

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE

Quezon City

No.	072-2017
INO.	072-2017

CERTIFICATE OF REGISTRATION

TO ALL WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that International Care Ministries Foundation, Inc., duly accredited by the Philippine Council for NGO Certification (PCNC), with address at ICM Building, Lizares Avenue, Barangay 39, Bacolod City, Negros Occidental did on __June_01, _2017___, register as a donee institution in accordance with the provisions of Revenue Regulations No. 13-98 dated January 1, 1999, and, thus, the donation/s it received shall entitle the donor/s to FULL or LIMITED DEDUCTION pursuant to Section 34(H)(1) or (2), and EXEMPTION FROM DONOR'S TAX pursuant to Section 101 (A)(3) of the National Internal Revenue Code of 1997, subject to the representations and commitments set forth in the application for accreditation filed with the Philippine Council for NGO Certification (PCNC), the provisions of applicable rules and regulations of the Bureau of Internal Revenue and the terms and conditions set forth on the reverse side hereof.

This Certificate of Registration shall be valid until September 10, 2018 unless sooner revoked by this Office for violation of any provisions of Revenue Regulations No. 13-98, or upon withdrawal of the Certificate of Accreditation by PCNC.

In Testimony Whereof, I have hereunto set my hand at Quezon City,

Philippines this _____1st day of June J2017.



MARISSA O. CABREROS
Assistant Commissioner
Legal Service

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TERMS AND CONDITIONS OF THIS CERTIFICATE OF REGISTRATION

- (1) Any change or amendment in the charter or by-laws of the registrant should be communicated immediately to the Law and Legislative Division of the Bureau of Internal Revenue.
- Any donee institution which violates any provision of Revenue Regulations No. 13-98 may be disqualified either by suspension or cancellation of the right to avail of the privileges granted under Section 34(H)(1) or (2) and Section 101(A)(3) of the Tax Code of 1997, in addition to any administrative or criminal penalties provided for by laws or regulations.
- (3) Books of accounts and other accounting records of the donee institution and its actual operations for any taxable year (fiscal or calendar) shall be subject to annual verification by the Commissioner of Internal Revenue or his duly authorized representatives.
- (4) Administrative expenses should not exceed 30% of the donations for the year.
- (5) The donee institution shall file its income tax return/annual information return on or before the 15th day of the 4th month after the close of its taxable year at the RDO where its place of business is located, together with the following:
 - 1. A list of the donations and income received during the year, showing the name, address of the donors; the sources of income; the amount or market value of each donation and items of income and the disposition thereof;
 - 2. A list of the activities and/or projects undertaken by the institution and the cost of each undertaking indicating in particular where and how the donations has been utilized;
 - 3. A list of projects, their corresponding costs; the amount "set aside" and the status of funds balances at the end of the year;
 - 4. A declaration that the utilization requirements under Section 2(c) and 8 of these Regulations have been sufficiently complied with;
 - 5. A declaration that no part of the net income of the accredited non-stock, non-profit corporation /NGO inures to the benefit of any private stockholder or individual; and
 - 6. A declaration of the status of project implementation.
- Notwithstanding the exemption of donee institution under Section 30 of the Tax Code of 1997, its income of whatever kind and character from any of its properties, real or personal, or from any activity conducted for profit, regardless of the disposition made of such income, shall be subject to tax imposed under the Tax Code.

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BIR Form No.
2322
December 2014

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2. Personal Property(ies)					
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FOR PURPOSES OF DEDUCTIBILITY FROM GROSS INCOME (To be filled up by the Donor)

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Description	Condition (New/Used	d) Acquisitio	n Cost	Deprecia	tion	Net Book Valu	
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Real Property(ies): 2.a Land							
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structions							
The first page shall be filled Deductibility of Donation:	ed up by the Donee and the secon	d page shall be fille	ed up by th	ne Donor.			
	educted from the gross income sh	all he based on the	Not Pool	Value of the			
in the financial state	ments of the donor. Please attac	h certified true cop	v of Deed	of Sale of Bil	Il of Sa	le to the donor or a	
certification under o	ath by the donor of the Net Boo	k Value and acquis	sition cost.	The values de	eclared	by the donor shall	
still be subject to fur	ther confirmation by the Bureau a	as to its correctness	and accura	acv			
The Donee shall assume re For Regular Taxpayers:	esponsibility for the consecutive in	numbering of each (No.; xxx = number	Certificate	of Donation,	as follo	WS:	
Example:	D048-001-2014 (Donee below	ngs to RD No. 48, a	and Certific	cate is the first	t issued	for CY 2014)	
	LTS-xxx-20xx LTS = $Large$	Taxpayers Service	xxx = nu	imber of Certi	ficate;	20xx = year issued	
Consecutively numbered	LTS-012-2014 (Donee is a light certification of donation should	Large Taxpayer, and be distributed with	d Certification thirty (te is the twelft (30) days fron	h issue n recei	d for CY 2014) pt of donation, as	
follows: (1)	Original Copy - Donor						
(2) I	Ouplicate Copy - BIR						
(3)	Γriplicate Copy - Donee	*					



March 2, 2017

TO:

PCNC Certified Organizations

FROM:

PCNC Secretariat/ Luis P. Morales -

Re:

New BIR Policy on Validity of BIR Certificate of Registration of Donee Institutions and

Government Agency Certification/Accreditation

Warm Greetings!

From 2013 to 2016, BIR issued Certificates of Donee Institution Status that is co-terminus with the validity of the certification from government agencies (such as DSWD, DOST and other agencies that issue certifications with specific periods of validity), but subject to extension upon renewal of said concerned government agency certification/accreditation. BIR observed that in several cases, it takes organizations quite some time before they are able to renew their government certifications/accreditations. This created some difficulties on the part of BIR.

Beginning January 2017, we were advised by the Legal Services Department of BIR, that the BIR Certificate of Registration as Donee Institution shall be valid until the certification life of the Certificate of Registration issued by the concerned government agency. It shall no longer mention, "subject to extension upon presentation of renewed certification/accreditation from government agencies (such as DSWD, DOST and other agencies that issue certifications with specific periods of validity) certification/accreditation" as you will notice in the attached BIR Certificate of your organization. However, BIR does not prevent PCNC from re-endorsing the issuance of a BIR Certificate of Donee Institution Status which will be valid up to expiry date of PCNC Certification or Concerned Government Agency Certification, whichever comes first. We are in the process of clarifying with BIR what updated documents should be submitted to support the re-endorsement for BIR Certificate of Donee Institution Status of concerned organizations.

In view of the above, we strongly advise your organization to prepare and apply for the renewal of your government agency certification/accreditation early. For DSWD, we understand it is now willing to accept application for renewal three (3) months before the expiry date of its certification/accreditation. However, we are not sure if this is true for all regions.

Thank you.