

**Annex B**

<b>PURPOSE OF APPLICATION</b>	<b>PLACE OF REGISTRATION</b>
Employment	<ul style="list-style-type: none"><li>▪ place of office</li></ul>
Business	<ul style="list-style-type: none"><li>▪ place of business</li></ul>
estate tax <ul style="list-style-type: none"><li>▪ decedent with legal residence in the Philippines at time of death</li><li>▪ non-resident decedent with administrator in the Philippines</li><li>▪ non-resident decedent without administrator in the Philippines</li></ul>	<ul style="list-style-type: none"><li>▪ domicile of the decedent at time of death</li><li>▪ place where administrator is registered or in the absence of registration, in the place of residence of the administrator</li><li>▪ RDO 39 (South QC)</li></ul>
donor's tax <ul style="list-style-type: none"><li>▪ resident of the Philippines</li><li>▪ non-resident of the Philippines</li></ul>	<ul style="list-style-type: none"><li>▪ domicile of the donor at the time of donation</li><li>▪ RDO 39 (South QC)</li></ul>
capital gains tax (real property)	<ul style="list-style-type: none"><li>▪ location of the property</li></ul>
capital gains tax (shares of stock)	<ul style="list-style-type: none"><li>▪ place where transferor is registered</li></ul>
expanded withholding tax on real property	<ul style="list-style-type: none"><li>▪ location of the property</li></ul>
Others	<ul style="list-style-type: none"><li>▪ place of residence</li></ul>