

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

November 5, 2010

**REVENUE MEMORANDUM CIRCULAR NO. 81-2010**

**SUBJECT :** Clarification on the Documentary Requirements for the Application for Certificate of Tax Exemption for Cooperatives (BIR Form No. 1945) pursuant to Revenue Memorandum Order No. 76-2010 dated September 28, 2010

**TO :** All Internal Revenue Officers and Others Concerned.

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Revenue Memorandum Order No. 76-2010 dated September 28, 2010 was issued to prescribe the policies and guidelines for the issuance of Certificates of Tax Exemption for registered Cooperatives under Republic Act (RA) No. 9520, otherwise known as the "Philippine Cooperative Code of 2008".

In compliance with the submission of the additional requirement mentioned in Section 5 (A) of Revenue Memorandum Order No. 76-2010, this Circular is issued to allow the submission of the ***Certified Photocopy of the List of Cooperative Members with their Respective Capital Contributions*** submitted by the cooperatives in obtaining their Certificate of Confirmation of New Registration and Certificate of Good Standing with the Cooperative Development Authority (CDA).

All internal revenue officers are hereby enjoined to give this Circular a wide publicity as possible.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue