

**REVENUE MEMORANDUM ORDER NO. 15-2020** issued on June 3, 2020 prescribes the updated procedures in the acceptance of property donations to the BIR pursuant to Revenue Delegation Authority Order (RDAO) No. 4-2010, as amended by RDAO No. 4-2019.

Upon receipt of communication from the donor signifying its desire to donate property/ies to the BIR, the user or intended beneficiary, through the Assistant Commissioner concerned (for National Office)/Regional Director concerned (for Regional Office) shall follow the procedures in the acceptance of property donations specified in the Order.

The signatory to the Deed of Donation are as follows:

<b>Classification</b>	<b>Signatory</b>
A. Real Property (i.e. Lot and Building)	Commissioner of Internal Revenue
B. Other assets <ul style="list-style-type: none"> <li>a. Above ₱12M</li> <li>b. ₱12M and below               <ul style="list-style-type: none"> <li>b.1 Information Technology (IT)</li> <li>b.2 Non-IT</li> </ul> </li> </ul>	Commissioner of Internal Revenue  Deputy Commissioner, Information Systems Group  Deputy Commissioner, Resource Management Group