Amnesty and the eCAR shall be issued within fifteen (15) calendar days from the receipt of validated APF and proof of payment.
7. One (1) eCAR shall be issued per real property including the improvements thereon, if any, covered by a Title or Tax Declaration for untitled property. For personal properties included in the estate, a separate eCAR shall be issued.
8. The Revenue Officer (RO) from the ONETT Team shall prepare the monthly report on Availment of Estate Tax Amnesty, ETARs, CA and eCAR.
9. The Systems Development Division (SDD) shall develop and deploy the Data Entry Module (DEM) for the use of the Document Processing Division (DPD) to capture data of received ETARs within ten (10) days from the effectivity of this Order.
10. The RDO shall transmit to the concerned DPD the original copy of ETAR for encoding to the DEM.
11. The RDO shall submit the hard and soft copies, in excel format, the monthly report on availment of estate tax amnesty (Annex A) to the Office of the Regional Director, not later than the fifth (5th) day following the close of the month.
12. The Regional Director shall consolidate all the RDOs' reports (Annex B) and submit the same to the Assessment Service (AS), copy furnished the Operations Group (OG) (Attention: Post-Evaluation and Monitoring Committee) not later than the tenth (10th) day following the close of the month.
13. The AS shall prepare and submit in excel format the hard and soft copies of the consolidated reports on tax amnesty availment to the Head Coordinator, Consolidation, Coordination and Consultation Group (Revenue Special Order (RSO) No. 1418-2018) not later than the twentieth (20th) day following the close of the month. The summary report covering the entire two-year availment period of the Estate Tax Amnesty shall be submitted not later than October 15, 2021.
14. The Steering Committee constituted per RSO No. 1418-2018 shall be responsible for the submission of the report on the Estate Tax Amnesty to the Congressional Oversight Committee within six (6) months after the two-year availment period of the estate tax amnesty.
15. The AS shall be the repository office of all data related to Estate Tax Amnesty. Any other report that may be requested after the six (6) months reportorial period shall be prepared and submitted by the AS.

III. PROCEDURES

A. One-Time Transactions Team (ONETT) Revenue Officer (RO) and Group Supervisor (GS) in the Revenue District Office shall:

1. Determine whether the last residence of the decedent is within the jurisdiction of the RDO. In case the estate has a previously issued TIN, require the filer to file the ETAR with the RDO which issued the said TIN;
2. Verify with the Collection Section or with the Office of the Regional Director as provided herein, if the estate with previously issued TIN has delinquent estate tax liability.

If with delinquent account on estate tax, inform the filer to avail of Tax Amnesty on Delinquencies and not the Estate Tax Amnesty;

3. Check the completeness and correctness of documentary requirements, as enumerated in the ETAR presented by the filer and accomplish two (2) copies of the Checklist of Documentary Requirements (CDR) (Annex C) indicating therein whether the documents are complete or incomplete. Only documents enumerated in the ETAR/CDR shall be required to be submitted;
4. Release the original copy of the CDR, without giving a Control Number, and return all documents presented, if such are incomplete and require the filer to acknowledge the "Incomplete" portion of the CDR. The duplicate copy shall be retained by the RDO;
5. Receive the complete documents from the filer and require him/her to acknowledge the "Complete" portion of the CDR. The duplicate copy of the duly accomplished CDR with the corresponding Control Number shall be given to the taxpayer, while the original copy shall be attached to the docket;
6. Assign control number to the CDR which shall have the following format:

ETA- 000-YYYY-00000

- i. ETA - stands for Estate Tax Amnesty;
 - ii. 000 - numeric characters representing RDO number;
 - iii. YYYY - is the year of death; and
 - iv. 00000 - is the actual number of application which shall be sequentially numbered.
7. Assist the filer in filling up the ETAR, upon receipt of the complete documents, and ensure that all fields of the return are completely and accurately filled-up. In case there are items which are not applicable to the taxpayer, the words "Not Applicable" or "N.A." shall be indicated on the subject fields;

8. Process the application of estate tax amnesty and compute the estate tax amnesty due thereon using the OCS;
9. Assist the filer in filling-up the APF; and
10. Forward the entire docket to the Chief, Assessment Section for review.

B. The Chief, Assessment Section in the Revenue District Office shall:

1. Review and evaluate the entire docket forwarded by the ONETT RO/GS;
2. Sign the OCS after evaluation and affix initial on the APF; otherwise, return to ONETT Team for further compliance/revision, if any; and
3. Forward the entire docket to the RDO/ARDO for approval of APF.

C. The Revenue District Officer / Assistant Revenue District Officer shall:

1. Review and evaluate the OCS, ETAR, APF and the attached documents;
2. Approve and endorse the APF for taxpayer's payment;
3. Forward the entire docket together with the approved APF to the ONETT Team;
4. Sign and approve the CA and eCAR;
5. Assign RO from the ONETT Team to prepare the monthly report of filed ETARs, CA and eCAR;
6. Approve and sign monthly report on availment of estate tax amnesty (Annex A); and
7. Oversee the effective and efficient implementation of estate tax amnesty.

D. The Client Support Section in the Revenue District Office shall:

1. Verify any existing Taxpayer Identification Number (TIN) in Integrated Tax System (ITS)/ Internal Revenue Integrated System (IRIS) to determine if there was a previously filed estate tax return or issue a new TIN for the estate, if there is none. The TIN to be issued for the estate shall be in the following format: "Estate of Juan Santos Dela Cruz";
2. Verify if the heirs have existing TIN, if none, issue TIN; and
3. Indicate on the BIR Form No. 1904 (Application for Registration for One-Time Taxpayer and Person Registering under E.O. 98) if there is a TIN previously issued for the estate.

E. The Collection Section in the Revenue District Office shall:

1. Verify any delinquent estate tax liability with the Accounts Receivable Management System (ARMS) and the list provided by the Revenue Regions for those with existing TIN, and issue Delinquency Verification Certificate;
2. Retrieve Batch Control Sheet (BCS) from the bank pursuant to Operations Memorandum (OM) No. 2019-05-06;
3. Process and validate the completeness of the BCS against the Returns/forms. Segregate APF from the batch, and indicate the BCS and the item number on the upper left portion of the APF;
4. Verify payment in accordance with Revenue Memorandum Order No. 56-2018; and
5. Forward to the ONETT Team the duplicate copy of the APF for consolidation with the entire docket of the application of estate tax amnesty.

F. The ONETT Team in the Revenue District Office shall:

1. Receive the entire docket submitted by the filer with the approved APF;
2. Release the approved APF to the filer;
3. Keep the entire docket pending the submission of the duly validated APF and proof of payment;
4. Indicate the details of payment on the space provided for in the ETAR;
5. Stamp "Received" the ETAR, duly validated APF and proof of payment;
6. Provide the filer with copies of ETAR and APF;
7. Issue claim slip indicating the date when the CA and eCAR will be released, which is fifteen (15) calendar days from the receipt of the APF. The claim slip should have an assigned control number following the format CS-ETA-000 where:

CS – is Claim Slip;
ETA - stands for Estate Tax Amnesty;
000 – is the actual number of application
which shall be sequentially numbered

8. Prepare CA and eCAR for approval and signature of the RDO/ARDO after verification of payment;
9. Release the CA and eCAR to the filer;

10. Prepare monthly reports (Annex A) of filed ETARs and submit the hard and soft copies in excel format to the Office of the Regional Director not later than the fifth (5th) day following the close of the month;
11. Copy the BCS number of the APF on the corresponding ETAR and forward the said ETAR to DPD for encoding not later than the tenth (10th) day of the month following the release of CA and eCAR; and
12. Forward to Administrative and Human Resource Management Division of the Revenue Region the approved estate tax amnesty docket for safekeeping not later than the tenth (10th) day of the month following the release of eCAR.

G. The Document Processing Division shall:

Encode ETAR information in the DEM designed for the estate tax amnesty.

H. The Administrative and Human Resource Management Division of the Revenue Region shall:

Receive the approved estate tax amnesty docket for safekeeping.

I. The Office of the Regional Director shall:

1. Provide the Collection Section of the RDO the list of delinquent estate tax liabilities as of April 24, 2019, thru the Collection Division, under their jurisdiction;
2. Receive the monthly reports forwarded by the RDOs;
3. Consolidate the reports submitted by the RDOs using the prescribed format on Annex "B"; and
4. Submit the consolidated reports in hard and soft copies using excel format to the AS, copy furnished the OG (Attention: Post-Evaluation and Monitoring Committee) not later than the tenth (10th) day following the close of the month.

J. Systems Development Division shall:

1. Develop DEM that shall be used to capture the details data in the ETAR and deploy it to the concerned DPD within ten (10) days from the effectivity of this Order;
2. Conduct briefing for concerned users on the implementation of the DEM thru the Revenue Data Center (RDC); and
3. Prepare the script necessary in the generation of the report that may later be required by the Steering Committee on Tax Amnesty.

K. Assessment Service/Operations Group (Post-Evaluation and Monitoring Committee) shall:

1. Receive consolidated reports on estate tax amnesty; and
2. Prepare and submit to the Head Coordinator, Consolidation, Coordination and Consultation Group (RSO No. 1418-2018) the following:
 - a. Consolidated monthly report on tax amnesty availment not later than the twentieth (20th) day of the following month; and
 - b. Report covering the entire two-year availment period of the Estate Tax Amnesty which shall be submitted not later than October 15, 2021.

L. Steering Committee shall:

Submit the consolidated report on Tax Amnesty Availment to the Congressional Oversight Committee within six (6) months from the lapse of the two-year availment period of the Estate Tax Amnesty.

IV. ADMINISTRATIVE SANCTIONS

Concerned personnel who have been found remiss in their responsibilities in ensuring compliance with the herein prescribed policies and procedures shall be imposed with the applicable administrative sanctions as provided for under the existing Bureau of Internal Revenue Code of Conduct and Civil Service Rules.

V. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

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