



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

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October 24, 2016

REVENUE MEMORANDUM CIRCULAR NO. 102-2016

SUBJECT : Clarification on the Requirement of Taxpayer Identification Number (TIN) for Members of Cooperatives Applying for Certificate of Tax Exemption (CTE) under Revenue Memorandum Order (RMO) No. 76-2010 and Revenue Memorandum Circular (RMC) No. 81-2010.

TO : All Internal Revenue Officers and Others Concerned

I. BACKGROUND

Revenue Memorandum Order (RMO) 076-2010 (*Prescribing the Policies and Guidelines in the Issuance of Certificate of Tax Exemption of Cooperatives and the Monitoring Thereof*) requires, for the issuance of the Certificate of Tax Exemption (CTE), that cooperatives submit, among others, an Original Copy of Certification under Oath of the List of Cooperative Members with their respective Taxpayer Identification Number (TIN) and their capital contributions, prepared by authorized official of the Cooperative. The above requirement has been relaxed by Revenue Memorandum Circular (RMC) No. 81-2010 which allowed, in lieu thereof, the submission of Certified Photocopy of the List of Cooperative Members with their Respective Capital Contributions.

The TIN requirement is pursuant to Executive Order (EO) No. 98, series of 1999, which requires persons, whether natural or juridical, dealing with all government agencies and instrumentalities, including government-owned and/or controlled corporations (GOCCs), and all local government units (LGUs), to incorporate their TIN in all forms, permits, licenses, clearances, official papers and documents which they secure from said government agencies, instrumentalities, GOCCs and LGUs.

II. PROCESSING AND ISSUANCE OF CTE

The concerned Revenue District Offices (RDOs) shall allow the processing and issuance/revalidation of CTEs of qualified cooperatives which do not have yet the TIN of members, provided that they submit, in lieu thereof, an original copy of Certification under oath of the list of cooperative members, with their full name and capital contribution. Cooperatives shall file the application for CTE using the duly accomplished BIR Form 1945 (*revised October 2016*), attached hereto as Annex "A", and submit other documentary requirements set forth under Section 5 (A) or (B) of RMO No. 76-2010, as the case may be.

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The concerned RDOs shall not deny or put on hold the processing and issuance of the CTE solely on the basis of the non-submission of the TIN of the cooperative members. It is clarified, however, that cooperatives, which have been granted with CTE under the preceding paragraph, are still required to complete and submit to the concerned RDO the required TINs of their members within **six (6) months** from the issuance of the CTE.

III. PROCESSING AND ISSUANCE OF TIN


The documentary requirements for the application of TIN have already been reduced under RMC No. 93-2016 in order to facilitate the issuance of TIN to those in marginalized sectors, including members of cooperatives. Under said Circular, a person who is not employed or engaged in business or practice of profession, may apply for a TIN by filing the duly accomplished BIR Form 1904 (attached hereto as Annex "B"), together with a photocopy of any identification issued by an authorized government body (e.g. birth certificate, voter's ID, community tax certificate or *cedula*, passport, driver's license, etc.) which shows the name, address and birthdate of the person.

In order to assist its members in securing TIN, the cooperative, with proper authorization from the members, may apply for the issuance of TIN in behalf of its members, by collating the duly accomplished BIR Form 1904 of the members and valid identifications in support thereof, which shall be submitted to the concerned RDO for the processing and issuance of the TIN.

IV. REVOCATION OF CTE

The non-submission by the cooperatives of the members' TIN requirement within six (6) months from the issuance of the CTE shall be a ground for the revocation of the CTE, in addition to those set forth under Section 8 of RMO No. 76-2010.

This Circular takes effect immediately and revokes all other circulars or issuances inconsistent herewith. All internal revenue officers are hereby enjoined to give this Circular as wide publicity as possible.


CAESAR R. DULAY
Commissioner of Internal Revenue

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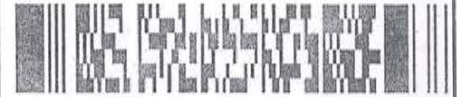
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BCS/
Item:

Application for Certificate of Tax Exemption for Cooperatives

For Cooperatives Registered under R.A. No. 9520



194510/16ENCSP1

BIR Form No.
1945
October 2016 (ENCS)
Page 1

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies must be filed with the BIR and one held by the Tax Filer.

1 Filing Reference No./Document Locator	2 Date of Application (MM/DD/YYYY)	3 Certificate of Tax Exemption
	/ /	<input type="checkbox"/> Original <input type="checkbox"/> Renewal

Part I – Background Information

4 Cooperative Identification Number (Assigned by CDA)	5 Date of CDA Registration
	/ /
6 Taxpayer Identification Number (TIN)	7 RDO Code
- - - 0 0 0 0 0	

8 Registered Name (Enter only 1 letter per box using CAPITAL LETTERS)

9 Registered Address (Indicate complete address)

10 Contact Number (Landline/Cellphone No.)	11 Email Address
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Part II – Business Structure

12 Type of Cooperative

13 Main Line of Business

14 Extent of Transaction Members Only Both Members and Non-Members (if this is marked, Items 15 and 16 shall be filled-up)

15 Accumulated Reserve and Divided Net Savings Not More Than Ten (10) Million Pesos In the amount of

More Than Ten (10) Million Pesos In the amount of

16 Share Capital Contribution P 15,000 or Less per Member More Than P 15,000 per Member

Part III – Undertakings and Covenant

<ol style="list-style-type: none"> That the cooperative was issued a Certificate of Good Standing by the Cooperative Development Authority on / / That at least twenty-five percent (25%) of the net income is returned to the members in a form of interest and/or patronage refunds. That the cooperative has applied for an update of BIR Registration as a condition to the processing of this application. That the cooperative has not filed any similar application or request for exemption with any other office of the Bureau of Internal Revenue That the matters presented in this Application are not identical to any application being considered or examined by the Bureau of Internal Revenue or is involved in any pending administrative appeal or court litigation or is pending in any other government agency. That the undersigned is executing this Application in accordance with the provisions of the Joint Rules and Regulations Implementing Articles 60, 61 and 144 of Republic Act No. 9520 and Revenue Memorandum Order No. 76-2010 dated September 27, 2010. That the undersigned declares under penalties or perjury, that he/she has examined this request, including the accompanying documents as required herein, and to the best of his/her knowledge, belief and information, the facts presented in support of this request for Certificate of Exemption are hereby true, correct and complete. 	<p>BUREAU OF INTERNAL REVENUE RECORDS MGT. DIVISION 3:27 P.M. OCT 24 2016 <i>Integr</i> RECEIVED</p>
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I declare under the penalties of perjury, that this form has been made in good faith, verified by me, and to the best of my knowledge and is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under it thereof. (If Authorized Representative, attach authorization letter and indicate TIN)

Stamp of Receiving Office and Date of Receipt

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Signature over Printed Name of President/Vice President/Principal Officer/Authorized Representative/Applicant

Application for Certificate of Tax Exemption for Cooperatives

For Cooperatives Registered under R.A. No. 9520



Part IV – Documentary Requirements

FOR ORIGINAL ISSUANCE OF CERTIFICATE OF TAX EXEMPTION (CTE)

- 1 Certified True Copies of the Articles of Cooperation and By-Laws, as certified by the Cooperative Development Authority (CDA);
- 2 Certified True Copy of the new Certificate of Registration issued by the CDA under the new Cooperative Code, as certified by the CDA;
- 3 Certified True Copy of the current Certificate of Good Standing/Certificate of Good Compliance issued by the CDA, effective on date of application;
- 4 Photocopy of the BIR Certificate of Registration (BIR Form No. 2303) of the Cooperative; and

ADDITIONAL REQUIREMENT

- 1 Original copy of Certification under Oath of the List of Cooperative Members with their capital contributions and respective Taxpayer Identification Number (TIN) prepared by authorized official of the Cooperative. In the absence of the said TIN, provide full name and the capital contribution. **[Non-submission by the Cooperative of the member's TIN requirement within six (6) months from the issuance of the CTE shall be ground for the revocation of the CTE]**

FOR RENEWAL OF CERTIFICATE OF TAX EXEMPTION (CTE)

- 1 Certified True Copy of the Certificate of Registration issued by the CDA under the new Cooperative Code, as certified by the CDA;
- 2 Certified True Copy of the Latest Articles of Cooperation and the Latest By-Laws of the Cooperative, as certified by the CDA;
- 3 Certified True Copy of the current Certificate of Good Standing/ Certificate of Good Compliance issued by the CDA, effective on the date of application **[No application for exemption will be processed in the absence thereof or submission of an expired Certificate of Good Standing];** and
- 4 Certified True Copy of Latest financial statements of the immediately preceding year duly audited by a BIR accredited independent certified public accountant.

BIR FORM NO. 1945 – GUIDELINES AND INSTRUCTIONS

This form shall be accomplished in three (3) copies and must be signed by the applicant who may either be the President or a responsible officer of the cooperative authorized to file this application for and in behalf of the cooperative. All fields must be mandatorily fill out, if not applicable the words "NOT APPLICABLE" or "NONE" should be an appropriate response.

This form shall be submitted only to BIR Revenue District Office where the cooperative is registered together with all the necessary documents mentioned in Part IV of this form.

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Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

For One-time Taxpayer and Person Registering under E.O. 98 (Securing a TIN to be able to transact with any government office)

Application for Registration

BIR Form No. **1904**
January 2000 (ENCS)

New TIN to be issued, if applicable
(To be filled up by BIR)

Fill in all appropriate white spaces. Mark all appropriate boxes with an "X".

1 Taxpayer Type	2 Classification	3 Date of Registration
<input type="checkbox"/> One-Time Taxpayer <input type="checkbox"/> E.O. 98	<input type="checkbox"/> Individual <input type="checkbox"/> Non-individual	(To be filled up by BIR) (MM / DD / YYYY)

Taxpayer Information

4 TIN	5 RDO Code	6 Sex
(For Taxpayer w/ existing TIN)	(To be filled up by BIR)	<input type="checkbox"/> Male <input type="checkbox"/> Female

7 Taxpayer's Name (Last Name, First Name, Middle Name, if Individual/Registered Name, if non-individual)

8 Civil Status

- Single/Widow/Widower/Legally Separated (No dependents)
- Head of the Family
- Single with qualified dependent
- Widow/Widower with qualified dependent
- Legally separated with qualified dependent
- Benefactor of a qualified senior citizen (RA No. 7432)

9 Spouse Information

9A Spouse Taxpayer Identification Number

9B Spouse Name

Last Name

First Name

Middle Name

10 Date of Birth / Date of Organization

11 Telephone Number

12 Municipality Code (To be filled up by BIR)

13 Local Address (Please indicate complete address)

14 Zip Code

15 Foreign Address (Please indicate complete address)

16 Zip Code

17 Contact Person/Accredited Tax Agent (if different from taxpayer)

18 Telephone Number

19 One-Time Transactions (To be filled up by one-time taxpayer only)

- A Sale, Assignment and / or Disposal of Shares of Stocks
- D Donation of Properties
- B Sale, Assignment and / or Disposal of Real Property(ies) classified as Capital Asset
- E Transfer of Properties by Succession (Death)

20 Tax Types (Choose only the tax types that are applicable to you)

- Withholding Tax
- Capital Gains Tax - Real Property
- Capital Gains Tax - Stocks
- Documentary Stamp Tax
- Donor's Tax
- Estate Tax
- Miscellaneous Tax (Specify)
- Non-Taxable (under EO 98)
- Others (Specify)

- C Sale, Assignment and / or Disposal of Real Property(ies) classified as Ordinary Asset
- F Others (Specify)

21 Declaration
I declare, under the penalties of perjury, that this form has been made in good faith, verified by me and to the best of my 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.

Stamp of Receiving Office and Date of Receipt

TAXPAYER/AUTHORIZED AGENT
(Signature over printed name)

R.G. Manabat & Co.
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TITLE/POSITION OF SIGNATORY

Attachments complete?
(To be filled up by BIR)
 Yes No

ATTACHMENTS: (Photocopy only)

- For Payor of Capital Gains Tax (Stock, Real Estate)
- Birth Certificate or any document showing name, address and birth date of taxpayer applicant
- Deed of Sale
- For Payor of Transfer Tax
- Donor's Tax
- Birth Certificate or any document showing name, address and birth date of the taxpayer (donor)
- Deed of Donation
- Estate Tax
- Death Certificate

- For Payor of Final Tax on Winnings
- Certification from awarding company/person
- For Vehicle Registrants
- Birth Certificate or any document showing name, address and birth date of the applicant
- Cash Invoice or Official Receipt or Deed of Sale
- For Other Applicants
- Birth Certificate or any document showing name, address and birth date of the applicant

POSSESSION OF MORE THAN ONE TAXPAYER IDENTIFICATION NUMBER (TIN) IS CRIMINALLY PUNISHABLE PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED.