



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),
(Date of Donation)

() 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: _____

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