

BIR Checklist of Documentary Requirements (CDR) of Donor's Tax

- TIN** of Donor(s) and Donee(s)
- Notarized Deed of Donation/Document of Transfer**
- Certified true copy of the latest **Tax Declaration** issued by the Local Assessor's Office.
- Certified True Copy of **Transfer Certificate of Title (TCT), Condominium Certificate of Title CCT, Original Certificate of Title (OCT).**
- Certificate of No Improvement** issued by the Assessor's Office, if applicable.
- Official Receipts/ Deposit Slip** and duly validated Return (BIR Form 1800) as Proof of payment.

1. For Personal Properties

- Proof of valuation of shares of stock** at the time of donation
 - a. For listed stocks – certification of price index from the PSE/latest FMV published in newspapers at the time of the transaction.
 - b. For unlisted stocks – latest audited financial statements issuing corporation with computation of the book value per share.
- Certificate of Deposit/ Investment/ Indebtedness/ Stocks** for donated cash or securities.
- Certificate of Registration of motor vehicle**, if any.

2. Others

- Special Power of Attorney**, if the signatory on the documents is not the owner as appearing in the Title.

Important:

1. Processing of Transaction Commence only upon submission of Important Documents.
2. In all instances wherein Xerox or photocopies are submitted, the original must be presented for authentication.