



BIR Form No.

**1801**

January 2018 (ENCS)  
Page 1

# Estate Tax Return

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



1801 01/18ENCS P1

1 Date of Death (MM/DD/YY)	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 No. of Sheet/s Attached	4 Alphanumeric Tax Code (ATC)	ES 010
-------------------------------	--	---------------------------	----------------------------------	--------

## Part I – Taxpayer Information

5 Taxpayer Identification Number (TIN)	-	-	-	0 0 0 0 0	6 RDO Code
--	---	---	---	-----------	------------

7 Taxpayer's Name (ESTATE of Last Name, First Name, Middle Name)
--

ESTATE OF

8 Residence of Decedent at the time of death
--

9 Non-Resident Alien?  Yes  No

10 Name of Executor / Administrator (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individual)
--

11 TIN of Executor/ Administrator	-	-	-	12 Contact Number
--------------------------------------	---	---	---	----------------------

13 Email Address
------------------

14 Are you availing of tax relief under a Special Law/International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No	14A If yes, specify
---	---------------------

15 Mark Applicable Box	Yes <input type="checkbox"/>	No <input type="checkbox"/>	15D Has an installment payment been granted? If yes, frequency of payment (maximum of 2 years only)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
15A Has an extension to file return been granted?	<input type="checkbox"/>	<input type="checkbox"/>	Monthly <input type="checkbox"/>	Quarterly <input type="checkbox"/>	Semi-Annual <input type="checkbox"/>
15B Has the estate been settled judicially?	<input type="checkbox"/>	<input type="checkbox"/>	Others (specify) <input type="checkbox"/>		
15C Has an extension to pay the tax been granted?	<input type="checkbox"/>	<input type="checkbox"/>			

## Part II – Total Tax Payable

16 NET TAXABLE ESTATE (From Part IV, Item 40)	•
---	---

17 Applicable Tax Rate	6 •	0 %
------------------------	-----	-----

18 ESTATE TAX DUE (Item 16 Multiply by Item 17)	•
---	---

19 Less: Tax Credits/Payments
-------------------------------

19A Foreign Estate Tax Paid	•
-----------------------------	---

19B Tax Paid in Return Previously Filed, if this is an Amended Return	•
---	---

19C Total (Sum of Items 19A and 19B)	•
--------------------------------------	---

20 Tax Payable (Item 18 Less Item 19C)	•
--	---

21 Less: Portion of tax allowed for payment by installment to be paid on or before _____	•
--	---

22 Tax Payable (1st installment) (Item 20 Less Item 21)	•
---	---

23 Add: Penalties
-------------------

23A Surcharge	•
---------------	---

23B Interest	•
--------------	---

23C Compromise	•
----------------	---

23D Total Penalties (Sum of Items 23A to Item 23C)	•
--	---

24 TOTAL AMOUNT PAYABLE (For full payment Sum of Items 20 and 23D) (For installment Sum of Item 22 and 23D)	•
---	---

I/We declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me/us, 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 Authorized Representative, attach Special Power of Attorney)

Signature over Printed Name of Executor/Administrator/Heir/Authorized Representative/Tax Agent  
(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)
---	-------------------------------	--------------------------------

## Part III – Details of Payment

Details of Payment	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
--------------------	--------------------	--------	-------------------	--------

25 Cash/Bank Debit Memo				•
-------------------------	--	--	--	---

26 Check				•
----------	--	--	--	---

27 Tax Debit Memo				•
-------------------	--	--	--	---

28 Others (Specify)				•
---------------------	--	--	--	---

Machine Validation	Stamp of Authorized Agent Bank and Date of Receipt (Bank Teller's Initial)
--------------------	---

BIR Form No.  
**1801**  
January 2018 (ENCS)  
Page 2

# Estate Tax Return



1801 01/18ENCS P2

TIN	Taxpayer's Name		
0 0 0 0 0			
Particulars	A. Exclusive	B. Conjugal/Communal	C. Total
29 Real Properties Excluding Family Home (From Part V Schedule 1)			
30 Family Home (From Part V Sched. 1A)			
31 Personal Properties (From Part V Schedules 2 & 2A)			
32 Taxable Transfer (From Part V Schedule 3)			
33 Business Interest (From Part V Schedule 4)			
34 Gross Estate (Sum of Items 29 to 33)			
35 Less: Ordinary Deductions (From Part V Schedule 5)			
36 Estate after Ordinary Deductions (Item 34 Less Item 35)			
37 Less: Special Deductions			
37A Standard Deductions ((PhP5 Million for Citizen or Resident and PhP500 thousand for Non-Resident Alien))			
37B Family Home (Fair Market Value or PhP10 Million whichever is lower for Resident Citizen only; value exclusive property of decedent but not to exceed PhP10 Million; however, if conjugal, Fair Market Value is ½ of the value but not to exceed PhP10 Million)			
37C Others (specify) _____			
37D Total Special Deductions (Sum of Item 37A to 37C)			
38 NET ESTATE (Item 36 Less Item 37D)			
39 Less: Share of Surviving Spouse (Net Conjugal Estate under Item 36-Column B divided by 2)			
40 NET TAXABLE ESTATE (Item 38 Less Item 39) (To Part II Item 16)			

## Part V – Schedules

### Schedule 1 – Details of Property (REAL PROPERTIES) (Attach additional sheet/s if necessary)

OCT/TCT/CCT No.	Tax Declaration (TD) No.	Location	Lot/Improvement	Area	*Classification

### Schedule 1 – Details of Property (REAL PROPERTIES) (continuation)

Fair Market Value (FMV) per TD	FMV per BIR (Zonal Value)	FMV whichever is higher	
		EXCLUSIVE	CONJUGAL/COMMUNAL

**TOTAL** (To Part IV Item 29)

### Schedule 1A – Details of Family Home

OCT/TCT/ CCT No.	Tax Declaration (TD) No.	Location	Area	*Classification	Fair Market Value (FMV) per TD	FMV per BIR (Zonal Value)	Fair Market Value
					EXCLUSIVE	CONJUGAL/COMMUNAL	

**TOTAL** (To Part IV Item 30)

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

Name of Corporation Listed/Not Listed	Stock Certificate No.	No. of Shares	Fair Market Value / Book Value per Share	Total Fair Market Value / Book Value	
				EXCLUSIVE	CONJUGAL/COMMUNAL

**TOTAL** (To Part IV Item 31)

### Schedule 2A – Other Personal Properties (Attach additional sheet/s if necessary)

Particulars	Fair Market Value	
	EXCLUSIVE	CONJUGAL/COMMUNAL

**TOTAL** (To Part IV Item 31)

### Schedule 3 – Taxable Transfers (Attach additional sheet/s if necessary)

Particulars (If Cash in Bank, indicate bank name and bank account number)	Fair Market Value	
	EXCLUSIVE	CONJUGAL/COMMUNAL

**TOTAL** (To Part IV Item 32)

### Schedule 4 – Business Interest such as Net Equity and others not classified above (Attach additional sheet/s if necessary)

Trade Name or Business Name	Registered Address	RDO Code	Fair Market Value	
			EXCLUSIVE	CONJUGAL/COMMUNAL

**TOTAL** (To Part IV Item 33)

### Schedule 5 – Ordinary Deductions (Attach additional sheet/s if necessary)

Claims against the Estate	EXCLUSIVE	CONJUGAL/COMMUNAL
Claims of the deceased against Insolvent Persons		
Unpaid Mortgages, Taxes and Casualty Losses		
Losses incurred during the settlement of the Estate		
Property Previously Taxed (Vanishing Deduction)		
Transfers for Public Use		
Others (specify) _____		
<b>TOTAL</b> (To Part IV Item 35)		