

CHECKLIST OF DOCUMENTARY REQUIREMENTS (CDR)  
ESTATE TAX

**IMPORTANT:**    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.

**MANDATORY REQUIREMENTS (Taxable/Exempt)**

- ☐ TIN of ESTATE
- ☐ 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 extrajudicially; c) Court order if settled judicially; d) Sworn Declaration of all properties of the Estate
- ☐ Official Receipt/Deposit Slip and duly validated return as proof of payment

**For Real Properties, if any**

- ☐ 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)
- ☐ Owner's Copy for presentation purposes only together with the photocopy thereof for authentication or Certified True Copy of Transfer Certificate of Title (TCT), condominium Cetificate 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

**For Personal Properties, if any**

- ☐ 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:
  - ☐ a. For listed stocks - certification of the price index from the Philippine Stock Exchange/latest FMV published in newspapers
  - ☐ b. For unlisted stocks - latest audited financial statements of the issuing corporation with computation of the book value per share
- ☐ Such Other requirements as may be required by law/rulings/regulations/other issuances
  - ☐ Notice of Death, if applicable
  - ☐ Statement duly certified by a CPA containing the itemized assets, deductions, and the amount of the tax due or still due, if applicable

NAME OF TAXPAYER

ONETT OFFICER

HEAD ONETT TEAM

DATE RECEIVED

DATE ISSUED

Telephone No: \_\_\_\_\_

**Instruction: Prepare in duplicate and ascertain that CDR is signed by Head ONETT Team before release to taxpayer**

Distribution:    Original    -    Attach to Docket  
                      Duplicate    -    Taxpayer's Copy

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