

REVENUE MEMORANDUM ORDER NO. 42-2020 issued on December 1, 2020 prescribes the guidelines in the submission of the Monthly Report on Issuance/Denial of Tax Exemption of cooperatives and non-stock, non-profit associations/ organizations pursuant to Republic Act (RA) No. 9520 and Section 30 of the Tax Code of 1997, as amended, respectively.

The Order covers the submission of reports for all issued Certificate of Tax Exemption (CTEs) to cooperatives beginning January 1, 2018 (effectivity of Tax Reform for Acceleration and Inclusion or TRAIN Law) and the submission of reports for all CTEs issued to non-stock, non-profit organization/association by the Regional Offices beginning July 24, 2019 (date of issuance of Revenue Memorandum Order No. 38-2019).

All Regional Directors shall submit the following reports on or before the 15th day of the following month:

- A. Monthly Summary Report of Certificate of Tax Exemption Issued for Cooperatives
 - i. Hard copy, together with copies of CTE, to the Assistant Commissioner, Legal Service; and
 - ii. Soft copy to the Audit Information Tax Exemption and Incentives Division through aiteid@bir.gov.ph, copy furnished the Legal Service (faith.farochilen@bir.gov.ph) and the Law and Legislative Division (juanito.balbastre@bir.gov.ph).
- B. Monthly Summary Report of Certificate of Tax Exemption Issued for Non-Stock, Non-Profit Organization/Association
 - i. Hard copy, together with copies of CTE, to the Assistant Commissioner, Legal Service; and
 - ii. Soft copy to the Legal Service (faith.farochilen@bir.gov.ph) and the Law and Legislative Division (juanito.balbastre@bir.gov.ph).
- C. Monthly Summary Report of Denied Tax Exemption Applications for Non-Stock, Non-Profit Organization/Association)
 - i. Hard copy, together with copies of Rulings issued by the Region denying the application, to the Assistant Commissioner, Legal Service; and
 - ii. Soft copy to the Legal Service (faith.farochilen@bir.gov.ph) and the Law and Legislative Division (juanito.balbastre@bir.gov.ph).

Non-compliance with the prescribed deadlines on the submission of reports is considered violation of office rules and regulations subject to penalty defined in the Revised Code of Conduct, as implemented by Revenue Memorandum Order No. 53-2010.