



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

No. 018-2023

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 Unit W-1701, 1708, 1709 & 1710 17th Floor Philippine Stock Exchange Center, Exchange Road, Ortigas Center, San Antonio, Pasig City 1605 did on February 14, 2023, register as a donee institution in accordance with the provisions of Revenue Regulations No. 13-98 dated December 8, 1998, and donation/s 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)(2)¹ of the National Internal Revenue Code of 1997, as amended, 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 from January 30, 2023 until July 28, 2025 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 Feb 14, 2023.




LARRY M. BARCELO
Assistant Commissioner
Legal Service

00010588

K-1 /230112

¹ As renumbered by RA No. 10963 or TRAIN Law

**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.
- (2) 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)(2)² of the Tax Code of 1997, as amended, 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:
 - a. 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;
 - b. 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;
 - c. A list of projects, their corresponding costs; the amount "set aside" and the status of funds balances at the end of the year;
 - d. A declaration that the utilization requirements under Section 2(c) and 8 of these Regulations have been sufficiently complied with;
 - e. 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
 - f. A declaration of the status of project implementation.
- (6) Notwithstanding the exemption of donee institution under Section 30 of the Tax Code of 1997, as amended, 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 of 1997, as amended.

² Ibid



Name of Institution/Organization

Address

BIR Registration No. _____

Dated _____

No. _____

CERTIFICATE OF DONATION

(To be filled up by the Donee)

TO ALL WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that _____
(Name of Institution)

TIN _____, with address at _____
(Address of Institution)

did, on _____, _____, donate () Cash () Personal Property(ies), () Real Property(ies)

described as follows:

1. () Cash () Check P _____
Bank Name _____ Check No _____

2. Personal Property(ies)

Description	Condition (New/Used)	Quantity

3. Real Property(ies)

3.a Land

Location	Area	TCT No.	Tax Declaration No.

3.b Improvements

Description	Location	Tax Declaration No.

Given this _____ day of _____, _____.

Signature

Name

Position / Title

TIN: _____

(Please see the reverse side hereof)

VALUATION OF DONATION
FOR PURPOSES OF DEDUCTIBILITY FROM GROSS INCOME
(To be filled up by the Donor)

1. Personal Property(ies):

Description	Condition (New/Used)	Acquisition Cost	Depreciation	Net Book Value
Total Value of Personal Property(ies)				P _____

2. Real Property(ies):

2.a Land

Location	TCT No.	Acquisition Cost

2.b Improvements

Description	Location	Acquisition Cost	Depreciation	Net Book Value
Total Value of Improvement/s				P _____

TOTAL AGGREGATE VALUE OF DONATION

P _____

Signature

Name

Position / Title

TIN

Instructions

1. The first page shall be filled up by the Donee and the second page shall be filled up by the Donor.
2. Deductibility of Donation:
 - a. The amount to be deducted from the gross income shall be based on the Net Book Value of the said property as reflected in the financial statements of the donor. Please attach certified true copy of Deed of Sale or Bill of Sale to the donor or a certification under oath by the donor of the Net Book Value and acquisition cost. The values declared by the donor shall still be subject to further confirmation by the Bureau as to its correctness and accuracy.
3. The Donee shall assume responsibility for the consecutive numbering of each Certificate of Donation, as follows:

For Regular Taxpayers : Dxxx-xxx-20xx Dxxx= RDO No.; xxx = number of Certificate; 20xx = year issued
 Example: D048-001-2014 (Donee belongs to RD No. 48, and Certificate is the first issued for CY 2014)

For Large Taxpayers : LTS-xxx-20xx LTS = Large Taxpayers Service; xxx = number of Certificate; 20xx = year issued
 Example : LTS-012-2014 (Donee is a Large Taxpayer, and Certificate is the twelfth issued for CY 2014)
4. Consecutively numbered certification of donation should be distributed within thirty (30) days from receipt of donation, as follows:
 - (1) Original Copy - Donor
 - (2) Duplicate Copy - BIR
 - (3) Triplicate Copy - Donee