

Annex B

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