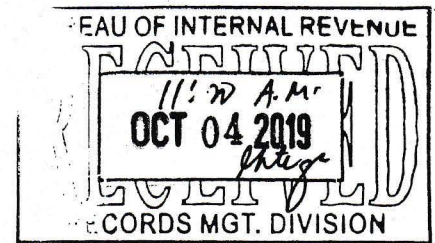




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City



September 25, 2019

REVENUE MEMORANDUM CIRCULAR NO. 103-2019

**SUBJECT** : Prescribes the Revised Estate Tax Amnesty Return (ETAR), Certificate of Availment (CA) and Clarification on the Allowable Deductions from the Gross Estate for Non-Resident Aliens Pursuant to the Provisions of Estate Tax Amnesty Under Title II of Republic Act (RA) No. 11213 or the Tax Amnesty Act, as Implemented by Revenue Regulations (RR) No. 6-2019

**TO** : All Internal Revenue Officers, Employees and Others Concerned

This Circular is hereby issued to prescribe the revised ETAR - July 2019 Version (Annex A), also available in downloadable interactive form thru the BIR Website ([www.bir.gov.ph](http://www.bir.gov.ph)), and to clarify the treatment of items of deductions from the gross estate of the decedent if no estate tax return has been previously filed. This is in consonance with the provisions of RR No. 2-2003 regarding the special deductions namely, Family Home, Standard Deduction and Medical Expense, which should not be included among the deductions from the gross estate in computing the share of surviving spouse. Thus, the revised return will make it easier for the taxpayer to compute the net taxable estate of the decedent.

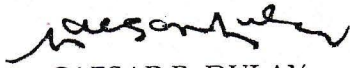
Furthermore, the revised Certificate of Availment - Version 2 (Annex B) shall be issued by the concerned Revenue District Offices reflecting the following note:

"In case there are properties covered under Section 3 of RR No. 6-2019 which are included in the application for estate tax amnesty, the application pertaining to such properties shall be considered null and void."

Lastly, Annex "C" of this RMC provides the revised statement for the allowable deductions from the gross estate of non-resident aliens under letter B of Annex "A" of RR No. 6-2019, to wit:

"Starting from July 1, 1939, deductions enumerated hereunder shall only be allowed if the executor, administrator, or anyone of the heirs, as the case may be, includes in the return required to be filed, the value at the time of death of that part of the gross estate, of the non-resident alien, situated in the Philippines."

All internal revenue officials, employees and others concerned are hereby enjoined to give this circular as wide publicity as possible.

  
CAESAR R. DULAY  
Commissioner of Internal Revenue  
029332

# Guidelines and Instructions for BIR FORM No. 2118-EA [September 2019 (ENCS)]

## Estate Tax Amnesty Return

### Who Shall File

This return shall be filed in triplicate by the executor/administrator/authorized representative of estates availing of the Estate Tax Amnesty under Republic Act (R.A.) No. 11213, otherwise known as the "Tax Amnesty Act".

### When and Where to File and Pay

This return together with complete documentary requirements, shall be filed within two (2) years from the effectivity of the Implementing Rules and Regulations (IRR) of Estate Tax Amnesty under the Tax Amnesty Act to the Revenue District Office (RDO) having jurisdiction over the last residence of the decedent at the time of his death.

In case of a non-resident decedent with executor or administrator in the Philippines, the return shall be filed with the RDO where such executor/administrator is registered or if not yet registered with the BIR, at the executor/administrator's legal residence. If the decedent has no legal residence in the Philippines, the return shall be filed with RDO No. 39, South Quezon City.

The tax amnesty due shall be paid using the Estate Tax Acceptance Payment Form (BIR Form No. 0621-EA) to the Authorized Agent Bank (AAB) or Revenue Collection Officer (RCO) of the RDO.

### Tax Rates and Basis of Tax

There shall be imposed a rate of six percent (6%) based on the decedent's NET TAXABLE ESTATE determined as of the time of death of decedent composed of all properties, real or personal, tangible or intangible, less allowable deductions. Provided that, the minimum amnesty tax for the transfer of the estate shall be Five Thousand Pesos (P5,000.00).

### Valuation of Estate

The estate shall be valued at its fair market value (FMV) as of the time of death. However, the value of real property as of the time of death shall be whichever is higher of:

1. The zonal value as determined by the Commissioner of Internal Revenue; or
2. The FMV as shown in the schedule of values fixed by the Provincial or City Assessors.

### Gross Estate

Gross Estate for citizens shall include all the property of the decedent at the time of death, real or personal, tangible or intangible, wherever situated but excluding the exclusive properties of the surviving spouse. For non-resident aliens, it shall include only property/ies situated in the Philippines.

### Deductions

The allowable deductions shall be based on the law applicable at the time of death of the decedent (refer to Annex A of IRR).

### Attachments:

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

1. Certified true copy of the Death Certificate (DC)
2. Taxpayer Identification Number (TIN) of decedent and heir/s
3. Estate Tax Amnesty Return (ETAR)
4. Estate Tax Acceptance Payment Form (APF), Revenue Official Receipt (ROR), if paid to RCO
5. 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
6. Certification of the Barangay Captain for the last residence of the decedent and claimed Family Home, if any

7. For "Claims Against the Estate" arising from Contract of Loan, Notarized Promissory Note, if applicable
8. Proof of the claimed "Property Previously Taxed", if any
9. Proof of the claimed "Transfer for Public Use", if any
10. 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

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

11. Certified true copy/ies of the Transfer/Original/Condominium Certificate/s of Title of real property/ies
12. 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
13. 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]*

14. Certificate of Deposit/Investment/Indebtedness owned by the decedent alone, or decedent and the surviving spouse, or decedent jointly with others
15. Certificate of Registration of vehicle/s and other proofs showing the correct value of the same
16. Certificate of stocks
17. 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.
18. 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

#### Note: All background information must be properly filled out.

- All returns filed by an accredited tax representative on behalf of a taxpayer shall bear the following information:
  - A. For Individual (CPAs, members of GPPs, and others)
    - a.1 TIN; and
    - a.2 BIR Accreditation Number, Date of Issue, and Date of Expiry.
  - B. For members of the Philippine Bar (Lawyers)
    - b.1 TIN;
    - b.2 Attorney's Roll Number; and
    - b.3 Mandatory Continuing Legal Education Compliance Number.



BIR Form No.  
**2118-EA**  
September 2019 (ENCS)  
Page 1

**Estate Tax Amnesty Return**  
Pursuant to Republic Act No. 11213

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X".  
Two copies MUST be filed with the BIR and one to be held by the taxpayer.



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1 Date of Death (MM/DD/YYYY) <input type="text"/>	2 Amended Estate Tax Amnesty Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Is there a Previously Filed Estate Tax Return prior to Estate Tax Amnesty? <input type="checkbox"/> Yes <input type="checkbox"/> No	4 Alphanumeric Tax Code (ATC) <b>MC320</b>
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**Part I – Taxpayer Information**

5 Taxpayer Identification Number (TIN) <input type="text"/>	6 RDO Code <input type="text"/>
7 Taxpayer's Name (ESTATE of Last Name, First Name, Middle Name) ESTATE OF <input type="text"/>	
8 Residence of Decedent at the time of death <input type="text"/>	
9 Non-Resident Alien? <input type="checkbox"/> Yes <input type="checkbox"/> No	
10 Name of Executor / Administrator (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individual) <input type="text"/>	
11 Address of Executor / Administrator <input type="text"/>	
11A ZIP Code <input type="text"/>	
12 TIN of Executor / Administrator <input type="text"/>	13 Contact Number <input type="text"/>
14 Email Address <input type="text"/>	

**Part II – Total Tax Payable**

Particulars	A. Exclusive	B. Conjugal/Communal	C. Total
15 Real Properties excluding Family Home (From Schedule 1)			
16 Family Home (From Schedule 1A)			
17 Personal Properties (Total of Schedule 2 and 3)			
18 Taxable Transfer (From Schedule 4)			
19 GROSS ESTATE (Sum of Items 15 to 18)			
20 Less: Ordinary Deductions (From Schedule 5)			
21 Estate after Deductions (Item 19 less Item 20)			
22 Less: Share of Surviving Spouse (Item 21 divided by 2) (if applicable)			
23 Estate of the Decedent (Item 21 less Item 22)			
24 Less: Special Deductions			
24A Family Home (if applicable)			
24B Standard Deduction (if applicable)			
24C Medical Expenses (if applicable)			
24D Total Special Deductions (Sum of items 24A to 24C)			
25 NET TAXABLE ESTATE (Item 23 less Item 24D)			
26 Less: Net Taxable Estate per Previously Filed Estate Tax Return/Estate Tax Amnesty Return (if applicable)			
27 NET TAXABLE ESTATE FOR AMNESTY (Item 25 less Item 26)			
28 Applicable Tax Rate			<b>6 0%</b>
29 ESTATE TAX DUE (Item 27 Multiply by Item 28)			
30 Minimum Amnesty Amount (if applicable)			
31 Amnesty Estate Tax Payable			

I/We declare under the penalties of perjury that this certificate has been made in good faith, verified by myself, and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If signed by an Authorized Representative, attach Special Power of Attorney)

Signature Over Printed Name of Executor/Administrator/Heir/Authorized Representative  
(Indicate title/designation and TIN)

Tax Agent Accreditation No./ Attorney's Roll No. (if applicable)	Date of Issue (MM/DD/YYYY)	Date of Expiry (MM/DD/YYYY)	MCLE Compliance No.
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**Part III – Details of Payment**

Paid thru:

AAB (specify) \_\_\_\_\_ Branch Location \_\_\_\_\_ Date (MM/DD/YYYY) \_\_\_\_\_

RCO (specify name) \_\_\_\_\_ Date (MM/DD/YYYY) \_\_\_\_\_

**Estate Tax Amnesty Return**  
Pursuant to Republic Act No. 11213



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<b>TIN</b>	<b>Taxpayer's Name</b>
0 0 0 0 0	

**Part IV - Schedules**

**DETAILS OF PROPERTY**

**Schedule 1 – REAL PROPERTIES** (Attach additional sheet/s if necessary)

OCT/TCT/ CCT No.	Tax Declaration (TD) No.	Location	Class*	Area	Zonal Value (ZV) (FMV per BIR)	Fair Market Value (FMV per TD)	FMV whichever is higher	
							CONJUGAL	EXCLUSIVE
<b>TOTAL (To Part II Item 15)</b>								

**Schedule 1A – Family Home**

OCT/TCT/ CCT No.	Tax Declaration (TD) No.	Location	Class*	Area	Zonal Value (ZV) (FMV per BIR)	Fair Market Value (FMV per TD)	FMV whichever is higher	
							CONJUGAL	EXCLUSIVE
<b>TOTAL (To Part II Item 16)</b>								

**Schedule 2 – Personal Properties (SHARES OF STOCK)** (Attach additional sheet/s if necessary)

Name of Corporation	Stock Cert. No.	No of Shares	Fair Market Value per Share	Amount	
				CONJUGAL	EXCLUSIVE
<b>TOTAL (To Part II Item 17)</b>					

**Schedule 3 – Other Personal Properties** (Attach additional sheet/s if necessary)

Particulars	Amount	
	CONJUGAL	EXCLUSIVE
<b>TOTAL (To Part II Item 18)</b>		

**Schedule 4 – Taxable Transfers** (Attach additional sheet/s if necessary)

Particulars	Amount	
	CONJUGAL	EXCLUSIVE
<b>TOTAL (To Part II Item 19)</b>		

**Schedule 5 – Ordinary Deductions** (Whichever is applicable)

Particulars	Amount	
	CONJUGAL	EXCLUSIVE
Actual or Allowable Funeral Expenses		
Judicial Expenses of the Testamentary or Intestate Proceedings/Administration Expenses		
Claims against the Estate		
Claims against Insolvent Persons		
Property Previously Taxed (Vanishing Deduction)		
Transfers for Public Use		
Others (specify)		
<b>TOTAL (To Part II Item 20)</b>		

\* RR-Residential Regular CR-Condominium Regular CL-Cemetery Lot GL-Government Lot A-Agricultural X-Institutional  
RC-Residential Condominium CC-Commercial Condominium PS-Parking Slot GP-General Purpose I-Industrial APD-Area for Priority Development



Republic of the Philippines  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

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

No. (RR-RDO-YY-MM-XXX)

**CERTIFICATE OF AVAILMENT**  
**OF THE ESTATE TAX AMNESTY**

This is to certify that the Estate of \_\_\_\_\_  
(name of taxpayer)  
with Taxpayer Identification Number \_\_\_\_\_ has availed of the Estate Tax  
Amnesty pursuant to the provisions of Republic Act No. 11213, as implemented by Revenue  
Regulations (RR) No. 6-2019, and paid the amount of \_\_\_\_\_  
(Php \_\_\_\_\_) on \_\_\_\_\_  
(date).

This certification is issued on the basis of the documents submitted and the facts  
represented by the heirs/executor/administrator of the estate. \*

By issuing this Certification, the BIR does not however, guarantee the correctness and  
validity of the settlement/partition of the estate, and issues on ownership, preterition, etc. which  
must be addressed to Courts for proper determination thereof.

Issued this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

**REVENUE DISTRICT OFFICER**  
(Signature over Printed Name)

\*In case there are properties covered under Section 3 of RR No. 6-2019 which are included in the  
application for estate tax amnesty, the application pertaining to such properties shall be considered  
null and void.

**ALLOWABLE DEDUCTIONS FROM THE GROSS ESTATE FOR RESIDENTS, CITIZENS AND NON-RESIDENT ALIENS**

**Annex "C" ver. 2**

	DEDUCTION	March 01, 1917- October 28, 1936 (Revised Administrative Code)	October 29, 1936 – June 30, 1939 (Commonwealth Act of 106)	July 1, 1939 – September 14, 1950 (Commonwealth Act No. 466)	September 15, 1950-December 31, 1972 (RA No. 579)
<b>A. Residents and Citizens</b>					
1	<b>Funeral Expense</b>	Actual funeral expense	Actual funeral expense	Actual funeral expense but not exceeding 5% of the gross estate	Actual funeral expense but not to exceed 5% of the gross estate
2	<b>Family Home</b>	No provision	No provision	No provision	No provision
3	<b>Standard Deduction</b>	No provision	No provision	No provision	No provision
4	<b>Medical Expenses</b>	No provision	No provision	No provision	No provision
5	<b>Judicial expenses of the testamentary or intestate proceedings</b>	Actual judicial expenses	Actual judicial expenses	Actual judicial expenses	Actual judicial expenses
6	<b>Claims against the estate</b>	Outstanding amount as of date of death. Proof required	Outstanding amount as of date of death. Proof required	Outstanding amount as of date of death. Proof required	Outstanding amount as of date of death. Proof required
7	<b>Claims against insolvent persons</b>	Total amount of claim (provided the same is included in the value of the gross estate of the decedent)	Total amount of claim provided the same is included in the value of the gross estate of the decedent	Total amount of claim provided the same is included in the value of the gross estate of the decedent	Total amount of claim provided the same is included in the value of the gross estate of the decedent
8	<b>Unpaid mortgages</b>	No provision. May be related to claims against the estate	No provision. May be related to claims against the estate	<i>Outstanding amount as of date of death</i> , contracted bona fide and for an adequate and full consideration in money or money's worth. For purposes of deduction, the value of the decedent's property undiminished by such mortgage or indebtedness must be included in the value of the gross estate.	<i>Outstanding amount as of date of death</i> , contracted bona fide and for an adequate and full consideration in money or money's worth. For purposes of deduction, the value of the decedent's property undiminished by such mortgage or indebtedness must be included in the value of the gross estate.
9	<b>Losses arising from fire, storms, shipwreck, or other casualty, or from robbery, theft or embezzlement</b>	No provision	No provision	Actual Value of Loss/es provided (1) the loss/es have not been compensated by insurance or otherwise; and (2) at the time of filing the return, such loss/es have not been claimed as deduction for income tax purposes.	Actual Value of Loss/es provided (1) the loss/es have not been compensated by insurance or otherwise; (2) at the time of filing the return, such loss/es have not been claimed as deduction for income tax purposes; and (3) such loss/es were incurred not later than the last day of deadline for payment of estate tax.
10	<b>Property Previously Taxed</b>	No provision	No provision	FMV of the property identified as received or transferred to the decedent by gift, bequest, devise or inheritance within 5 years prior to the present decedent's death which must be included in the gross estate situated in the Philippines	FMV of the property identified as received or transferred to the decedent by gift, bequest, devise or inheritance within 5 years prior to the present decedent's death which must be included in the gross estate situated in the Philippines
				<b>Percentage of Deduction:</b> 100% - if the transfer is within 1 year prior to the death of the present decedent 80% - if the transfer is more than 1 year but not more than 2 years 60% - if the transfer is more than 2 years but not more than 3 years 40% - if the transfer is more than 3 years but not more than 4 years 20% - if the transfer is more than 4 years but not more than 5 years	<b>Percentage of Deduction:</b> 100% - if the transfer is within 1 year prior to the death of the present decedent 80% - if the transfer is more than 1 year but not more than 2 years 60% - if the transfer is more than 2 years but not more than 3 years 40% - if the transfer is more than 3 years but not more than 4 years 20% - if the transfer is more than 4 years but not more than 5 years
11	<b>Transfers for public use</b>	No provision	No provision	The amount of all bequests, legacies, devises, or transfers, to or for the use of the Government of the Philippines, or any political subdivision thereof, for exclusively public purposes <i>provided</i> the amount of the deduction for any transfer shall not exceed the value of the transferred property required to be included in the gross estate.	The amount of all bequests, legacies, devises, or transfers, to or for the use of the Government of the Philippines, or any political subdivision thereof, for exclusively public purposes <i>provided</i> the amount of the deduction for any transfer shall not exceed the value of the transferred property required to be included in the gross estate.
12	<b>Transfers to the surviving spouse and children</b>	No provision	No provision	The amount of all bequests, legacies, devises, or transfers to the surviving spouse and the legitimate or recognized natural or adopted children not exceeding three (3) thousand pesos each.	The amount of all bequests, legacies, devises, or transfers to the surviving spouse and the legitimate or recognized natural or adopted children not exceeding three (3) thousand pesos each.
13	<b>Share in the conjugal property</b>	The net share of the surviving spouse in the conjugal partnership property and his/her part of the gains	The net share of the surviving spouse in the conjugal partnership property and his/her part of the gains	The net share of the surviving spouse in the conjugal partnership property minus the obligations properly chargeable to such property	The net share of the surviving spouse in the conjugal partnership property minus the obligations properly chargeable to such property
14	<b>Amount Received by Heirs Under R.A No. 4917</b>	No provision	No provision	No provision	No provision

Note: All deductions require proof and verification

**ALLOWABLE DEDUCTIONS FROM THE GROSS ESTATE FOR RESIDENTS, CITIZENS AND NON-RESIDENT ALIENS**

**Annex "C" ver. 2**

	DEDUCTION	January 1, 1973 – December 31, 1985 (Presidential Decree No. 69)	January 1, 1986 - July 27, 1992 (Presidential Decree No. 1994)	July 28, 1992 - December 31, 1997 (R.A No. 7499)	January 1, 1998 - December 31, 2017 (R.A No. 8424)
<b>A. Residents and Citizens</b>					
1	<b>Funeral Expense</b>	5% of the gross estate but not to exceed P50,000.00	5% of the gross estate but not to exceed P50,000.00	Actual funeral expenses or in an amount equal to 5% of the gross estate, whichever is lower, but in no case to exceed P100,000.00	Actual funeral expenses or in an amount equal to 5% of the gross estate, whichever is lower, but in no case to exceed P200,000.00
2	<b>Family Home</b>	No provision	No provision	Actual FMV or P1M, whichever is lower. Barangay Certification is mandatory.	Actual FMV or P1M, whichever is lower. Barangay Certification is mandatory.
3	<b>Standard Deduction</b>	No provision	No provision	No provision	One million pesos (P1,000,000)
4	<b>Medical Expenses</b>	No provision	No provision	No provision	Actual Medical Expenses incurred by the decedent within one (1) year prior to his death, substantiated with receipts and in no case to exceed Five Hundred Thousand Pesos (P500,000)
5	<b>Judicial expenses of the testamentary or intestate proceedings</b>	Actual judicial expenses of the testamentary or intestate proceedings	Actual judicial expenses of the testamentary or intestate proceedings	Actual judicial expenses of the testamentary or intestate proceedings	Actual judicial expenses of the testamentary or intestate proceedings
6	<b>Claims against the estate</b>	Outstanding amount as of date of death. Proof required	Outstanding amount as of date of death with duly notarized document. If the loan was contracted w/in 3 years before the death, a statement showing the disposition of the proceeds of the loan is required.	Outstanding amount as of date of death with duly notarized document. If the loan was contracted w/in 3 years before the death, a statement showing the disposition of the proceeds of the loan is required.	Outstanding amount as of date of death with duly notarized document. If the loan was contracted w/in 3 years before the death, a statement showing the disposition of the proceeds of the loan is required.
7	<b>Claims against insolvent persons</b>	Total amount of claim provided the same is included in the value of the gross estate of the decedent	Total amount of claim provided the same is included in the value of the gross estate of the decedent	Total amount of claim provided the same is included in the value of the gross estate of the decedent	Total amount of claim provided the same is included in the value of the gross estate of the decedent
8	<b>Unpaid mortgages</b>	<i>Outstanding amount as of date of death</i> , contracted bona fide and for an adequate and full consideration in money or money's worth. For purposes of deduction, the value of the decedent's property undiminished by such mortgage or indebtedness must be included in the value of the gross estate.	<i>Outstanding amount as of date of death</i> , contracted bona fide and for an adequate and full consideration in money or money's worth. For purposes of deduction, the value of the decedent's property undiminished by such mortgage or indebtedness must be included in the value of the gross estate.	<i>Outstanding amount as of date of death</i> , contracted bona fide and for an adequate and full consideration in money or money's worth. For purposes of deduction, the value of the decedent's property undiminished by such mortgage or indebtedness must be included in the value of the gross estate.	<i>Outstanding amount as of date of death</i> , contracted bona fide and for an adequate and full consideration in money or money's worth. For purposes of deduction, the value of the decedent's property undiminished by such mortgage or indebtedness must be included in the value of the gross estate.
9	<b>Losses arising from fire, storms, shipwreck, or other casualty, or from robbery, theft or embezzlement</b>	Actual Value of Losses provided (1) the loss/es have not been compensated by insurance or otherwise; (2) at the time of filing the return, such loss/es have not been claimed as deduction for income tax purposes; and (3) such loss/es were incurred not later than the last day of deadline for payment of estate tax.	Actual Value of Losses provided (1) the loss/es have not been compensated by insurance or otherwise; (2) at the time of filing the return, such loss/es have not been claimed as deduction for income tax purposes; and (3) such loss/es were incurred not later than the last day of deadline for payment of estate tax.	Actual Value of loss/es provided (1) the loss/es have not been compensated by insurance or otherwise; (2) at the time of filing the return, such loss/es have not been claimed as deduction for income tax purposes; and (3) such loss/es were incurred not later than the last day of deadline for payment of estate tax.	Actual Value of loss/es provided (1) the loss/es have not been compensated by insurance or otherwise; (2) at the time of filing the return, such loss/es have not been claimed as deduction for income tax purposes; and (3) such loss/es were incurred not later than the last day of deadline for payment of estate tax.
10	<b>Property Previously Taxed</b>	FMV of the property identified as received or transferred to the decedent by gift, bequest, devise or inheritance within 5 years prior to the present decedent's death which must be included in the gross estate situated in the Philippines	FMV of the property identified as received or transferred to the decedent by gift, bequest, devise or inheritance within 5 years prior to the present decedent's death which must be included in the gross estate situated in the Philippines	FMV of the property identified as received or transferred to the decedent by gift, bequest, devise or inheritance within 5 years prior to the present decedent's death which must be included in the gross estate situated in the Philippines	FMV of the property identified as received or transferred to the decedent by gift, bequest, devise or inheritance within 5 years prior to the present decedent's death which must be included in the gross estate situated in the Philippines
		<b>Percentage of Deduction:</b>	<b>Percentage of Deduction:</b>	<b>Percentage of Deduction:</b>	<b>Percentage of Deduction:</b>
		100% - if the transfer is within 1 year prior to the death of the present decedent	100% - if the transfer is within 1 year prior to the death of the present decedent	100% - if the transfer is within 1 year prior to the death of the present decedent	100% - if the transfer is within 1 year prior to the death of the present decedent
		80% - if the transfer is more than 1 year but not more than 2 years	80% - if the transfer is more than 1 year but not more than 2 years	80% - if the transfer is more than 1 year but not more than 2 years	80% - if the transfer is more than 1 year but not more than 2 years
		60% - if the transfer is more than 2 years but not more than 3 years	60% - if the transfer is more than 2 years but not more than 3 years	60% - if the transfer is more than 2 years but not more than 3 years	60% - if the transfer is more than 2 years but not more than 3 years
	40% - if the transfer is more than 3 years but not more than 4 years	40% - if the transfer is more than 3 years but not more than 4 years	40% - if the transfer is more than 3 years but not more than 4 years	40% - if the transfer is more than 3 years but not more than 4 years	
	20% - if the transfer is more than 4 years but not more than 5 years	20% - if the transfer is more than 4 years but not more than 5 years	20% - if the transfer is more than 4 years but not more than 5 years	20% - if the transfer is more than 4 years but not more than 5 years	
11	<b>Transfers for public use</b>	The amount of all bequests, legacies, or transfers, to or for the use of the Government of the Republic of the Philippines, or any political subdivision thereof, for exclusively public purposes.	The amount of all bequests, legacies, or transfers, to or for the use of the Government of the Republic of the Philippines, or any political subdivision thereof, for exclusively public purposes.	The amount of all bequests, legacies, devises, or transfers, to or for the use of the Government of the Republic of the Philippines, or any political subdivision thereof, for exclusively public purposes.	The amount of all bequests, legacies, devises, or transfers, to or for the use of the Government of the Republic of the Philippines, or any political subdivision thereof, for exclusively public purposes.
12	<b>Transfers to the surviving spouse and children</b>	The amount of all bequests, legacies, devises, or transfers to the surviving spouse and the legitimate or recognized natural or adopted children not exceeding three (3) thousand pesos each	The amount of all bequests, legacies, devises, or transfers to the surviving spouse and the legitimate or recognized natural or adopted children not exceeding three (3) thousand pesos each	The amount of all bequests, legacies, devises, or transfers to the surviving spouse and the legitimate or recognized natural or adopted children not exceeding three (3) thousand pesos each	Deleted provision
13	<b>Share in the conjugal property</b>	The net share of the surviving spouse in the conjugal partnership property minus the obligations properly chargeable to such property	The net share of the surviving spouse in the conjugal partnership property minus the obligations properly chargeable to such property	The net share of the surviving spouse in the conjugal partnership property minus the obligations properly chargeable to such property	The net share of the surviving spouse in the conjugal partnership property minus the obligations properly chargeable to such property
14	<b>Amount Received by Heirs Under R.A No. 4917</b>	No provision	No provision	No provision	Actual retirement benefits provided the same is included in the computation of gross estate

Note: All deductions require proof and verification

**ALLOWABLE DEDUCTIONS FROM THE GROSS ESTATE FOR RESIDENTS, CITIZENS AND NON-RESIDENT ALIENS**

**Annex "C" ver. 2**

DEDUCTION		March 01, 1917- October 28, 1936 (Revised Administrative Code)	October 29, 1936 – June 30, 1939 (Commonwealth Act of 106)	July 1, 1939 – September 14, 1950 (Commonwealth Act No. 466)	September 15, 1950-December 31, 1972 (RA No. 579)
<b>B. Non-resident aliens</b> <b>(Starting from July 1, 1939, deductions enumerated hereunder shall only be allowed if the executor, administrator, or anyone of the heirs, as the case may be, includes in the return required to be filed, the value at the time of his death of that part of the gross estate of the nonresident situated in the Philippines)</b>					
1	Funeral Expense	Actual funeral expense	Actual funeral expense	Actual funeral expense but not exceeding 5% of the gross estate	Actual funeral expense but not exceeding 5% of the gross estate
2	Family Home	No provision	No provision	No provision	No provision
3	Standard Deduction	No provision	No provision	No provision	No provision
4	Medical Expenses	No provision	No provision	No provision	No provision
5	Judicial expenses of the testamentary or intestate	Actual judicial expenses	Actual judicial expenses	Actual judicial expenses	Actual judicial expenses
6	Claims against the estate	Outstanding amount as of date of death. Proof required	Outstanding amount as of date of death. Proof required	Outstanding amount as of date of death. Proof required	Outstanding amount as of date of death. Proof required
7	Claims against insolvent persons	Total amount of claim (provided the same is included in the value of the gross estate of the decedent)	Total amount of claim (provided the same is included in the value of the gross estate of the decedent)	Total amount of claim provided the same is included in the value of the gross estate of the decedent	Total amount of claim provided the same is included in the value of the gross estate of the decedent
8	Unpaid mortgages	No provision. May be related to claims against the estate	No provision. May be related to claims against the estate	Outstanding amount as of date of death, contracted bona fide and for an adequate and full consideration in money or money's worth. For purposes of deduction, the value of the decedent's property undiminished by such mortgage or indebtedness must be included in the value of the gross estate.	Outstanding amount as of date of death, contracted bona fide and for an adequate and full consideration in money or money's worth. For purposes of deduction, the value of the decedent's property undiminished by such mortgage or indebtedness must be included in the value of the gross estate.
9	Losses arising from fire, storms, shipwreck, or other casualty, or from robbery, theft or embezzlement	No Provision	No provision	Actual Value of Loss/es provided (1) the loss/es have not been compensated by insurance or otherwise, and (2) at the time of filing the return, such loss/es have not been claimed as deduction for income tax purposes.	Actual Value of Loss/es provided (1) the loss/es have not been compensated by insurance or otherwise, (2) at the time of filing the return, such loss/es have not been claimed as deduction for income tax purposes; and (3) such loss/es were incurred not later than the last day of deadline for payment of estate tax.
10	Property Previously Taxed	No provision	No provision	FMV of the property identified as received or transferred to the decedent by gift, bequest, devise or inheritance within 5 years prior to the present decedent's death which must be included in the gross estate situated in the Philippines	FMV of the property identified as received or transferred to the decedent by gift, bequest, devise or inheritance within 5 years prior to the present decedent's death which must be included in the gross estate situated in the Philippines
				<b>Percentage of Deduction:</b>	<b>Percentage of Deduction:</b>
				100% - if the transfer is within 1 year prior to the death of the present decedent	100% - if the transfer is within 1 year prior to the death of the present decedent
				80% - if the transfer is more than 1 year but not more than 2 years	80% - if the transfer is more than 1 year but not more than 2 years
				60% - if the transfer is more than 2 years but not more than 3 years	60% - if the transfer is more than 2 years but not more than 3 years
40% - if the transfer is more than 3 years but not more than 4 years	40% - if the transfer is more than 3 years but not more than 4 years				
20% - if the transfer is more than 4 years but not more than 5 years	20% - if the transfer is more than 4 years but not more than 5 years				
11	Transfers for public use	No provision	No provision	The amount of all bequests, legacies, devises, or transfers, to or for the use of the Government of the Philippines, or any political subdivision thereof, for exclusively public purposes provided the amount of the deduction for any transfer shall not exceed the value of the transferred property required to be included in the gross estate.	The amount of all bequests, legacies, devises, or transfers, to or for the use of the Government of the Philippines, or any political subdivision thereof, for exclusively public purposes provided the amount of the deduction for any transfer shall not exceed the value of the transferred property required to be included in the gross estate.
12	Transfers to the surviving spouse and children	No provision	No provision	No provision	No provision
13	Share in the conjugal property	The net share of the surviving spouse in the conjugal partnership property and his/her part of the gains	The net share of the surviving spouse in the conjugal partnership property and his/her part of the gains	The net share of the surviving spouse in the conjugal partnership property minus the obligations properly chargeable to such property	The net share of the surviving spouse in the conjugal partnership property minus the obligations properly chargeable to such property
14	Amount Received by Heirs Under R.A No. 4917	No provision	No provision	No provision	No provision

Note: All deductions require proof and verification



**ALLOWABLE DEDUCTIONS FROM THE GROSS ESTATE FOR RESIDENTS, CITIZENS AND NON-RESIDENT ALIENS**

**Annex "C" ver. 2**

	DEDUCTION	January 1, 1973 – December 31, 1985 (Presidential Decree No. 69)	January 1, 1986 - July 27, 1992 (Presidential Decree No. 1994)	July 28, 1992 - December 31, 1997 (R.A No. 7499)	January 1, 1998 - December 31, 2017 (R.A No. 8424)
<b>B. Non-resident aliens</b> <b>(Starting from July 1, 1939, deductions enumerated hereunder shall only be allowed if the executor, administrator, or anyone of the heirs, as the case may be, includes in the return required to be filed, the value at the time of his death of that part of the gross estate of the nonresident situated in the Philippines)</b>					
1	<b>Funeral Expense</b>	5% of the gross estate but not to exceed P50,000.00	5% of the gross estate but not to exceed P50,000.00	Actual funeral expenses or in an amount equal to 5% of the gross estate, whichever is lower, but in no case to exceed P100,000.00	Actual funeral expenses or in an amount equal to 5% of the gross estate, whichever is lower, but in no case to exceed P200,000.00
2	<b>Family Home</b>	No Provision	No Provision	No Provision	no provision
3	<b>Standard Deduction</b>	No Provision	No Provision	No Provision	no provision
4	<b>Medical Expenses</b>	No Provision	No Provision	No Provision	no provision
5	<b>Judicial expenses of the testamentary or intestate proceedings</b>	Actual judicial expenses of the testamentary or intestate proceedings	Actual judicial expenses of the testamentary or intestate proceedings	Actual judicial expenses of the testamentary or intestate proceedings	Actual judicial expenses of the testamentary or intestate proceedings
6	<b>Claims against the estate</b>	Outstanding amount as of date of death. Proof required	Outstanding amount as of date of death with duly notarized document. If the loan was contracted w/in 3 years before the death, a statement showing the disposition of the proceeds of the loan is required.	Outstanding amount as of date of death with duly notarized document. If the loan was contracted w/in 3 years before the death, a statement showing the disposition of the proceeds of the loan is required.	Outstanding amount as of date of death with duly notarized document. If the loan was contracted w/in 3 years before the death, a statement showing the disposition of the proceeds of the loan is required.
7	<b>Claims against insolvent persons</b>	Total amount of claim provided the same is included in the value of the gross estate of the decedent	Total amount of claim provided the same is included in the value of the gross estate of the decedent	Total amount of claim provided the same is included in the value of the gross estate of the decedent	Total amount of claim provided the same is included in the value of the gross estate of the decedent
8	<b>Unpaid mortgages</b>	<i>Outstanding amount as of date of death</i> , contracted bona fide and for an adequate and full consideration in money or money's worth. For purposes of deduction, the value of the decedent's property undiminished by such mortgage or indebtedness must be included in the value of the gross estate.	<i>Outstanding amount as of date of death</i> , contracted bona fide and for an adequate and full consideration in money or money's worth. For purposes of deduction, the value of the decedent's property undiminished by such mortgage or indebtedness must be included in the value of the gross estate.	<i>Outstanding amount as of date of death</i> , contracted bona fide and for an adequate and full consideration in money or money's worth. For purposes of deduction, the value of the decedent's property undiminished by such mortgage or indebtedness must be included in the value of the gross estate.	<i>Outstanding amount as of date of death</i> , contracted bona fide and for an adequate and full consideration in money or money's worth. For purposes of deduction, the value of the decedent's property undiminished by such mortgage or indebtedness must be included in the value of the gross estate.
9	<b>Losses arising from fire, storms, shipwreck, or other casualty, or from robbery, theft or embezzlement</b>	Actual Value of Losses provided (1) the loss/es have not been compensated by insurance or otherwise; (2) at the time of filing the return, such loss/es have not been claimed as deduction for income tax purposes; and (3) such loss/es were incurred not later than the last day of deadline for payment of estate tax.	Actual Value of Losses provided (1) the loss/es have not been compensated by insurance or otherwise; (2) at the time of filing the return, such loss/es have not been claimed as deduction for income tax purposes; and (3) such loss/es were incurred not later than the last day of deadline for payment of estate tax.	Actual Value of loss/es provided (1) the loss/es have not been compensated by insurance or otherwise; (2) at the time of filing the return, such loss/es have not been claimed as deduction for income tax purposes; and (3) such loss/es were incurred not later than the last day of deadline for payment of estate tax.	Actual Value of loss/es provided (1) the loss/es have not been compensated by insurance or otherwise; (2) at the time of filing the return, such loss/es have not been claimed as deduction for income tax purposes; and (3) such loss/es were incurred not later than the last day of deadline for payment of estate tax.
10	<b>Property Previously Taxed</b>	FMV of the property identified as received or transferred to the decedent by gift, bequest, devise or inheritance within 5 years prior to the present decedent's death which must be included in the gross estate situated in the Philippines	FMV of the property identified as received or transferred to the decedent by gift, bequest, devise or inheritance within 5 years prior to the present decedent's death which must be included in the gross estate situated in the Philippines	FMV of the property identified as received or transferred to the decedent by gift, bequest, devise or inheritance within 5 years prior to the present decedent's death which must be included in the gross estate situated in the Philippines	FMV of the property identified as received or transferred to the decedent by gift, bequest, devise or inheritance within 5 years prior to the present decedent's death which must be included in the gross estate situated in the Philippines
		<b>Percentage of Deduction:</b>	<b>Percentage of Deduction:</b>	<b>Percentage of Deduction:</b>	<b>Percentage of Deduction:</b>
		100% - if the transfer is within 1 year prior to the death of the present decedent	100% - if the transfer is within 1 year prior to the death of the present decedent	100% - if the transfer is within 1 year prior to the death of the present decedent	100% - if the transfer is within 1 year prior to the death of the present decedent
		80% - if the transfer is more than 1 year but not more than 2 years	80% - if the transfer is more than 1 year but not more than 2 years	80% - if the transfer is more than 1 year but not more than 2 years	80% - if the transfer is more than 1 year but not more than 2 years
		60% - if the transfer is more than 2 years but not more than 3 years	60% - if the transfer is more than 2 years but not more than 3 years	60% - if the transfer is more than 2 years but not more than 3 years	60% - if the transfer is more than 2 years but not more than 3 years
	40% - if the transfer is more than 3 years but not more than 4 years	40% - if the transfer is more than 3 years but not more than 4 years	40% - if the transfer is more than 3 years but not more than 4 years	40% - if the transfer is more than 3 years but not more than 4 years	
	20% - if the transfer is more than 4 years but not more than 5 years	20% - if the transfer is more than 4 years but not more than 5 years	20% - if the transfer is more than 4 years but not more than 5 years	20% - if the transfer is more than 4 years but not more than 5 years	
11	<b>Transfers for public use</b>	The amount of all bequests, legacies, or transfers, to or for the use of the Government of the Republic of the Philippines, or any political subdivision thereof, for exclusively public purposes.	The amount of all bequests, legacies, or transfers, to or for the use of the Government of the Republic of the Philippines, or any political subdivision thereof, for exclusively public purposes.	The amount of all bequests, legacies, devises, or transfers, to or for the use of the Government of the Republic of the Philippines, or any political subdivision thereof, for exclusively public purposes.	The amount of all bequests, legacies, devises, or transfers, to or for the use of the Government of the Republic of the Philippines, or any political subdivision thereof, for exclusively public purposes.
12	<b>Transfers to the surviving spouse and children</b>	No provision	No provision	No provision	No provision
13	<b>Share in the conjugal property</b>	The net share of the surviving spouse in the conjugal partnership property minus the obligations properly chargeable to such property	The net share of the surviving spouse in the conjugal partnership property minus the obligations properly chargeable to such property	The net share of the surviving spouse in the conjugal partnership property minus the obligations properly chargeable to such property	The net share of the surviving spouse in the conjugal partnership property minus the obligations properly chargeable to such property
14	<b>Amount Received by Heirs Under R.A No. 4917</b>	No provision	No provision	No provision	No provision

Note: All deductions require proof and verification