

BIR CHECKLIST OF DOCUMENTARY REQUIREMENTS (CDR) OF ESTATE TAX

A. Mandatory Requirements (Taxable / Exempt)

- TIN of Estate, Executor / Administrator
- Photocopy of the Death Certificate, subject to presentation of the original
- Any of the following:
 - a) Affidavit of Self Adjudication
 - b) Deed of Extra-Judicial Settlement of the Estate, if the estate had been settled extrajudicial
 - c) Sworn Declaration of all properties of the Estate
- Official Receipt / Deposit Slip and duly validated return (BIR Form 1801) as proof of payment
- Affidavit of No Bank Deposit and LTO Certificate of none Registration of Motor Vehicle
- Latest FMV published in newspapers (Publication)

B. Additional Requirements, if applicable

1. For Real Properties

- Certified True Copy of the **Latest Tax Declaration** issued by the Local Assessor's Office for land and improvement relevant to the date of taxable transaction (date of death)
- Photocopy of Certified True Copy of **Transfer Certificate of Title (TCT)**, **Condominium Certificate of Title (CCT)**, **Original Certificate of Title (OCT)**.
- Sworn Declaration of No Improvement** by at least one (1) of the transferees or Certificate of No Improvement issued by the Assessor's Office, if applicable.
- List of Property Holdings** in City and Municipal Assessors.

2. For Personal Properties

- Certificate of Deposit / Investment / Indebtedness** owned by the decedent and the surviving spouse duly signed by the Bank Manager.
- Certificate of Registration of Motor Vehicle** together with official receipt / cost of acquisition for the purpose of applying the 20% annual depreciation rate.
- Proof of valuation of shares of stocks** at the time of death.

C. Important Note

1. Processing of transaction commence only upon submission of COMPLETE DOCUMENTS.
2. In all instances wherein Xerox or photocopies are submitted, the **original must be presented for authentication.**