

CHECKLIST OF DOCUMENTARY REQUIREMENTS (CDR)
ON SALE OF REAL PROPERTY SUBJECT TO CAPITAL GAINS TAX

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 and Buyer
Notarized Deed of Absolute Sale/Document of Transfer, but only photocopied document shall be retained by the BIR
Certified true copy of the latest Tax Declaration issued by the Local Assessor's Office for land and improvement applicable to the taxable transaction
Owner's Copy for presentation purposes only together with the photocopy thereof for authentication or Certified True Copy of Transfer Certificate of Title (TCT), Condominium Certificate of Title (CCT), Original Certificate of Title (OCT)
Sworn Declaration of No Improvement by at least one (1) of the transferees or Certificate of No Improvement issued by the Assessor's Office, if applicable
Official Receipt/Deposit Slip for this purpose and duly validated return as proof of payment

b. Other requirements, applicable

- Special Power of Attorney, if the person signing on the document is not the owner as appearing in the Title
Certification of the Phil. Consulate, if document is executed abroad
Location plan/vicinity map if zonal value cannot readily be determined from the documents submitted
Such Other requirements as may be required by law/rulings/regulations/other issuances

d. ADDITIONAL REQUIREMENTS for Ante dated Sales

- a. Certified True Copy of the Deed of Sale/Assignment/Exchange issued by the Clerk of Court of the City or Municipality where the Notary Public is registered or from the Regional Trial Court of Office of the Executive Judge of the City or Municipality where the Notary Public is registered or from the National Archives Office
b. Such Other requirements as may be required by law/rulings/regulations/other issuances

NAME OF TAXPAYER

ONETT OFFICER

HEAD ONETT TEAM

DATE RECEIVED

DATE ISSUED

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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