

Bureau of Internal Revenue

# Taxpayers User Guide

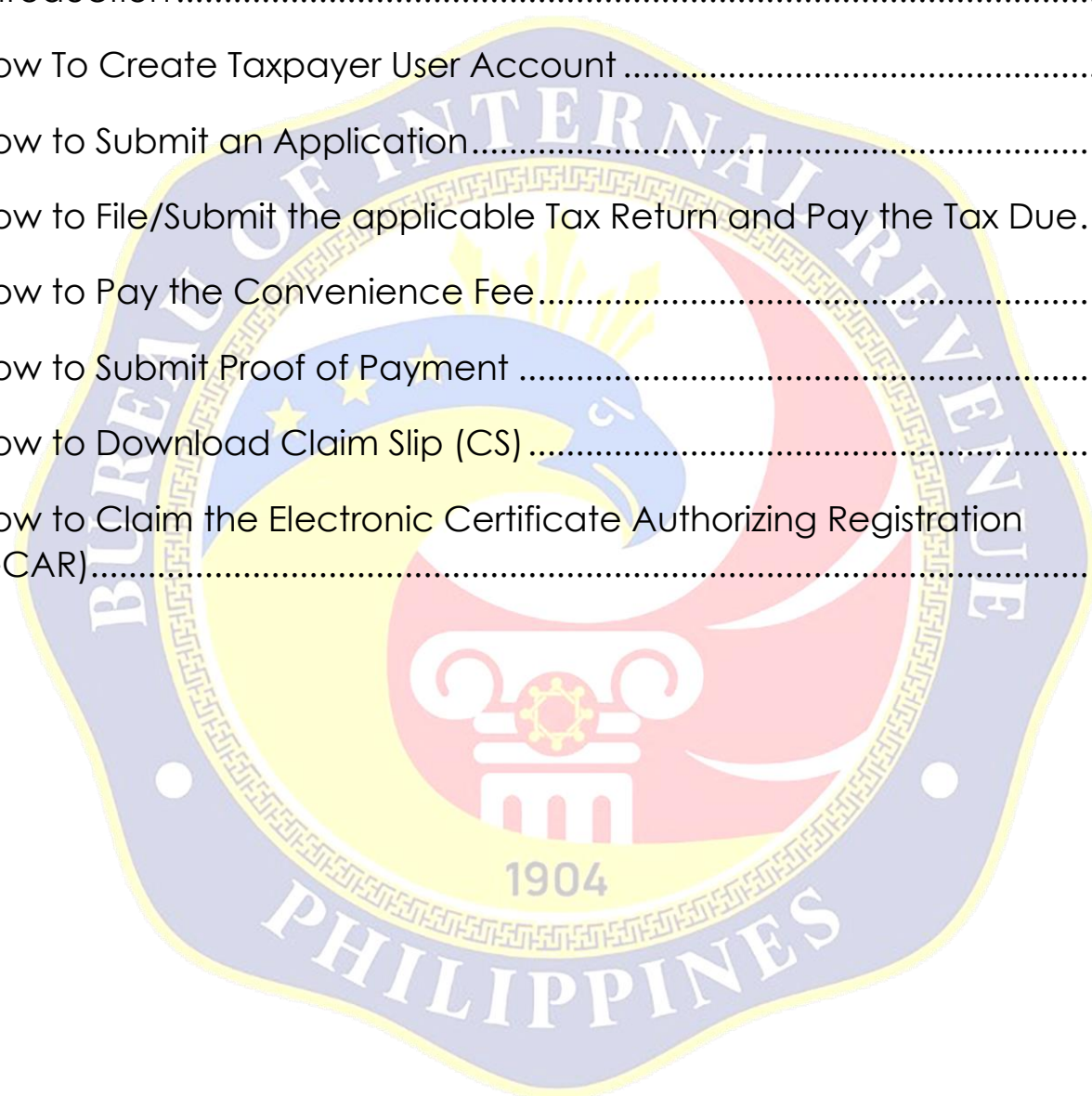


Electronic One-Time Transaction  
(eONETT) System

Bringing In Revenues  
for Nation-building

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## INTRODUCTION

The Electronic One-Time Transaction (eONETT) System is a web-based platform for managing BIR's ONETT which will enable the taxpayers to file ONETT online, anytime, and anywhere.

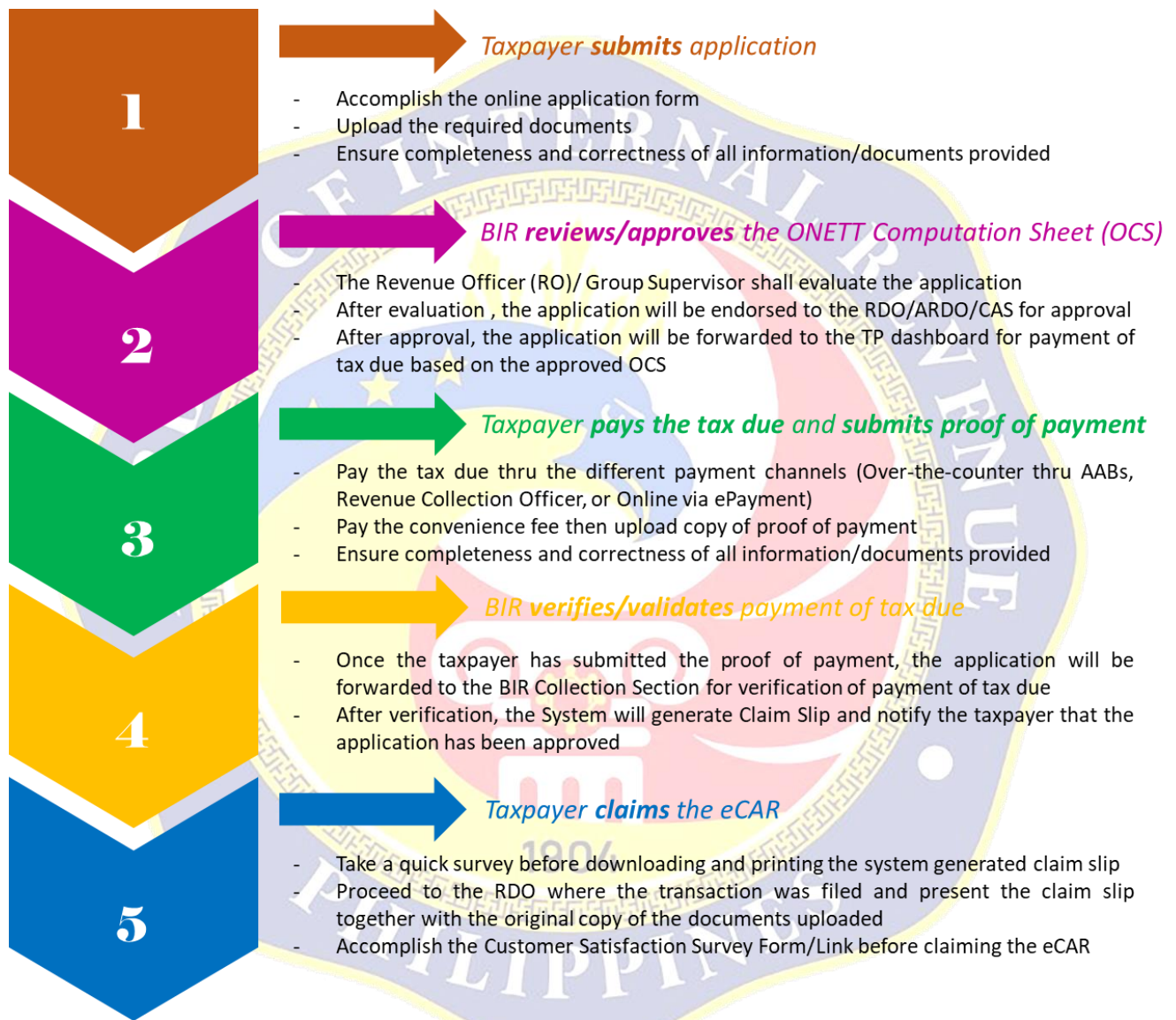
It is also a tool for BIR users to monitor and facilitate the assessment and collection of ONETT taxes.

The eONETT System is a joint project of the Assessment Service and Information Systems Project Management Service thru the Assessment Performance Monitoring Division and Taxpayers Service Systems Division and is developed by Wyvern Innovations.

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## PROCESS FLOW

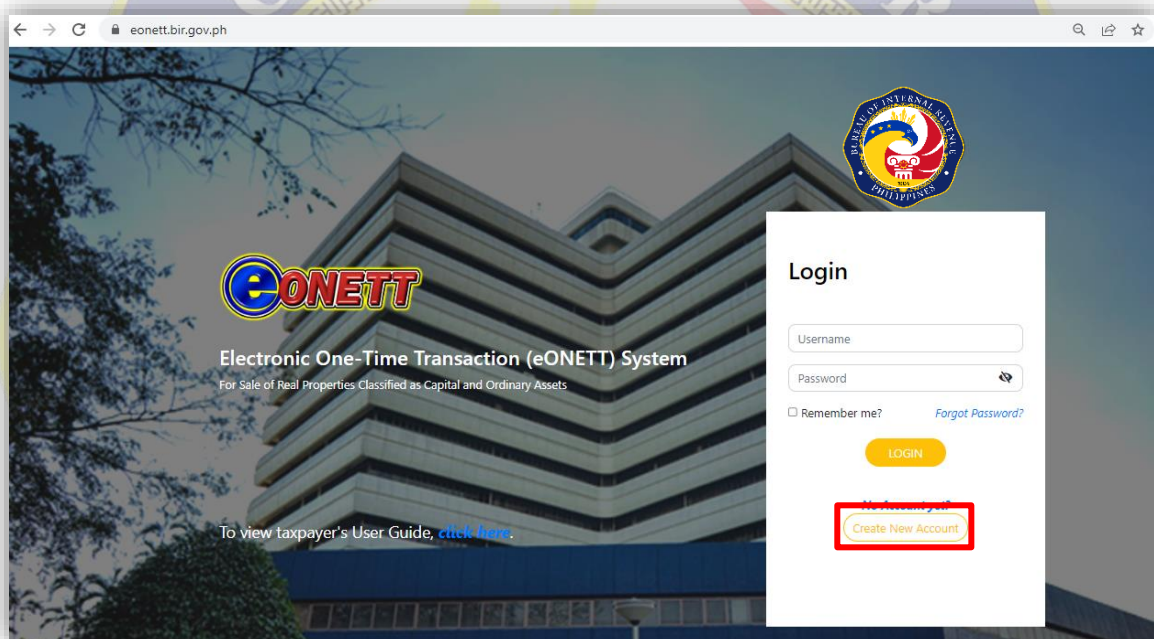


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## How To Create Taxpayer User Account

1. Go to <https://www.eonett.bir.gov.ph/> or go to the  in the BIR website and click  the icon.
2. Once the eONETT Log-in Page appears, click the  button.

### eONETT Login Screen



3. Fill out the necessary information, make sure to provide a **valid and active email address.**

*All the credentials that will be provided by the users are protected by the Data Privacy Act of 2012.*

## Sign-Up Page

**Sign Up**  
(For Taxpayers only)

☒ Individual ☐ Non-Individual  
(For Corporation)

First Name

Last Name

TIN

Email

Re-enter Email

Password should be minimum of 12 digits with at least one special character, one numerical value, one lower case and one upper case

Password

Confirm Password

Cancel Sign Up

[Click Here if the confirmation email was not received](#)

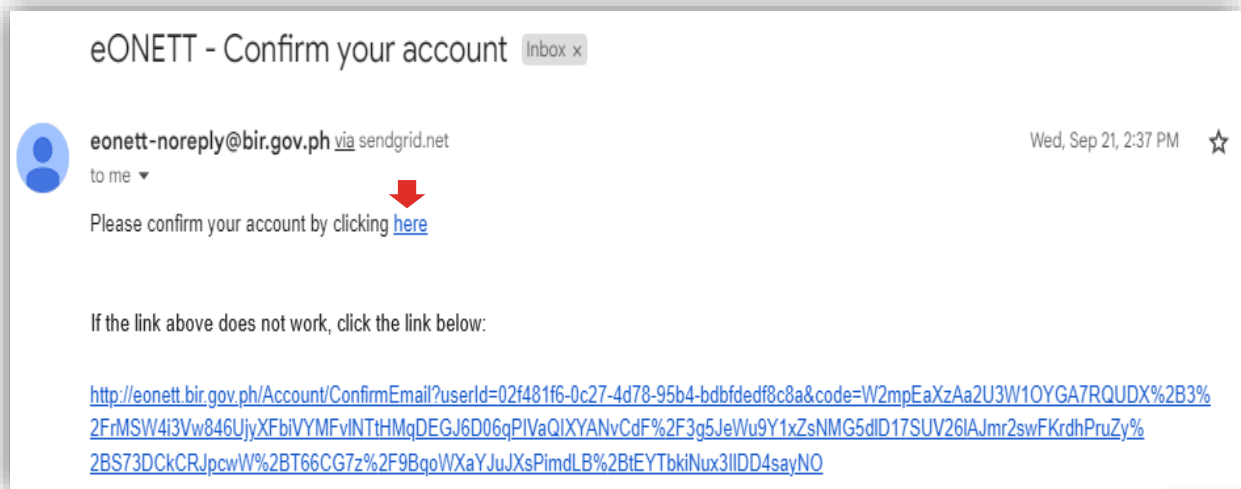
**Username** - email address as defined by the taxpayer

**Password** - minimum of 12 digits with at least one special character, one numerical value, one lower case and one upper case letter  
example: Password123!

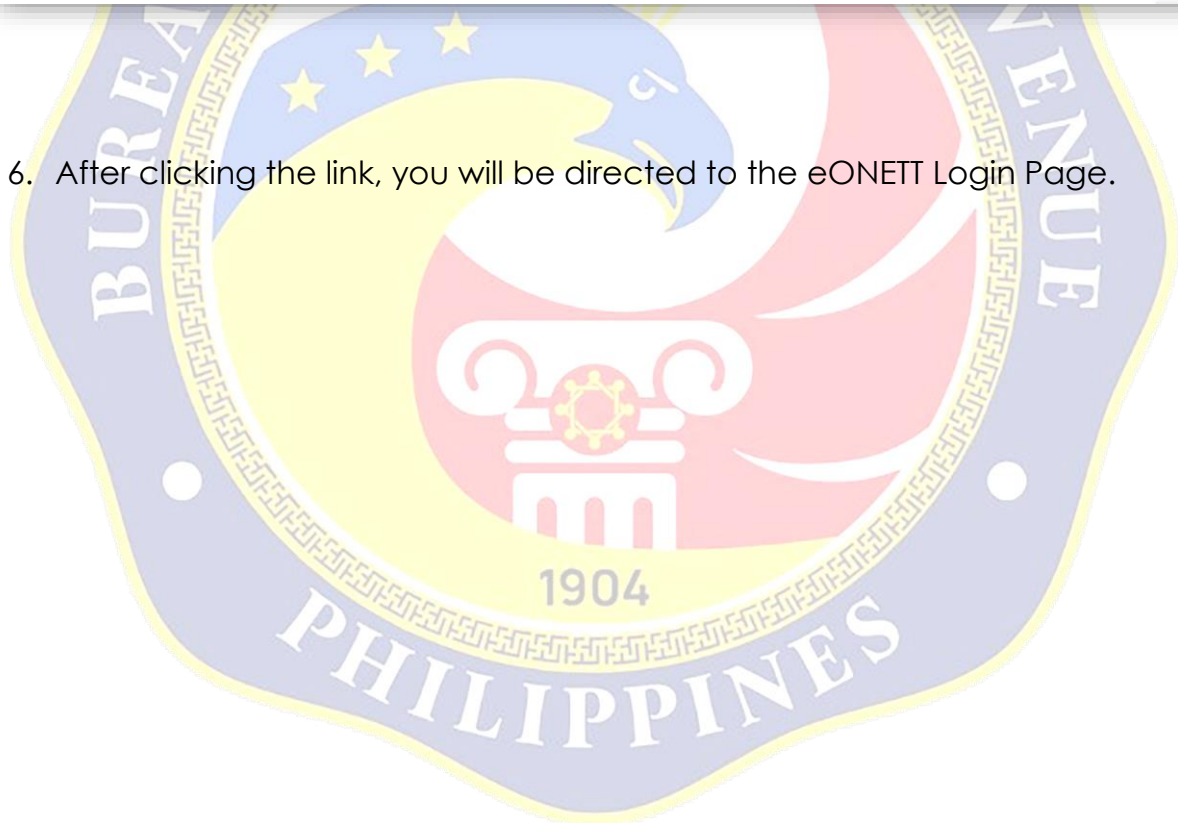
4. Click the  button and a confirmation link will be sent to your email account.
5. Click the link provided in your email and simply follow the steps to confirm the registration of your account.



## Sample email notification



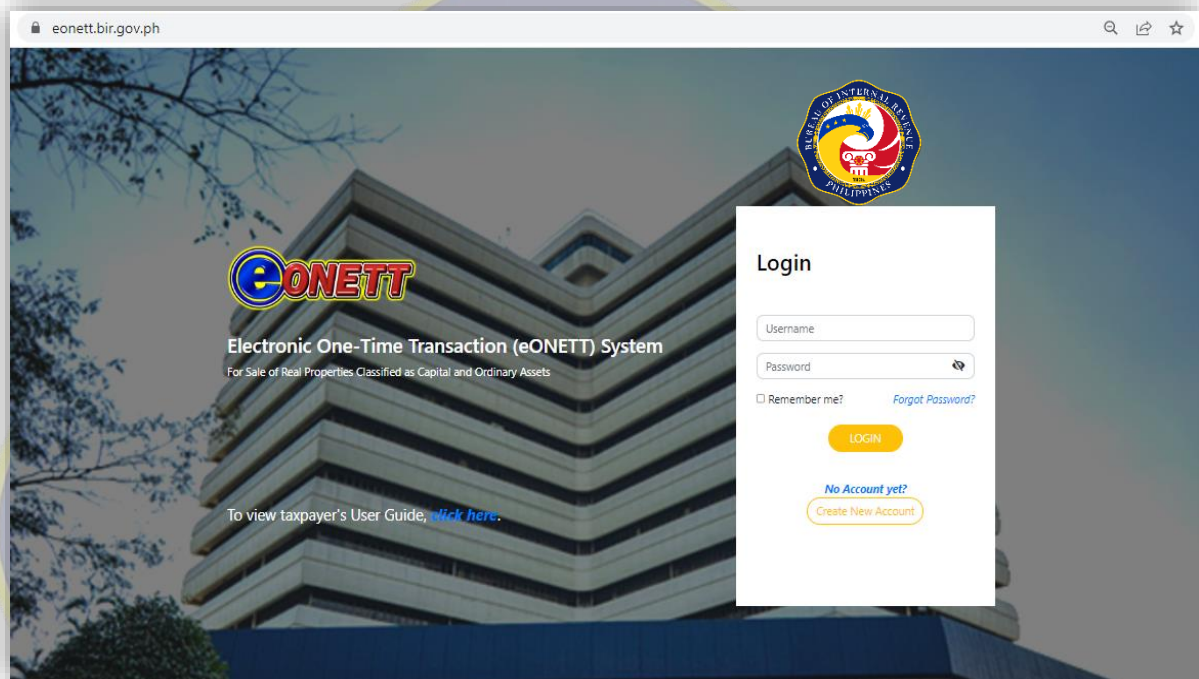
6. After clicking the link, you will be directed to the eONETT Login Page.



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## How to Login

1. On the eONETT Login Page, input your **email address as Username** and your **12-digit Password**.



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## Login

☐ Remember me?[Forgot Password?](#)[Sign Up](#)[LOGIN](#)

A [Forgot Password](#) link is also found in the Login screen that will enable the taxpayer to have the password reset in case the password was forgotten. An email will be sent to the taxpayer's specified email account.

2. Click the  button.

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## How to Submit an Application

1. On the Homepage, you may select the applicable type of transaction.

The screenshot shows the homepage of the Taxpayers User Guide. At the top, there are four tabs: "Applications", "Capital Gains Tax & Documentary Stamp Tax Application", "Expanded Withholding Tax & Documentary Stamp Tax Application", and "Donors Tax & Documentary Stamp Tax Application". Below the tabs, the date "Tuesday, Feb 28 2023" is displayed. On the right side, there are three buttons: "+ New CGT & DST", "+ New EWT & DST", and "+ New Donors Tax & DST". The "+ New CGT & DST" button is highlighted with a red box.

After clicking the type of application/transaction, you will be directed to its online form.

2. Input/encode the necessary and correct information. All fields marked with asterisk (\*) are mandatory and are required to be filled-out.

### 2.1 Online form for Capital Gains Tax (CGT)

The screenshot shows the online form for Capital Gains Tax (CGT). The form is divided into two main sections: "Transaction Information" and "Property Information".

**Transaction Information:** This section contains fields for "Primary Seller" and "Primary Buyer", each with "Address" and "TIN" fields. There are also "RDO" dropdown menus for both. To the right, there are fields for "Date of Notarization", "Due Date (CGT)", "Date of Payment (CGT)", "Due Date (DST)", and "Date of Payment (DST)". Below the "Primary Seller" and "Primary Buyer" sections, there are green buttons labeled "Add New Seller" and "Add New Buyer", both highlighted with red boxes.

**Property Information:** This section starts with a red box containing the text "Please choose type of CGT" and two radio buttons: "Real Property/ies" (selected) and "Personal Property/ies". Below this, there is a "NOTE: Location of property should be based on what is indicated in the tax declaration." The form then has several fields for property details: "Property Type" (dropdown), "Land Only" (checkbox), "City/Municipality" (dropdown), "Barangay/Zone" (dropdown), "Street/Subd." (dropdown), "Sub-street/Vicinity" (dropdown), "RD Code" (dropdown), "Tax Dec. No. TD" (text), "Put N/A if no Tax Declaration" (checkbox), "Area" (text), "ZV per SQM" (text), "Zonal Value (ZV)" (text), "Fair Market Value(FMV)" (text), "Selling Price (SP)" (text), and "Tax Base" (text). At the bottom, there are three summary fields: "TOTAL Zonal Value (ZV)", "TOTAL Fair Market Value(FMV)", and "TOTAL Selling Price (SP)". There is also a checkbox for "Multiple Selling Price" with a note: "Check this box if there are multiple properties with different selling price." At the very bottom, there is a green button labeled "Add New Property Information" highlighted with a red box, and a "Total Tax Base" field showing "0.00".

## 2.2 Expanded Withholding Tax (EWT)

**Transaction Information**

Primary Seller *	<input type="text"/>	Primary Buyer *	<input type="text"/>	Date of Notarization *	<input type="text"/>
Address *	<input type="text"/>	Address *	<input type="text"/>	Due Date (CGT)	<input type="text"/>
TIN *	<input type="text"/>	TIN *	<input type="text"/>	Date of Payment (CGT)	<input type="text"/>
RDO *	RDO 1	RDO *	RDO 1	Due Date (DST)	<input type="text"/>
<input type="button" value="Add New Seller"/>		<input type="button" value="Add New Buyer"/>		NOTE: Enter date of payment if the Tax Due has been paid, leave blank if Unpaid	

**Property Information**

NOTE: Location of property should be based on what is indicated in the tax declaration.

Property Type\*  
Land Only

OCT/CT/CCCT Type/No. (Please leave blank if untitled) \*  
TCT

Class \*

Tax Dec. No. TD \*  
Put N/A if no Tax Declaration

City/Municipality \*  
Barangay/Zone \*

Street/Subd. \*  
Sub-street/Vicinity \*

RD Code  
001

Area \*  
ZV per SQM  
Zonal Value (ZV)  
Fair Market Value(FMV) \*  
Selling Price (SP) \*

Tax Base  
0.00

Property's RDO:

TOTAL Zonal Value (ZV)  
0.00

TOTAL Fair Market Value(FMV) \*  
0.00

TOTAL Selling Price (SP) \*  
0.00

☐ Multiple Selling Price

1. For multiple sellers or buyers, click "Add New Seller" or "Add New Buyer".
2. Description and the location of property should be based on the tax declaration.
3. For multiple properties, click "Add New Property Information".
4. For CGT, select the type of property if Real or Personal.

## 2.3 Online form for Donor's Tax

**Transaction Information**

Donor *	<input type="text"/>	Donee *	<input type="text"/>	Date of Donation *	<input type="text"/>
Address *	<input type="text"/>	Address *	<input type="text"/>	Due Date (Donors)	<input type="text"/>
TIN *	<input type="text"/>	TIN *	<input type="text"/>	Date of Payment (Donors)	<input type="text"/>
RDO *	RDO 1	RDO *	RDO 1	Due Date (DST)	<input type="text"/>
<input type="button" value="Add New Donee"/>				NOTE: Enter date of payment if the Tax Due has been paid, leave blank if Unpaid	

Residence of Donor at time of donation \*

City/Municipality  
Barangay/Zone

NOTE: "Residence of Donor at time of donation" will determine which RDO the application will be sent.

**Details of Properties**

(Please choose subject for Donation) ☐ Real Property/ies ☐ Personal Property/ies ☐ Mixed (Real/Personal/Other Assets)

Total Tax Base  
0.00



1. For multiple Donees, click "**Add New Donee**".
2. The indicated residence of donor at the time of donation will be the basis of the system as to which BIR District Office will process the application.
3. Details of Properties to be filled out accordingly, based on the selected kind of property/ies subject for Donation".

3. For Mandatory Requirements, fill out the necessary details and upload all documents accordingly by clicking the "**Select Files**"

**Mandatory Requirements**

**Notarized Deed of Absolute Sale/Document of Transfer**

Date Notarized \*  Place of Notarization \*  Notarized by \*

**Upload New Documents**

**Select Files**

Notes

**Add another document**

**Certified true copy of the latest Tax Declaration for Land**  
(issued by the Local Assessor's Office for land and improvement applicable to the taxable transaction)

Tax Dec Number \*  Property ID No. \*

**Upload New Documents**

**Select Files**

Notes

**Add another document**

**Certified True Copy of Transfer Certificate of Title(TCT)/Condominium Certificate of Title(CCT)/Original Certificate of Title(OCT)**

Title No. \*

**Upload New Documents**

**Select Files**

Notes

**Add another document**

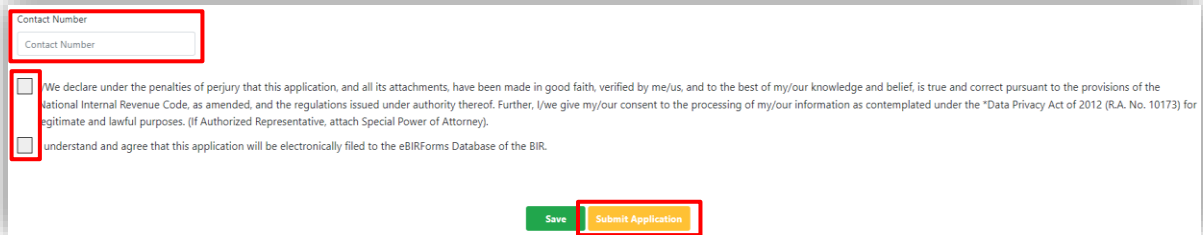
4. After encoding all the necessary information and uploading the documentary requirements, you may **opt to save** by clicking the **Save** button and submit the same later.

The status of application that will appear in the homepage will be tagged as "Not Yet Submitted"

Or

Input your contact number and mark the check boxes and **submit the application** by clicking the button.

**Submit Application**



Contact Number

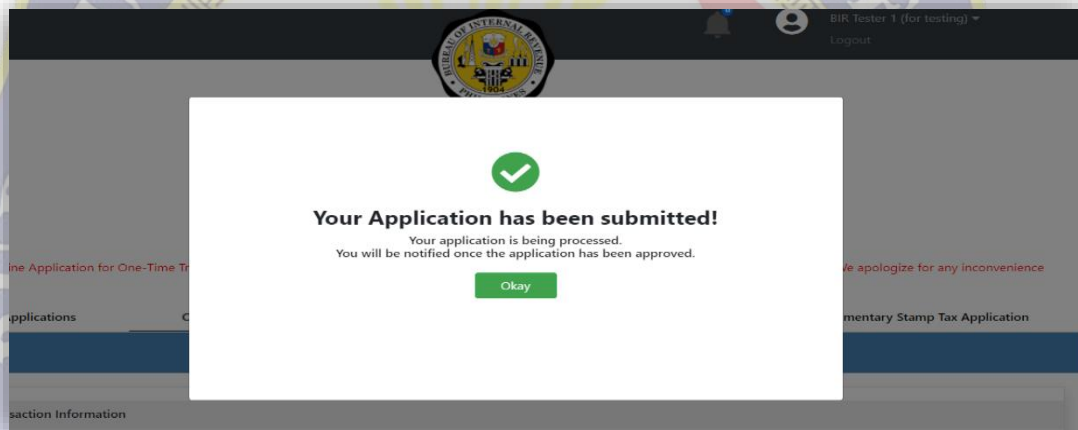
Contact Number

☐ We declare under the penalties of perjury that this application, 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).

☐ I understand and agree that this application will be electronically filed to the eBIRForms Database of the BIR.

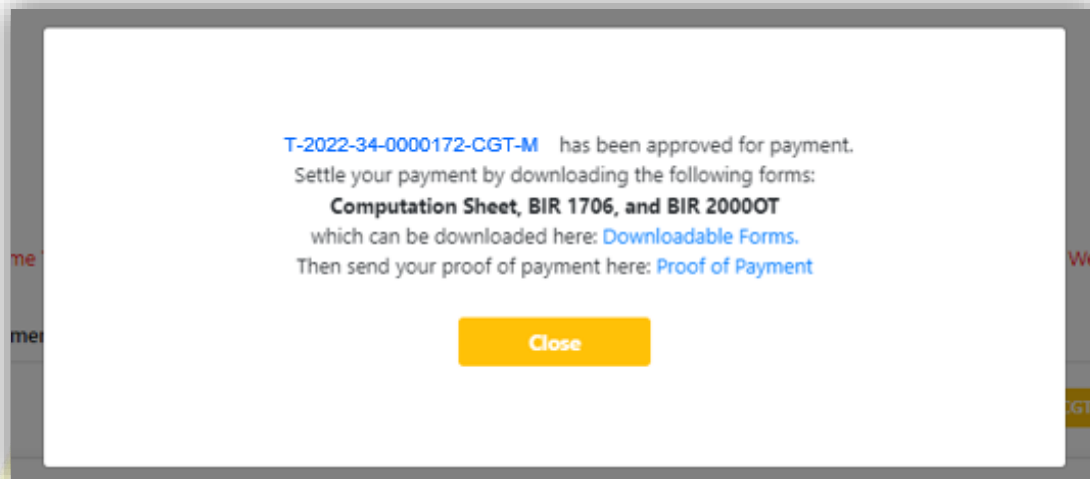
Save Submit Application

The System will prompt the user that the application has been successfully submitted:



The application will automatically be assigned a system generated transaction number and will be transmitted electronically to the BIR district office concerned for evaluation by the Revenue Officer (RO) or Group Supervisor (GS). After evaluation, it will be endorsed to the Revenue District Officer (RDO)/ Assistant Revenue District Officer (ARDO)/ Chief, Assessment Section (CAS) for the approval of the ONETT Computation Sheet (OCS).

Once the OCS is approved, a notification message will prompt in your dashboard, informing that the computed tax due and convenience fee can already be paid:



## How to View the Status of Submitted Application

1. All submitted applications can be viewed in the Homepage, click the corresponding transaction number to view the details. The status of the submitted applications is likewise indicated in the list which could either be "Pending" or "For Payment".

If the status of the application is "**Pending**" it means that the OCS is for approval.

Applications					Capital Gains Tax & Documentary Stamp Tax Application	Expanded Withholding Tax & Documentary Stamp Tax Application	Donors Tax & Documentary Stamp Tax Application
Thursday, May 25 2023							
<div>+ New CGT &amp; DST</div> <div>+ New EWT &amp; DST</div> <div>+ New Donors Tax &amp; DST</div>							
Transaction No	Tax Type	Date of Notarization	Status	Other Details			
T-2022-29-0000186-EWT-M	EWT & DST	09/22/2022	Pending	Current Approver: Chief Assessment Section, ARDO, RDO			

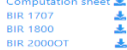


If the status of the application is "For Payment" it means that the OCS is already approved and the tax due reflected therein must be settled.

Applications		Capital Gains Tax & Documentary Stamp Tax Application		Expanded Withholding Tax & Documentary Stamp Tax Application		Donors Tax & Documentary Stamp Tax Application	
Thursday , May 25 2023						<a href="#">+ New CGT &amp; DST</a> <a href="#">+ New EWT &amp; DST</a> <a href="#">+ New Donors Tax &amp; DST</a>	
Transaction No	Tax Type	Date of Notarization	Status	Other Details			
<a href="#">T-2022-31-0000174-DONORS-M</a>	DONORS & DST	07/22/2022	For Payment	Tax due date: 08/05/2022		Computation sheet BIR 1800 BIR 2000OT	

## How to File/Submit the applicable Tax Return and Pay the Tax Due

After the approval of the OCS, the system shall generate all applicable BIR Forms which can already be downloaded:

- From the homepage, click  buttons to download and print the applicable tax returns to be used.

Applications		Capital Gains Tax & Documentary Stamp Tax Application		Expanded Withholding Tax & Documentary Stamp Tax Application		Donors Tax & Documentary Stamp Tax Application		
Thursday , May 25 2023						<a href="#">+ New CGT &amp; DST</a>	<a href="#">+ New EWT &amp; DST</a>	<a href="#">+ New Donors Tax &amp; DST</a>
Transaction No	Tax Type	Date of Notarization	Status	Other Details				
<a href="#">T-2022-31-0000174-DONORS-M</a>	DONORS & DST	07/22/2022	For Payment	Tax due date: 08/05/2022				
				<a href="#">Computation sheet</a> BIR 1800 BIR 2000OT				
<a href="#">T-2022-34-0000169-CGT-M</a>	CGT & DST	07/20/2022	Approved Not Printed eCAR	Present Claim Slip until: 07/23/2022				
				<a href="#">Computation sheet</a> BIR 1706 BIR 2000OT Survey Link				

2. Or go to the Application Details and click the “[Downloadable Forms](#)” tab, the list of applicable forms will appear.


To view, click the [Preview](#) button, and to download and print, click the [Download Content](#) button.

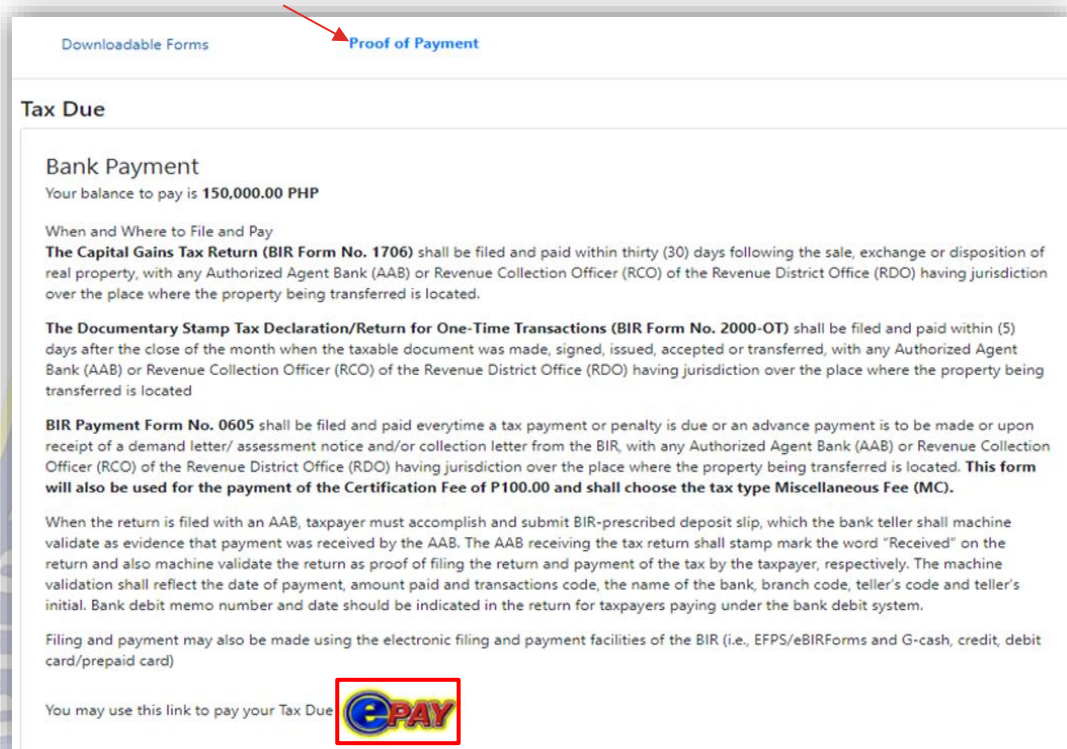
Form Name	Preview	Download Content
Computation Sheet	<a href="#">Preview</a>	<a href="#">Download Content</a>
BIR 1706	<a href="#">Preview</a>	<a href="#">Download Content</a>
BIR2000OT	<a href="#">Preview</a>	<a href="#">Download Content</a>
0605 (Certification Fee)	<a href="#">Preview</a>	<a href="#">Download Content</a>
0605 (Additional/Optional)	<a href="#">Preview</a>	<a href="#">Download Content</a>

After downloading and settling your payments with these forms, send your receipt here: [Proof of Payment](#)

3. To pay the tax due, taxpayer may opt to pay using the following payment channels:
  - For over-the-counter payment, proceed to any Authorized Agent Banks (AABs), present the downloaded BIR Forms and pay the corresponding tax due and related fees.
  - Through the BIR's Revenue Collection Officers (RCO). Payments amounting to twenty-thousand (P20,000.00) and below shall be paid in cash while payments above twenty-thousand (P20,000.00) shall be made through Manager's Check or Cashier's Check.

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- For online payment, under the “**Proof of Payment**” tab in the Application Details, you may click the  icon and you will be directed to the different ePayment channels of the BIR.



Downloadable Forms [Proof of Payment](#)

**Tax Due**

**Bank Payment**  
Your balance to pay is **150,000.00 PHP**


When and Where to File and Pay  
**The Capital Gains Tax Return (BIR Form No. 1706)** shall be filed and paid within thirty (30) days following the sale, exchange or disposition of real property, with any Authorized Agent Bank (AAB) or Revenue Collection Officer (RCO) of the Revenue District Office (RDO) having jurisdiction over the place where the property being transferred is located.

**The Documentary Stamp Tax Declaration/Return for One-Time Transactions (BIR Form No. 2000-OT)** shall be filed and paid within (5) days after the close of the month when the taxable document was made, signed, issued, accepted or transferred, with any Authorized Agent Bank (AAB) or Revenue Collection Officer (RCO) of the Revenue District Office (RDO) having jurisdiction over the place where the property being transferred is located

**BIR Payment Form No. 0605** shall be filed and paid everytime a tax payment or penalty is due or an advance payment is to be made or upon receipt of a demand letter/ assessment notice and/or collection letter from the BIR, with any Authorized Agent Bank (AAB) or Revenue Collection Officer (RCO) of the Revenue District Office (RDO) having jurisdiction over the place where the property being transferred is located. **This form will also be used for the payment of the Certification Fee of P100.00 and shall choose the tax type Miscellaneous Fee (MC).**

When the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment was received by the AAB. The AAB receiving the tax return shall stamp mark the word “Received” on the return and also machine validate the return as proof of filing the return and payment of the tax by the taxpayer, respectively. The machine validation shall reflect the date of payment, amount paid and transactions code, the name of the bank, branch code, teller’s code and teller’s initial. Bank debit memo number and date should be indicated in the return for taxpayers paying under the bank debit system.

Filing and payment may also be made using the electronic filing and payment facilities of the BIR (i.e., EFPS/eBIRForms and G-cash, credit, debit card/prepaid card)

You may use this link to pay your Tax Due 

## How to Pay the Convenience Fee

1. Pay the convenience fee by selecting the preferred payment method available. (GCash, Debit/Credit Card etc.)

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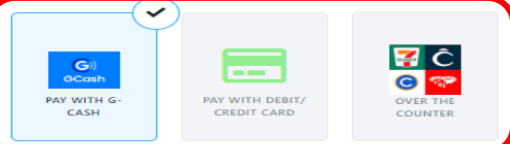


[Computation Sheet](#)[Downloadable Forms](#)[Proof of Payment](#)**Convenience Fee**

A Convenience Fee of **150 PHP** will be charged in consideration of the services provided in using this system. Powered by: 

Please select a payment method

**NOTE:** It might take 30 seconds to 1 minute before payment is reflected from our system after paying for convenience fee.



You can now use your GCash balance to pay your fee.  
Click the proceed button to redirect to GCash website to finish the payment

You'll have a chance to review your order before it's placed.

[Proceed](#)

**Tax Due**

**Please Pay the Convenience Fee first then Submit your proof of payment of tax due to proceed.**

A message will prompt to confirm the payment.

**Your Convenience Fee has been Successfully Paid!**

Redirecting to your Transaction

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## How to Submit Proof of Payment

1. After successfully paying the required tax due and convenience fee, click the “**Proof of Payment**” tab. Encode the necessary payment details and upload the scanned copy/photo of documents/proof of payment by clicking the **Select Files** then click the **Submit** button.

**Computation Sheet**      **Downloadable Forms**      **Proof of Payment**

Kind of Tax EXPANDED WITHHOLDING TAX	Date of Payment * 08/01/2022	BCS/ROR/OR No. * 	Bank/RCO Code 
Validation No. * 	Basic Tax * 0.00	Penalties * 0.00	Total * 0.00

Upload scanned copy or screenshot of form 1606 payment. pdf and image(jpg, jpeg, png) only

**Select Files**      **Add Another Proof of Payment**

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Kind of Tax DOCUMENTARY STAMP TAX	Date of Payment * 08/01/2022	BCS/ROR/OR No. * 	Bank/RCO Code 
Validation No. * 	Basic Tax * 0.00	Penalties * 0.00	Total * 0.00

Upload scanned copy or screenshot of form 2000OT payment. pdf and image(jpg, jpeg, png) only

**Select Files**      **Add Another Proof of Payment**

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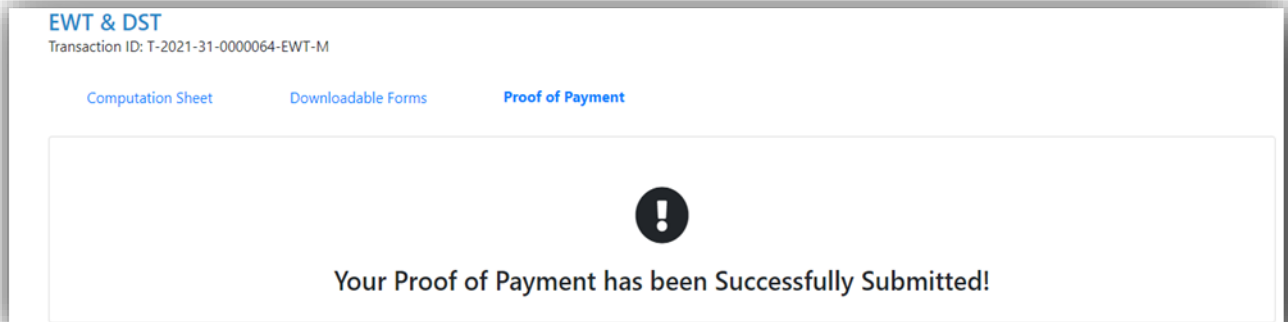
Kind of Tax CERTIFICATION FEE	Date of Payment * 08/01/2022	BCS/ROR/OR No. * 	Bank/RCO Code 
Validation No. * 	Basic Tax * 0.00	Penalties * 0.00	Total * 0.00

Upload scanned copy or screenshot of form 0605 payment. pdf and image(jpg, jpeg, png) only

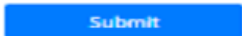
**Select Files**      **Add Another Proof of Payment**

**Submit**

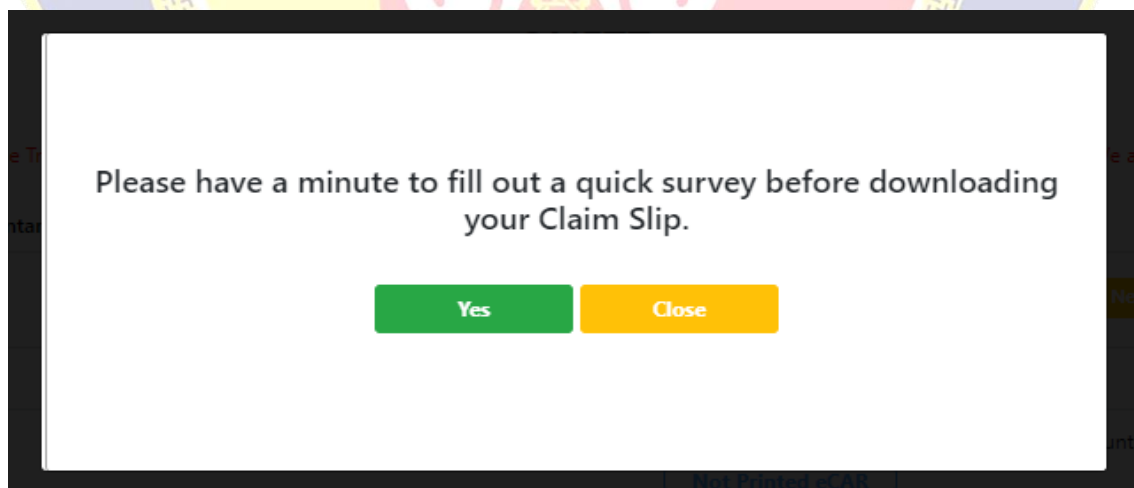
A message “Your Proof of Payment has been successfully submitted” will appear to confirm the submission.



In the event that the uploaded scanned copy of the proof of payment is not readable and cannot be used by the Collection Section to validate the payment made, the taxpayer may upload the clear copy of the proof of payment using the “[Computation Sheet](#)” tab, then

“[Add Another Document](#)” button, and click the  button.

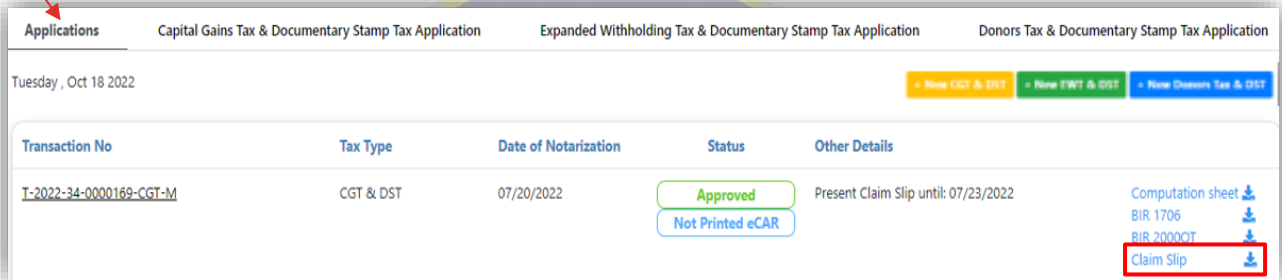
After the successful submission of proof of payment, the application will be forwarded to the Collection Section of the BIR for verification/validation of payment of tax due. The system shall also generate the Claim Slip. A quick survey will appear to be accomplished by the taxpayer before downloading the **Claim Slip** for eCAR.



If the submitted proof of payment has been returned to taxpayer for compliance, the old Claim Slip will be replaced with a new one upon re-submission/compliance of the taxpayer. The system will re-generate the new claim slip which shall be downloaded/printed again by the taxpayer.

## How to Download Claim Slip (CS)

1. From the “Applications” tab, click the  icon besides the “Claim Slip”.



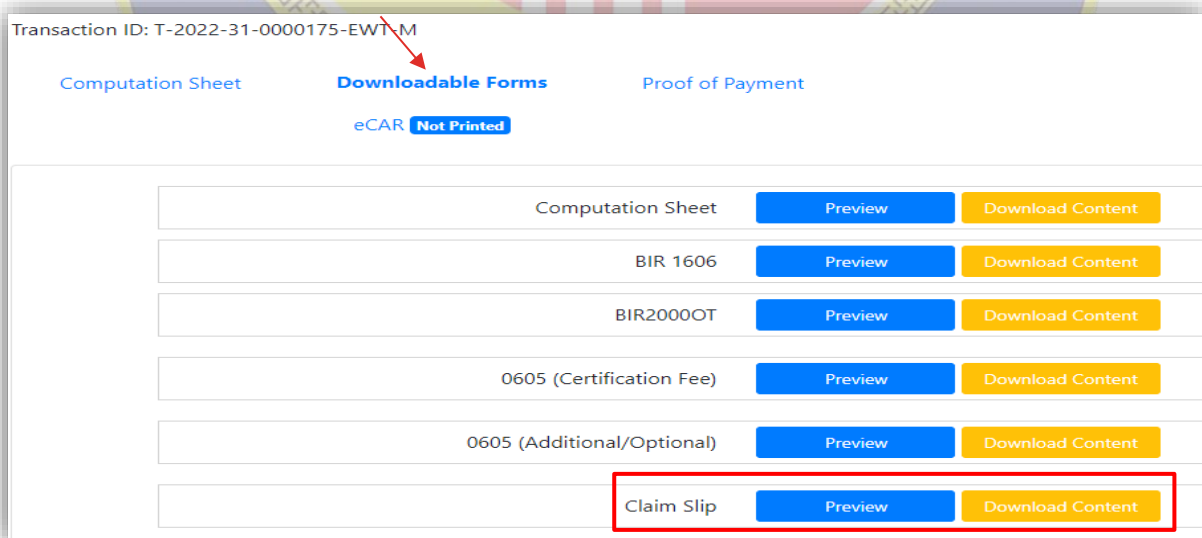
Tuesday, Oct 18 2022

[+ New CGT & DST](#)
[+ New EWT & DST](#)
[+ New Donors Tax & DST](#)

Transaction No	Tax Type	Date of Notarization	Status	Other Details
<a href="#">T-2022-34-0000169-CGT-M</a>	CGT & DST	07/20/2022	<a href="#">Approved</a> <a href="#">Not Printed eCAR</a>	Present Claim Slip until: 07/23/2022 <a href="#">Computation sheet</a> <a href="#">BIR 1706</a> <a href="#">BIR 2000OT</a> <a href="#">Claim Slip</a>

2. Or go to the Application Details and click the “Downloadable Forms” tab under Application Details.

To view, click the [Preview](#) button, and to download and print click the [Download Content](#) button.



Transaction ID: T-2022-31-0000175-EWT-M

[Computation Sheet](#)
[Downloadable Forms](#)
[Proof of Payment](#)

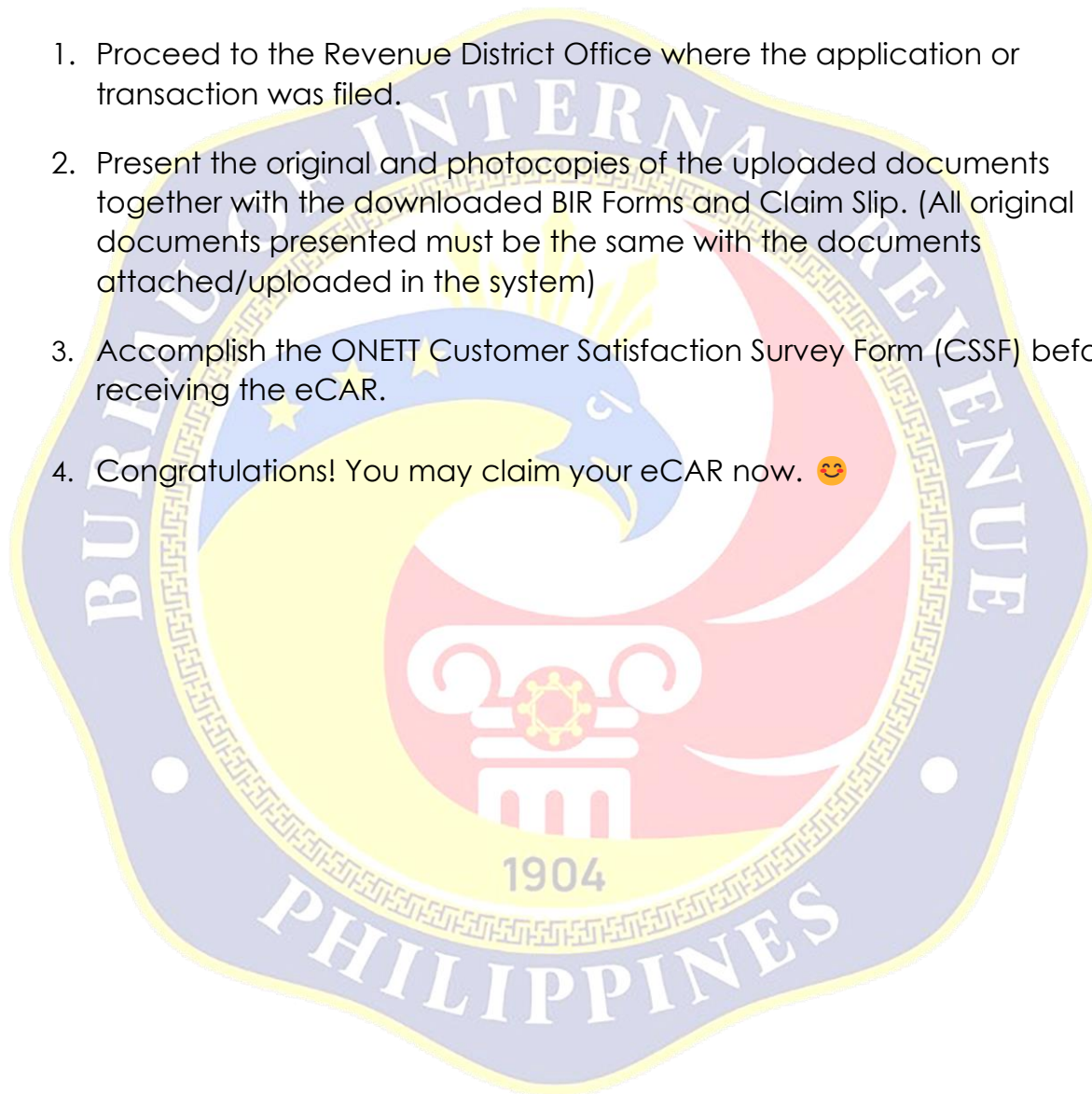
[eCAR](#)
[Not Printed](#)

Computation Sheet	<a href="#">Preview</a>	<a href="#">Download Content</a>
BIR 1606	<a href="#">Preview</a>	<a href="#">Download Content</a>
BIR2000OT	<a href="#">Preview</a>	<a href="#">Download Content</a>
0605 (Certification Fee)	<a href="#">Preview</a>	<a href="#">Download Content</a>
0605 (Additional/Optional)	<a href="#">Preview</a>	<a href="#">Download Content</a>
Claim Slip	<a href="#">Preview</a>	<a href="#">Download Content</a>



## **How to Claim the Electronic Certificate Authorizing Registration (eCAR)**

1. Proceed to the Revenue District Office where the application or transaction was filed.
2. Present the original and photocopies of the uploaded documents together with the downloaded BIR Forms and Claim Slip. (All original documents presented must be the same with the documents attached/uploaded in the system)
3. Accomplish the ONETT Customer Satisfaction Survey Form (CSSF) before receiving the eCAR.
4. Congratulations! You may claim your eCAR now. 😊



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