

**CHECKLIST OF DOCUMENTARY REQUIREMENTS (CDR)
DONOR'S 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.

a. MANDATORY REQUIREMENTS (Taxable/Exempt)

- TIN of all Donors
- Notarized Deed of Absolute Sale/Document of Transfer, but only photocopied document shall be retained by the BIR
- Certified true copy of the latest Tax Declaration issued by the Local Assessor's Office for land and improvement applicable to the taxable transaction
- 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 Certificate 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
- Proof that the donee is a qualified relative of the donor, if the donation is being taxed using the schedular rates (e.g. Birth Certificate, Marriage Contract, Baptismal Certificate, affidavit of a third party)
- Official Receipt/Deposit Slip for this purpose and duly validated return as proof of payment

b. ADDITIONAL REQUIREMENTS; if applicable

1. For Personal Properties

- Proof of valuation of shares of stock at the time of donation
- a. For listed stocks - certification of the price index from the PSE/latest FMV published in newspapers at the time of the transaction
- b. For unlisted stocks - latest audited financial statements of the issuing corporation with computation of the book value per share
- Certificate of Deposit/Investment/Indebtedness/Stocks for donated cash or securities
- Certificate of Registration of motor vehicle, if any

2. Others

- Special Power of Attorney, if the signatory on the document is not the owner as appearing in the Title
- Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative if tax exempt
- 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

"Annex A-5"

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a. MANDATORY REQUIREMENTS (Taxable/Exempt)

- TIN of all Donors
- Notarized Deed of Donation
- Certified true copy of the latest Tax Declaration issued by the Local Assessor's Office for land and improvement relevant to the date of transaction
- 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 Certificate of Title (CCT), Original Certificate of Title (OCT)
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