

CHECKLIST OF GENERAL DOCUMENTARY REQUIREMENTS PER RMO _____**Non-Stock, Non-Profit Corporations other than Educational under Sec. 30, NIRC**

Name of Corporation: _____

Type of Corporation: _____

Action Officer: _____

| | |
|--|--|
| 1. Original copy of application letter for issuance of Tax Exemption Ruling. The letter shall cite the particular paragraph of Section 30 of the NIRC, as amended, under which the application for exemption/revalidation is being based. | |
| 2. Certified true copy of the latest Articles of Incorporation (AOI) and By-Laws issued by the Securities and Exchange Commission. The AOI must state that: | |
| i. It is a non-stock, non-profit corporation; | |
| ii. No part of the corporation or association's net income shall inure to the benefit of any private individual; and | |
| iii. The trustees of the non-profit corporation or association do not receive any compensation or remuneration. | |
| iv. in case of dissolution, assets of the corporation shall be transferred to similar institution or to the government | |
| 3. Original copy of Certification under Oath by an executive officer of the corporation or association containing: | |
| i. A full description of the past, present, and proposed activities of the corporation or association | |
| ii. A narrative description of anticipated receipts and contemplated expenditures; and | |
| iii. A detailed description of all revenues which it seeks to be exempted from income tax. | |
| iv. Amount of income, compensation, salaries or any emoluments paid by the corporation or association to its trustees, officers and other executive officers | |
| 4. Original copy of the Certification issued by the RDO where the corporation or association is registered, indicating the TIN of the corporation, and certifying that said corporation is not the subject of any pending investigation, on-going audit, pending tax assessment, administrative protest, claim for refund or issuance of tax credit certificate, collection proceedings, or a judicial appeal; or if thereby be any, the Original copy of the Certification issued by the RDO on the status thereof. | |
| 5. Certified true copies of the Income Tax Returns or Annual Information Returns and Financial Statements of the corporation or association for the last three (3) years | |