

**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.

For Allowable Deductions, if applicable (clear photocopy only)

A. Funeral Expenses

☐ Official Receipts and/or invoices of claimed Funeral Expenses

B. Judicial Expenses

☐ Official Receipts and/or invoices of claimed Judicial Expenses

C. Claims Against the Estate

☐ IF UNPAID OBLIGATION AROSE FROM AN ORDINARY PURCHASE
OF GOODS OR SERVICE:

1. Documents evidencing purchase of goods or service
 - ☐ a. sales invoice/delivery receipt evidencing sale of goods to the decedent, in case of loan for purchase of goods
 - ☐ b. duly executed contract evidencing the service agreed to be rendered as duly executed signed by the decedent and creditor, if the obligation is for purchase of service
- ☐ 2. Duly notarized certification from the creditor as to the unpaid balance of the debt
- ☐ 3. Proof of financial capacity of the creditor to lend the amount
 - ☐ a. certified true copy of balance sheet of creditor as of the time when loan was granted as well as audited balance sheet with a detailed schedule of its receivable showing the unpaid balance of the decedent-debtor
 - ☐ b. In case the creditor is a relative of the decedent or an individual who is no longer required to file ITR with the BIR, a duly notarized declaration by the creditor of his capacity to lend at the time when the loan was granted without prejudice to verification that may be made by the BIR to substantiate such declaration

IN CASE OF ADVANCES MADE BY INDIVIDUALS OR CORPORATION TO THE DECEASED:

- ☐ 1. Copies of vouchers, cancelled checks or other documents evidencing the advances
- ☐ 2. A certified true copy of the latest balance sheet of the corporation or duly notarized certification from the individual creditor of his financial capacity to make such advances without prejudice to the audit that may be conducted by the BIR in substantiating the claims against the estate of the deceased.

☐ IN CASE OF CONTRACT OF LOAN

- ☐ 1. Duly notarized debt instrument such as promissory note or contract of loan executed by the decedent-debtor and creditor at the time the indebtedness was incurred
- ☐ 2. A statement under oath executed by the administrator of the estate showing the disposition of the proceeds of the loan if said loan was contracted within 3 years prior to the death of the decedent.
- ☐ 3. If the loan was used for investment or for purchase of an asset, a certification from an independent CPA that asset purchased or investment was included in the gross estate of the decedent.
- ☐ 4. Other documents or evidences relevant to the grant of the loan such as real estate or chattel mortgage, a copy of certificate of title to show annotations thereof.
- ☐ 5. Certification under oath by the creditor as to the exact balance of the liability, including interest as of the time of the death. If the creditor is a corporation, the sworn certification should be signed by the President, Vice-President, or other principal officer of the corporation
In case the creditor is a bank, the certificate shall be executed by the branch manager of the branch which monitors and manages the loan of the decedent debtor.

☐ WHERE THE SETTLEMENT IS MADE THRU THE COURT IN A TESTATE OR INTESTATE PROCEEDING

Any document evidencing claims against the estate, and the Court Order approving the said claims, if already issued.

D. Claims Against Insolvent Persons

☐ Copy of insolvency proceedings/SEC certification on dissolved corporation (where the value of the decedent's interest is included as part of the gross estate)

E. Unpaid Mortgages

☐ Document evidencing the unpaid mortgage (where the value of the decedent's interest is included as part of the gross estate)

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F. Losses

☐ Proof of Claimed Losses for losses incurred during the settlement of the estate and incurred prior to date of payment

G. Taxes

☐ Proof of unpaid taxes which have accrued prior to the death of the decedent.

H. Property Previously Taxed (Vanishing Deductions)

☐ Copy of the duly bank validated estate/donor's tax return and proof of payment of the tax on previous transmission/transfer

I. Transfers for Public Use

☐ Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative for claimed "Transfer for Public Purpose", if any

☐ Proof of transfer or any document which serves as proof of transfer for public purpose

J. Family Home

☐ Certification of the Barangay Captain as to the domicile of the decedent at the time of his death

K. Medical Expenses

☐ Official Receipts and/or invoices of claimed Medical Expenses

L. Amount received by heirs under RA No. 4917

☐ Proof of payment made by the employer for the benefit of the employee-decedent

III. Proof of Claimed Tax Credit

☐ Proof of payment of taxes made to the foreign country

☐ Such Other requirements as may be required by law/rulings/regulations/other issuances

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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