

Annex A-7"

CHECKLIST OF DOCUMENTARY REQUIREMENTS (CDR)
ON SALE OF SHARES OF STOCKS NOT TRADED THRU STOCK EXCHANGE

IMPORTANT:

1. Processing of transaction commence only upon submission of COMPLETE DOCUMENTS.
2. In all instances wherein xerox or photocopies are submitted, the original must be presented for authentication.

a. MANDATORY REQUIREMENTS (Taxable/Exempt)

☐

TIN of Seller

☐

Notarized Deed of Absolute Sale/Document of Transfer, but only photocopied document shall be retained by the BIR

☐

Photocopy of stock certificate

☐

Proof of acquisition cost (i.e., Deed of Sale; FMV at the time of acquisition)

☐

Official Receipt/Deposit Slip and duly validated return as proof of payment

b. ADDITIONAL REQUIREMENTS; if applicable

1. For claiming expenses of sale

☐

Proof of claimed deductions such as official receipts and/ invoices

2. For unlisted stocks

☐

Audited Financial Statements of the issuing corporation nearest the transaction date

3. For listed shares

☐

Price published in newspapers on the transaction date

4. Others

☐

Certificate of Exemption/BIR Ruling issued by the Commissioner of Internal Revenue or his authorized representative, if tax exempt

☐

Such Other requirements as may be required by law/rulings/regulations/other issuances

NAME OF TAXPAYER

DATE RECEIVED

ONETT OFFICER

DATE ISSUED

HEAD ONETT TEAM

Telephone No:

Instruction: Prepare in duplicate and ascertain that CDR is signed by Head ONETT Team before release to taxpayer

Distribution: Original - Attach to Docket
 Duplicate - Taxpayer's Copy

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