



BIR Form No.

1945

October 2016 (ENCS)

Page 1

Application for Certificate of Tax Exemption for Cooperatives

For Cooperatives Registered under R.A. No. 9520

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.



194510/16ENCSPI

1 RDO Filing Reference No./Document Locator

2 Date of Application (MM/DD/YYYY)

3 Certificate of Tax Exemption

/

/

Original

Renewal

Part I – Background Information

4 Cooperative Identification Number
(Issued by CDA)

5 Date of CDA Registration

/

/

6 Taxpayer Identification Number (TIN)

- 0 0 0 0 0

7 RDO Code

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

9 Registered Address (Indicate complete address)

10 Contact Number (Landline/C cellphone No.)

11 Email Address

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
Undivided 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

17

1. That the cooperative was issued a Certificate of Good Standing by the Cooperative Development Authority on
2. 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.
3. That the cooperative has applied for an update of BIR Registration as a condition to the processing of this application.
4. That the cooperative has not filed any similar application or request for exemption with any other office of the Bureau of Internal Revenue
5. 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.
6. 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.
7. 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.



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. (If Authorized Representative, attach authorization letter and indicate TIN)

Stamp of Receiving Office and Date of Receipt

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



194510/16ENCSP2

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 their 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 any responsible officer of the cooperative authorized to file this application for and in behalf of the cooperative. All fields must be mandatorily filled-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.