

**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. ~~12~~, Revenue District Office No. ~~12~~ - ~~12~~

NAME OF SELLER/S: ~~XXXXXXXXXX~~ ADDRESS: ~~XXXXXXXXXX~~ TIN: ~~XXXXXXXXXX~~  
 NAME OF BUYER/S: ~~XXXXXXXXXX~~ ADDRESS: ~~XXXXXXXXXX~~ TIN: ~~XXXXXXXXXX~~  
 DATE OF TRANSACTION: ~~XXXXXXXXXX~~ DUE DATE (CGT): ~~XXXXXXXXXX~~ DUE DATE (DST): ~~XXXXXXXXXX~~

OCT/TCT CCT No.	Tax Declaration No. (TD)	LOCATION	CLASS.	AREA	ZVI/ sq. m.	Zonal Value (ZV)	Fair Market Value (FMV) per TD	Selling Price (SP)	Tax Base (ZV/FMV/SP whichever is higher)
<del>12</del>	<del>12</del>	<del>XXXXXXXXXX</del>	<del>CC</del>	<del>12</del>	<del>12</del>	<del>12</del>	<del>12</del>	<del>12</del>	<del>12</del>
<b>TOTAL</b>									

COMPUTATION DETAILS:	PER AUDIT	PER REVIEW
<b>1. CAPITAL GAINS TAX - 1706</b> TAX DUE Legal basis: Sections 24(D)(1), 25(A)(3) & 27(D)(5) P <del>1706</del> x 6.0% (Tax Base) LESS: Tax Paid per Return, if a return was filed ----- CGT STILL DUE / (OVERPAYMENT) ----- Add: 25% Surcharge P ----- Interest (----- to -----) Compromise Penalty ----- TOTAL AMOUNT STILL DUE ON CGT -----	P <del>1706</del> P ----- P ----- P -----	P ----- P ----- P ----- P -----
<b>2. DOCUMENTARY STAMP TAX - 2000.05</b> TAX DUE Legal basis: Section 196 (CTRP) NIRC P <del>2000.05</del> x P15.00 for every P1,000.00 or a fraction thereof (Tax Base) LESS: Tax Paid per Return, if a return was filed ----- DST STILL DUE / (OVERPAYMENT) ----- Add: 25% Surcharge P ----- Interest (----- to -----) Compromise Penalty ----- TOTAL AMOUNT STILL DUE ON DST -----	P <del>2000.05</del> P ----- P ----- P -----	P ----- P ----- P ----- P -----
<b>TOTAL AMOUNT OF Nos. 1 &amp; 2</b> -----	P <del>3706.05</del>	P -----

Remarks:

To be accomplished by ONETT Team: Computed by: <del>XXXXXXXXXX</del> ONETT Officer (Signature Over Printed Name) Approved by: <input type="text"/> Head, ONETT Team (Signature Over Printed Name)	Payment Verified by: <input type="text"/> ONETT Member/ Collection Section OR No. Tax Type Date of Payment <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Reference: <input type="text"/>	To be accomplished upon review. Reviewed by: <input type="text"/> Chief, Assessment Div. (Signature Over Printed Name) Approved by: <input type="text"/> Regional Director (Signature Over Printed Name)
---	--	--

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:

<del>XXXXXXXXXX</del> TAXPAYER/AUTHORIZED REPRESENTATIVE (Signature Over Printed Name)	<del>XXXXXXXXXX</del> Telephone No.	<del>XXXXXXXXXX</del> Date
--	--	-------------------------------

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.

0005 - certification for P 100.00