



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

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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

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**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.

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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