REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

Certificate of Tax Exemption No.
DT-0419-2020

CERTIFICATE OF TAX EXEMPTION

issued to

MILAGROS DICHOSO MEYER
Calamba Rd., Tolentino East, Tagaytay City 4120
TIN:

This certifies that the donation under the Deed of Donation dated December 21, 2018, executed by the MILAGROS DICHOSO MEYER in favor of:

Name of Donee	TIN	Address
WORK OF MARY OR FOCOLARE MOVEMENT FOR MEN, INC.[1]		4800 Valenzuela St., Zone 060, Brgy 603, Sta. Mesa, Manila 1002

covering the following property:

Transfer Certificate of Title No.	Area (sq.m.)	Area Donated (sq.m.)	Location
			Barrio of Sungay, Tagaytay City

being a gift in favor of a **charitable** corporation is exempt from the payment of the donor's tax pursuant to Section 101(A)(2)[2] of the Tax Code of 1997, as amended, subject to the condition that not more than thirty percent (30%) of said gift shall be used by the donee for administration purposes.

Moreover, Section 185 of Regulations No. 26, otherwise known as the Revised Documentary Stamp Tax Regulations, implementing Title VII of the Tax Code, provides that conveyances of realties not in connection with a sale, to trustees or other persons without consideration are not taxable. Accordingly, the Deed of Donation is not subject to the documentary stamp tax prescribed under Section 196 of the Tax Code, as amended, but only to the documentary stamp tax imposed under Section 188 of the Tax Code of 1997, as amended by R.A. No. 10963 or TRAIN Law.

This Certificate of Tax Exemption is being issued on the basis of the facts and documents as represented and submitted. However, if upon investigation, the BIR ascertains that the facts are different, then this Certificate shall be considered null and void.

Issued this _____ day of JUL 24 2020, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

K-1-JAC

035794

[1] Doing business under the name and styles of NEW CITY PRESS-FOCOLARE; CATHOLIC BOOK CENTER, AND FOCOLARE CARPENTRY TRAINING CENTER.
[2] Renumbered by Republic Act No. 10963.