

Specify legal justification of request for relief citing the Article and tax treaty applicable, including precedent rulings issued on similar transaction:

Indicate if the herein transaction is subject of:

- Issue/s or transactions involving the same taxpayer which is the subject of an investigation, on-going audit, administrative protest, claim for refund or issuance of tax credit certificate, collection proceedings, or a judicial appeal.
- Industry issues. These are issues as determined by the Management Committee from time to time as such, which may not be the subject of a protest raised by a related party or unrelated taxpayer, so long as it involves the same issue.

Part IV DOCUMENTARY REQUIREMENTS

Documents	Date Submitted:
1. Letter providing information on transactions covered by treaty provisions and requested tax treaty treatment for such transactions, and legal justification.	
2. Original copy of proof of residence of income recipient such as a certification by the tax authority of its country or a copy of its Articles of Incorporation duly certified by the Securities and Exchange Commission (or its equivalent) / Philippine Consulate / Embassy of the respective country.	
3. Original copy of certification from the Securities & Exchange Commission that the income recipient is / is not registered to engage in business in the Philippines.	
4. Original copy of Special Power of Attorney duly executed by the income recipient / authorizing withholding agent / representative in the Philippines to file claim for tax treaty relief or certification by the withholding agent / representative that he is the duly authorized representative in the Philippines of the income recipient.	
5. Documents pertaining to the acquisition/transfer of shares by the applicant .	
6. Duly notarized certificate of Corporate Secretary of the Phil. corporation whose shares of stock were sold showing the number & value of the shares of the seller and the latter's percentage ownership of the corporation as of the date of sale and the acquisition date of the shares of stock.	
7. Comparative Schedule of Property, Plant & Equipment of Philippine Corporation using the prescribed format in Part V.	
8. Certified copy of Audited Financial Statements of the Phil. corporation as of the date of sale. If unavailable, the most recent financial statements adjusted up to the date of sale may be used.	
9. Other additional documents as may be deemed necessary for the processing of this application.	

Part V COMPARATIVE SCHEDULE OF PROPERTY, PLANT & EQUIPMENT* (PPE)

Particulars	Acquisition Cost	Previous Year		Current Year			Transaction Date		
		Accumulated Depreciation	Book Value	Depreciation Expense	Total Accumulated Depreciation	Book Value	Depreciation Expense	Total Accumulated Depreciation	Book Value
PPE1	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
PPE2	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
PPE3	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
<i>Totals</i>	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx

* The details of Property, Plant & Equipment shown must be in accordance with Revenue Regulations No. 4-86.

Part VI PERJURY DECLARATION

Under penalties of perjury, I/we, the undersigned, declare that I/we examined this application, including the accompanying documents, and to the best of my/our personal knowledge, belief, and information, the facts presented in support of the requested certification are hereby true, correct and complete.

Name and Position of Seller/Buyer/Agent of Seller and/or Buyer

Signature

