

**ONETT COMPUTATION SHEET**

**CAPITAL GAINS TAX ( CGT) and DOCUMENTARY STAMP TAX (DST)  
FOR ONEROUS TRANSFER OF REAL PROPERTY CLASSIFIED AS CAPITAL ASSET (BOTH TAXABLE AND EXEMPT)**

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 (CGT): <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 (ZV/FMV/SP whichever is higher)
<b>TOTAL</b>									

<u>COMPUTATION DETAILS:</u>	PER AUDIT	PER REVIEW
<b>1. CAPITAL GAINS TAX</b> <b>TAX DUE</b> Legal basis: Sections 24(D)(1), 25(A)(3) & 27(D)(5) P <input style="width:100px;" type="text"/> x 6.0% (Tax Base) LESS: Tax Paid per Return, if a return was filed ----- <b>CGT STILL DUE / (OVERPAYMENT)</b> ----- Add: 25% Surcharge P <input style="width:100px;" type="text"/> Interest ( <input style="width:100px;" type="text"/> to <input style="width:100px;" type="text"/> ) <input style="width:100px;" type="text"/> Compromise Penalty <input style="width:100px;" type="text"/> <b>TOTAL AMOUNT STILL DUE ON CGT</b> -----	P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>
<b>2. DOCUMENTARY STAMP TAX</b> <b>TAX DUE</b> Legal basis: Section 196 (CTRP) NIRC P <input style="width:100px;" type="text"/> x P15.00 for every P1,000.00 or a fraction thereof (Tax Base) LESS: Tax Paid per Return, if a return was filed ----- <b>DST STILL DUE / (OVERPAYMENT)</b> ----- Add: 25% Surcharge P <input style="width:100px;" type="text"/> Interest ( <input style="width:100px;" type="text"/> to <input style="width:100px;" type="text"/> ) <input style="width:100px;" type="text"/> Compromise Penalty <input style="width:100px;" type="text"/> <b>TOTAL AMOUNT STILL DUE ON DST</b> ----- <b>TOTAL AMOUNT OF Nos. 1 &amp; 2</b> -----	P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>	P <input style="width:100px;" type="text"/>  P <input style="width:100px;" type="text"/>  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:90%;" type="text"/> <b>ONETT Officer</b> (Signature Over Printed Name)</p> <p>Approved by: <input style="width:90%;" type="text"/> <b>Head, ONETT Team</b> (Signature Over Printed Name)</p>	<p><i>Payment Verified by:</i></p> <p><input style="width:90%;" type="text"/> <b>ONETT Member/ Collection Section</b> OR No. Tax Type Date of Payment</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:90%;" 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:90%;" type="text"/> <b>Chief, Assessment Div.</b> (Signature Over Printed Name)</p> <p>Approved by: <input style="width:90%;" type="text"/> <b>Regional Director</b> (Signature Over Printed Name)</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:90%;" type="text"/> <b>TAXPAYER/AUTHORIZED REPRESENTATIVE</b> (Signature Over Printed Name)	<input style="width:90%;" type="text"/> <b>Telephone No.</b>	<input style="width:90%;" type="text"/> <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.**