



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

July 21, 2016

REVENUE MEMORANDUM ORDER NO. 42-2016

SUBJECT : PRESCRIBING THE GUIDELINES AND PROCEDURES IN THE IMPLEMENTATION OF REPUBLIC ACT NO. 9505, OTHERWISE KNOWN AS THE PERSONAL EQUITY AND RETIREMENT ACCOUNT (PERA) ACT OF 2008.

TO : ALL INTERNAL REVENUE OFFICIALS AND EMPLOYEES AND OTHERS CONCERNED

I. BACKGROUND

Republic Act No. 9505, otherwise known as the "Personal Equity and Retirement Account (PERA) Act of 2008", establishes the legal and regulatory framework of retirement plans for persons, comprised of voluntary personal savings and investments while providing various tax incentives and privileges.

Under the law, individuals are allowed to set up their own PERA which shall enjoy certain tax incentives. The Bureau issued Revenue Regulations (RR) No. 17-2011 on October 27, 2011 to clarify the implementation of the tax provisions of the PERA Act of 2008.

With the engines all set out for the proper implementation of the provisions of the PERA Act of 2008, many employers are expected to take this opportunity to become an agent in furthering the objective of the State to promote capital market development and savings mobilization. Employees, including self-employed individuals and Overseas Filipinos, can start planning their future by establishing their own PERA.

II. OBJECTIVES:

1. To set the guidelines and procedures for proper administrative reporting of PERA transactions involving contributions, income, withdrawals and/or terminations;

2. To provide the procedures that will serve as guide to the concerned offices in matters involving PERA-related transactions;

3. To prescribe simplified procedures and uniform formats for PERA-related forms and reports; and

4. To establish a system for coordinated monitoring of tax privileges and incentives granted to qualified PERA contributions.

III. GUIDELINES

1. The BIR's PERA Processing Office (i.e., the Audit Information, Tax Exemption and Incentives Division (AITEID) under the Assessment Service) shall accept only Applications for

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Accreditation (BIR Form No. 1941) (Annex "A") filed by pre-qualified PERA Administrator based on "Qualification Certificate" issued by the concerned Regulatory Authority (i.e., Bangko Sentral ng Pilipinas (BSP) or the Securities and Exchange Commission (SEC) or the Insurance Commission (IC));

2. Upon approval of the Application for Accreditation, the AITED shall issue Certificate of Accreditation (BIR Form No. 2336) (Annex "A-1") to the PERA Administrator, a copy of which shall be transmitted to the concerned Revenue District Offices (RDOs)/Offices under the Large Taxpayers Service (LTS) having jurisdiction over the PERA Administrator, for proper monitoring and to ensure that the PERA Administrator maintains a separate set of books of accounts to record all PERA contributions and related transactions (e.g., income earned by the PERA Assets, withdrawals, and/or terminations thereof);

3. The accreditation of a PERA Administrator shall be valid from the date of issuance of the Certificate of Accreditation until it is suspended or revoked for violation of any of the provisions of Republic Act (RA) 9505, or for any of the grounds stated under Section 17 thereof, as enumerated under Rule 4.D of the Rules and Regulations implementing the PERA Act of 2008;

4. The PERA Administrator shall be designated by the Contributor to handle the administration of PERA established by the employee which, together with the contribution made by the employer, if any, shall not exceed the employee's qualified PERA and/or employer, self-employed, Overseas Filipinos, or in representation of such Overseas Filipinos) are under its exclusive administration through an on-line validation with the PERA Contributor's database to be established by the BSP as provided under Rule 4.A.4 of the Rules and Regulations implementing the PERA Act of 2008;

5. Contributions to PERA can come from employees and/or their employers or self-employed individuals which shall not exceed Php100,000.00 per calendar year, or Php200,000.00 per calendar year if the contributor is an Overseas Filipino as defined in Rule 7 of the Rules and Regulations implementing the PERA Act of 2008;

6. A Contributor may create and maintain a maximum of five (5) PERAs at any one time. However, each PERA shall be confined to only one category of PERA Investment Product. Thus, a Contributor can have five (5) PERAs and five (5) categories of PERA Investment Products;

7. An employee or self-employed qualified Contributor shall be entitled to a five percent (5%) tax credit of the aggregate qualified PERA contributions made in a calendar year which shall be allowed to be credited only against their income tax liabilities.

An Overseas Filipino Contributor with taxable income in the Philippines shall be entitled to a five percent (5%) tax credit to be claimed against any internal revenue tax liabilities, excluding his/her withholding tax liabilities as a withholding agent. However, Overseas Filipino Contributor without taxable income in the Philippines shall also be entitled to a five percent (5%) tax credit but will eventually be forfeited in favor of the government.

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Tax credits arising from PERA contributions can be used as payment for delinquent accounts but in no case be refundable or convertible into cash or transferrable to any other party.

A separate issuance will be released for the detailed procedure on the processing and utilization of tax credit;

8. A qualified employer's contribution to the employee's PERA shall not be entitled to 5% tax credit but can be claimed as a deduction from its gross income, but only to the extent of its contribution that would complete the maximum allowable PERA contribution under Rule 8 of the Rules and Regulations implementing the PERA Act of 2008. The qualified contribution shall likewise be exempt from withholding tax on compensation and final withholding tax on fringe benefits;

9. In relation to item 8 above, the PERA Administrator shall file the following with the concerned RDOs/Offices under the LTS having jurisdiction over the same:

a. Certification of Aggregate Amount of Qualified PERA Contribution (BIR Form No. 2338) (Annex "E") within forty five (45) days from the close of the calendar year; and

b. Application for PERA-TCC (BIR Form No. 1942) (Annex "D"), within ninety (90) days from the end of the calendar year (for qualified Overseas Filipinos and self-employed Contributor);

10. An employee or self-employed or Overseas Filipino Contributor retains the prerogative to make investment decisions pertaining to his PERA, including contributions made by an employer in favor of an employee;

11. All incomes earned from the investments and re-investments of PERA assets in PERA investment Products accredited by the concerned Regulatory Authority are not included in the maximum allowable PERA contribution;

12. All incomes earned from the investments and re-investments of PERA assets in PERA investment products accredited by the concerned Regulatory Authority shall be exempt from income taxes under Rule 11 of the Rules and Regulations implementing the PERA Act of 2008, but subject to other taxes applicable to the investment income (e.g., Percentage Tax, Value Added Tax, Stock Transaction Tax and Documentary Stamp Tax);

13. The following are Qualified PERA Distributions (QPD) which shall be excluded from the gross income of the Contributor and shall not be subject to income tax nor to estate tax in the hands of the heirs or beneficiaries of the Contributor:

a. QPD received by the Contributor after the Contributor and/or his/her employer has made qualified PERA contributions for at least five (5) years and the Contributor reaches the age of fifty-five (55);

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18. The concerned RDOs/Offices under the LTS having jurisdiction over the PERA Administrator shall validate the computed amount of penalties imposed on the Contributor on his/her early withdrawal or termination and to verify the attached proof

17. The concerned RDOs/Offices under the LTS having jurisdiction over the PERA Administrator may recommend, after due notice, hearing and verification, the disqualification, suspension, or revocation of accreditation of PERA Administrator under any of the grounds enumerated under Rule 4.D of the Rules and Regulations implementing the PERA Act of 2008;

a. Certification of Entitlement to 5% Tax Credit for Employee-Contributor (BIR Form No. 2339) (Annex "E-1") of his/her qualified PERA contributions for release to the PERA Administrator which/who will in turn transmit such certificate to the employer for purposes of automatically adjusting the withholding tax on employee's compensation income; or
b. PERA Tax Credit Certificate (TCC) to be issued in the name of the qualified Overseas Filipino or self-employed Contributor for release to the PERA Administrator which/who shall in turn give to the PERA Contributor the said TCC (BIR Form 2337) Annex "D-1";

16. The concerned RDOs/Offices under the LTS shall issue the following as the case may be:

15. All the required reports summarized in Annex "B" hereof, shall be submitted to AITED thru e-mail and receipt of the same shall likewise be acknowledged thru a reply e-mail;

14. The PERA Administrator shall submit, thru the AITED e-mail, the quarterly and annual reports of PERA transactions (e.g., Qualified PERA Contributions, Incomes Earned by PERA Assets, Qualified PERA Distributions, Early Withdrawals or Terminations) made by Contributors under its administration within the prescribed deadline as indicated in Summary of Reports Required to be Submitted by the PERA Administrator (Annex "B") of this memorandum order;

e. Immediate transfer of proceeds to another PERA Investment Product and/or another Administrator, who has been discredited either by the BIR or the concerned Regulatory Authority, within two (2) working days from withdrawal thereof;

d. When the Contributor becomes permanently totally disabled as defined under the Employees Compensation Law, Social Security Law, or Government Service Insurance System Law, provided that he/she has a certification from the concerned government agency; or

c. When the Contributor had an accident or illness-related hospitalization in excess of 30 days, provided that there is a notarized doctor's certificate attesting to the facts of the case;

b. QPD received by the heirs or beneficiaries of the Contributor upon the death of the latter regardless of his/her age and the number of his/her yearly contributions at the time of his/her death;

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1.1 Receive the duly accomplished Application for Accreditation as PERA Administrator (BIR Form No. 1941).

1. Process Application for Accreditation as PERA Administrator (BIR Form No. 1941)

A. The Audit Information Tax Exemption and Incentives Division (AITEID) shall:

IV. PROCEDURES

23. All data pertaining to PERA transactions shall be considered strictly confidential and shall be utilized exclusively for internal revenue tax purposes. The heads of the concerned offices shall be responsible for all PERA data furnished/disseminated to their respective offices and the same shall not be divulged to any unauthorized personnel within and outside the Bureau. Any unauthorized disclosure by any revenue personnel shall be a ground for the imposition of administrative sanctions and filing of appropriate charges against the erring official or employee. Any information that will not require disclosure of the name of the Contributor is excluded from the prohibition, for regulatory purposes.

22. The PERA Administrator shall attest to the completeness and accuracy of the data/information contained in all the prescribed reports summarized in Annex "B" hereof. Failure to supply correct and accurate information shall be a ground for the invalidation of its accreditation and shall subject the PERA Administrator to the applicable criminal penalty under Sec 255 of the NIRC of 1997, as amended; and

21. The Revised Schedule of Compromise Penalties under Revenue Memorandum Order No. 7-2015 shall be imposed for each and every case of non-submission or late submission of required reports during a taxable year by PERA Administrator. For this purpose, failure to supply any of the reports required shall constitute a single act of omission;

20. All the concerned Information Systems Group (ISG) Offices shall provide adequate support to AITEID and the concerned RDOs/Offices under the LTS to ensure the proper dissemination of data/information to the concerned offices and for the coordinated monitoring of the tax privileges and incentives granted under the PERA Act;

19. All the concerned offices shall monitor the compliance of all PERA Administrators under their respective jurisdiction. All the undertakings of the concerned offices relative to this Order shall be monitored by the AITEID and shall be factored in the evaluation of their respective performance based on Key Performance Indicators (KPIs);

A separate issuance will be released by the BIR on the computation of penalties under the different possible scenarios;

Taxes from all income earned from investments and reinvestments of PERA assets and utilized tax credits and the corresponding penalties imposed under the tax code shall be computed and deducted on the net proceeds of withdrawal or termination of PERA.

of payments of the said penalties based on the quarterly/annual report of early withdrawal or termination submitted by the PERA Administrator.

1.2 Ascertain the completeness of the submitted documents pursuant to Rule 4.A.3 of the Rules and Regulations implementing the PERA Act of 2008:

- 1.2.1 Qualification Certificate issued by the concerned Regulatory Authority;
- 1.2.2 Tax Clearance for PERA Administrator (BIR Form No. 2342) (Annex "A-3") issued by the Regional Director/Assistant Commissioner of LTS that the PERA Administrator is a regular filer and has no final and executory liability; and
- 1.2.3 Proof of payment of P500.00 Accreditation fee using BIR Form No. 0605.

1.3 Acknowledge receipt if documents are in order by stamping 'Received' on the three (3) copies of the application form to be distributed as follows:

Original	Duplicate	Triplicate
PERA Administrator - for approval/disapproval	PERA Administrator - to be transmitted to concerned RDO/offices	PERA Administrator - to be transmitted to concerned RDO/offices
under the LTS and to be attached to the approved Certificate of Accreditation		
ATTEID (for office file)		

1.4 Indicate the Application Number (AN) immediately upon receipt of the application and the complete supporting documents, on the appropriate space provided thereon. The AN shall contain the year of filing and shall be numbered sequentially following the order of receipt of the Application for Accreditation, illustrated as follows:

Office	Year	Accreditation No.
ATTEID	2013	001

1.5 Maintain a record of all relevant information in the PERA System. The system shall contain the following information:

- Name and TIN of Applicant
- Date of Receipt of the application
- Application Number
- Registered Address – Main Office
- Regulatory Authority issuing the Qualification Certificate

1.6 Approve/Disapprove the Application for Accreditation as indicated in Parts III and IV of Application for Accreditation as PERA Administrator (BIR Form No. 1941) (Annex "A"). Mark the appropriate box to indicate the approval/disapproval of the application and affix signature on the space provided therein, illustrated as follows:

Part III
17 Recommended for

Approved

Disapproval

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2. Extract and, disseminate all pertinent data/information to/from the concerned RDOs/Office under LTS on a monthly/quarterly basis:

1.11 Transmit the Summary List of Approved Application for PERA Accreditation consisting of the name of the Administrator and the CAN (Annex "A-2") and the corresponding Certificate of Accreditation (Annex "A-1") to the concerned RDOs/Offices under LTS having jurisdiction over the PERA Administrator and to the Regulatory Authority that issued the Qualification Certificate.

1.10 Send a notification letter to the applicant indicating the reason for disapproval if the Application for Accreditation is disapproved;

1.9 Release the original copy of the approved Application for Accreditation and the Certificate of Accreditation to the concerned PERA Administrator upon presentation of proper/valid identification cards or documents;

Office	Year	Application No. (AN)	Regulatory Authority	Certificate of Accreditation No. (CAN)
AITEID	2013	001	BSP01	001

1.8 Assign sequential Certificate of Accreditation Number (CAN) illustrated as follows:

Original	PERA Administrator	AITEID - to be transmitted to concerned RDOs/Offices	Duplicate	Triplicate
		under the LTS		AITEID (for office file)

1.7 Prepare the Certificate of Accreditation (BIR Form No. 2336) (Annex "A-1") if the application has been approved, to be distributed as follows:

Chief-Audit Information, Tax Exemption And Incentives Division
 (Signature over Printed Name)

Reason for disapproval

Approved
 Disapproved

18 This Application for Accreditation is hereby:

Part IV
 Signature over Printed Name of Processing Officer

by: _____

- 2.1 Access the BIR PERA Datawarehouse and fill up all the mandatory fields in accessing a particular report;
 - 2.2 Download/Extract data/information and save in excel format;
 - 2.3 Transmit the extracted data/information to concerned RDOs/Offices under the LTS thru their respective e-mails; and
 - 2.4 Acknowledge receipt of the transmitted data/information thru e-mail facility.
- B. The concerned Revenue District Offices (RDO)/ Offices under the Large Taxpayers Service (LTS) having jurisdiction over the PERA Administrator shall:

1. Receive from AITEID the following data/information/reports:
 - 1.1 Summary List of Approved Application for PERA Accreditation (Annex "A-2");
 - 1.2 Duplicate copy of the Certificate of Accreditation (Annex "A-1"); and
 - 1.3 The extracted data/information/report from the BIR PERA Datawarehouse on a monthly/ quarterly basis.
2. Maintain a record of the information contained in Annexes "A-1" & "A-2", to wit:
 - a. Date of receipt of the list;
 - b. Name and TIN of the PERA Administrator;
 - c. Certificate of Accreditation Number (CAN);
 - d. Registered Address; and
 - e. Regulatory Authority that issued the Qualification Certificate.

3. Process the Application for PERA-TCC and issuance of PERA-TCC
 - 3.1 Receive in duplicate the Application for PERA – Tax Credit Certificate (TCC) (BIR Form No. 1942) (Annex "D") for self-employed and Overseas Filipino Contributor(s) with complete supporting documents, distributed as follows:

Original	PERA Administrator (after approval/disapproval)
Duplicate	Concerned RDOs/Offices under LTS;
 - 3.2 Verify the correctness of the information contained in the application such as the name, address and TIN of the PERA Administrator/Contributors and details of claims against the ITS records using the ITS/ETIS facilities. Request information from AITEID relative to the contributions and other related transactions such as withdrawals and termination, to verify the correctness of the information contained in Application for PERA-TCC. In case of any discrepancy, inform immediately in writing the concerned PERA Administrator of the findings;
 - 3.3 Assign an AN per Contributor on the appropriate space provided in the Application for PERA-TCC. The AN shall indicate the year of filing and the numbering thereof shall be made sequentially following the order of receipt of the application, illustrated as follows:

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4.3 Prepare and approve the Certificate of Entitlement to 5% Tax Credit for Employee-Contributors (BIR Form No. 2339) (Annex "E-1") based on the data certified by the PERA Administrator to be issued to the employer which shall serve as authority for the employer to automatically adjust the withholding tax on the employee's compensation income, in two (2) copies to be distributed as follows:

4.2 Verify the correctness of the information contained in Certification of Aggregate Amount of Qualified PERA Contribution (BIR Form No. 2338) by requesting information from AITED relative to the contributions and other related transactions, such as withdrawals or terminations. In case of any discrepancy, inform immediately in writing the concerned PERA Administrator of the findings;

	Duplicate	Employer of the Employee-Contributor thru the PERA Administrator
	Concerned RDOs/Offices under LTS file;	

4.1 Receive the duly accomplished Certification of Aggregate Amount of Qualified PERA Contribution (BIR Form No. 2338) (Annex "E") for Employee-Contributors required to be submitted within forty-five (45) days from the end of the calendar year by the PERA Administrator in duplicate copies to be distributed as follows:

4. Process and issuance of the Certificate of Entitlement to 5% Tax Credit

3.6 Prepare a Quarterly Report of issued PERA-TCCs as enumerated under Annex "C" using the format prescribed under Annex "C.B-1" and Annex "C.B-2" to be submitted to the AITED for monitoring purposes on the 10th day after the end of every quarter.

3.5 Release the approved PERA TCC (BIR Form No. 2337) (Annex "D-1") to the Qualified Overseas Filipino/ Self-Employed Contributor thru the PERA Administrator and record all relevant information pertaining to the PERA-TCC

	Duplicate	Qualified Overseas Filipino/Self-employed Contributor, whichever is applicable
	Concerned RDOs/Offices under LTS	

3.4 Prepare PERA TCC (BIR Form No. 2337) (Annex "D-1") to be issued in the name of the Qualified Overseas Filipino or Self-employed Contributor if the documents are in order, in two (2) copies to be distributed as follows:

	RDO No.	Year	CAN	PERA TCC
	001	2013	001	001

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1. Set up and configure the network connectivity between BIR and BSP for the PERA System;
2. Provide an SFTP Server for the submission of quarterly and annual reports of PERA transactions required by the BIR;

C. The ISG shall:

- 5.4 Prepare a Summary List of Reports on Early Withdrawal of PERA Contribution submitted by the PERA Administrator including a column to determine whether or not the imposed penalties were already paid.
 - 5.3 Determine if the early withdrawal tax/penalty(ies) are not paid by the Contributor within the required timeframe which is on or before the 10th of the month of submission of the Annual Report on PERA Distributions and Early Withdrawals. Prepare a Reminder Letter addressed to the PERA Administrator stipulating that the said letter serves as the final warning for the settlement of the early withdrawal tax penalties with updated computation of penalties, non-settlement of which shall subject the Contributor and PERA Administrator to audit; and
 - 5.2 Validate the Payment on the settlement of the tax and penalties of the early withdrawal on PERA distribution (BIR Form No. 0605);
 - 5.1 Evaluate the Quarterly/Annual Report on PERA Distribution and Early Withdrawal, listed in Annex "B" as Annex B.D-1[R], Annex B.D-2[R], Annex B.D-3[R], Annex B.E-1[R], Annex B.E-2[R] and Annex B.E-2[R];
 5. Computation of Penalties on the Early Withdrawal of PERA Contribution that does not fall within the circumstances enumerated under PERA Rule 14 of the Rules and Regulations implementing the PERA Act of 2008
 - 4.5 Prepare a Quarterly Report of Issued Certificates of Entitlement to 5% Tax Credit as enumerated under Annex "C" using the format prescribed under Annex "C.E-1" to be submitted to the AITED for monitoring purposes on the 10th day after end of each and every quarter.
 - 4.4 Release the Certificate of Entitlement to 5% Tax Credit to the employer of the employee-contributor, thru the PERA Administrator; and
- The Employer shall issue a "Certified True Copy (ies)" of the approved Certificate of Entitlement to 5% Tax Credit for Employee-Contributors to each listed employee(s):
- | | | |
|-----------|-----------------------------------------------|--------------------|
| Original | Employer of the Employee-Contributor thru the | PERA Administrator |
| Duplicate | Concerned RDOs/Offices under LTS file. | |

3. Develop a PERA System that will automatically compute tax penalties (interest, surcharges) in case the Contributor, thru his PERA Administrator, settles the early withdrawal and provide AITEID access their BIR PERA Datawarehouse/ PERA System for the extraction of data/information/reports, that will be e-mailed to the concerned RDOs/offices under the LTS;
4. Monitor and maintain PERA Transactions stored at the BIR PERA Datawarehouse; and
5. Provide support to all technical issues logged in BIR Helpdesk relative to the PERA System.

VI. EFFECTIVITY

This Order shall take effect immediately.

Caesar R. Dulay
 CAESAR R. DULAY

Commissioner of Internal Revenue

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APPLICATION FOR ACCREDITATION
as Personal Equity and Retirement
Account (PERA) Administrator

BIR Form No. **1941**
 July 2016

Enter all required information in CAPITAL LETTERS using in black ink. Mark all applicable boxes with an "X". Three (3) copies must be filed with the BIR.

1 Type of Application New For Renewal
2 Application Number (To be filled-up by BIR)
3 Date of Application (To be filled-up by BIR)

Part I - PERA Administrator's Information
4 Taxpayer Identification Number (TIN) - -
5 RDO Code

6 Applicant's/Entity's Registered Name
7 Authorized Representative (Last Name, First Name, Middle Name)
8 Registered Address (Indicate complete registered address)

9 Contact Number of Entity
10 Contact Number of Representative
11 Municipality Code (To be filled-up by BIR)

12 Email Address

13 Declaration
 I declare, under the penalties of perjury, that this application has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.
 Applicant/Authorized Representative (Signature over Printed Name)
 Position
 Date
 Stamp of Receiving Office and Date of Receipt (RO's Signature over Printed Name)

Part II - Details of Qualification Certificate
14 Qualification Certificate Number
14A Validity Period From To

15 Issuing Regulatory Authority Bangko Sentral ng Pilipinas (BSP) Securities and Exchange Commission (SEC) Office of the Insurance Commission (OIC)

16 Evaluation Result All required attachments are complete Incomplete required attachments
 All the information above are verified from the ITS/eTIS Other findings (specify)

17 Recommended for: Approval Disapproval
 By: Signature over Printed Name of Processing Officer

Part IV - Final Decision (To be filled-up by the Head of the Processing Office Only)
18 This application for accreditation is hereby: Approved Disapproved
18A Reason for Disapproval
 Chief-Audit Information, Tax Exemption and Incentives Division (Signature over Printed Name)
 Date

Required Attachments:

1. Qualification Certificate issued by the concerned Regulatory Authority.
2. Tax Clearance for PERA Administrator (BIR Form No. 2342) issued by the Regional Director/Assistant Commissioner of Large Taxpayer Service (LTS) that the PERA Administrator is a regular filer and has no final and executory liability.
3. Proof of payment of P500.00 Accreditation Fee with BIR Form No. 0605.



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

APPLICATION FOR ACCREDITATION as Personal Equity and Retirement Account (PERA) Administrator

BIR Form No. **1941**
July 2016

Enter all required information in CAPITAL LETTERS using in black ink. Mark all applicable boxes with an "X". Three (3) copies must be filed with the BIR.

1 Type of Application: New For Renewal

2 Application Number. (To be filled-up by BIR)

3 Date of Application. (To be filled-up by BIR)

Part I - PERA Administrator's Information

4 Taxpayer Identification Number (TIN)

5 RDO Code

6 Applicant's/Entity's Registered Name

7 Authorized Representative (Last Name, First Name, Middle Name)

8 Registered Address (Indicate complete registered address)

9 Contact Number of Entity

10 Contact Number of Representative

11 Municipality Code (To be filled-up by BIR)

8A ZIP Code

12 Email Address

13 Declaration: I declare, under the penalties of perjury, that this application has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

Applicant/Authorized Representative (Signature over Printed Name)

Position

Date

Stamp of Receiving Office and Date of Receipt (RO's Signature over Printed Name)

Part II - Details of Qualification Certificate

14 Qualification Certificate Number

14A Validity Period: From [] To []

15 Issuing/Regulatory Authority: Bangko Sentral ng Pilipinas (BSP) Securities and Exchange Commission (SEC) Office of the Insurance Commission (OIC)

16 Evaluation Result: All required attachments are complete Incomplete required attachments

17 Recommended for: Approval Disapproval

By: [] Signature over Printed Name of Processing Officer

Part IV - Final Decision (To be filled-up by the Head of the Processing Office Only)

18 This application for accreditation is hereby: Approved Disapproved

18A Reason for Disapproval

Chief-Audit Information, Tax Exemption and Incentives Division (Signature over Printed Name)

Date

Required Attachments:

- Qualification Certificate issued by the concerned Regulatory Authority.
- Tax Clearance for PERA Administrator (BIR Form No. 2342) issued by the Regional Director/Assistant Commissioner of Large Taxpayer Service (LTS) that the PERA Administrator is a regular filer and has no final and executory liability.
- Proof of payment of P500.00 Accreditation Fee with BIR Form No. 0605.

ORIGINAL

BIR Form No.

2336

July 2016

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue



CERTIFICATE OF ACCREDITATION

As Personal Equity and Retirement Account (PERA) Administrator

Certificate of Accreditation Number

This is to certify that:

(Name of Entity/Company)

with Taxpayer Identification Number (TIN) _____ and registered address at

_____ which had been pre-qualified by _____ [concerned regulatory authority], with

Qualification Certificate Number _____, and who shall be responsible

for administering and overseeing the Personal Equity and Retirement Account (PERA) for

and in behalf of the PERA Contributors, is duly accredited PERA Administrator.

This certification shall be valid unless sooner revoked by this Office for violation of any

of the provisions of Republic Act (RA) No. 9505 or for any of the grounds stated under

Section 17 thereof, as enumerated under Rule 4.D of the Rules and Regulations

implementing the PERA Act of 2008.

Issued this _____ day of _____, 20____.

Authorized Signatory
(Signature over Printed Name)

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CERTIFICATE OF ACCREDITATION

As Personal Equity and Retirement Account (PERA) Administrator

Certificate of Accreditation Number

This is to certify that:

(Name of Entity/Company)

with Taxpayer Identification Number (TIN) _____ and registered address at _____

_____ which had been pre-qualified by _____ [concerned regulatory authority], with _____

Qualification Certificate Number _____, and who shall be responsible

for administering and overseeing the Personal Equity and Retirement Account (PERA) for

and in behalf of the PERA Contributors, is duly accredited PERA Administrator.

This certification shall be valid unless sooner revoked by this Office for violation of any

of the provisions of Republic Act (RA) No. 9505 or for any of the grounds stated under

Section 17 thereof, as enumerated under Rule 4.D of the Rules and Regulations

implementing the PERA Act of 2008.

Issued this _____ day of _____, 20____.

Authorized Signatory
(Signature over Printed Name)

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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

SUMMARY LIST OF APPROVED APPLICATION FOR PERA ACCREDITATION

DATE _____

NAME	TIN Number	DATE OF RECEIPT OF THE APPLICATION	APPLICATION No. (Office-Year-Accreditation No.)	REGISTERED ADDRESS Main office	REGULATORY AUTHORITY	QUALIFICATION ON CERTIFICATE NUMBER	CERTIFICATE OF ACCREDITATION NUMBER (Office-Year-ApplicationNo-RegulatoryAuthority-CertificateofAccreditationNo.)	DATE ISSUED
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RECORDS MGT. DIVISION
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NOTE: THIS CERTIFICATE SHALL BE VALID AND EFFECTIVE FROM DATE OF ISSUE UNTIL _____ ONLY OR UNTIL REVOKED, WHICHEVER COMES EARLIER. ANY ERASURE MADE ON THIS CERTIFICATE SHALL

Affix Documentary
Stamp here

REGIONAL DIRECTOR/ASSISTANT COMMISSIONER-LTS
(Signature over Printed Name)

Issued this _____ day of _____, 20_____.

The issuance of this Tax Clearance is solely for the purpose of compliance with the requirements of the implementing rules and regulations of RA No. 9505. It is however, without prejudice to the right of the Bureau of Internal Revenue to perform all necessary compliance and enforcement actions against the PERA Administrator to ensure collection of any tax liability.

Tax liabilities recorded after the aforesaid dates or outside the jurisdiction of this Office are not covered by this clearance.

This is to certify that the above mentioned PERA Administrator is a regular filer and has no final and executory liability based on records as of _____.

(Address of PERA Administrator)

(Name of PERA Administrator)

(Taxpayer Identification Number)

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JUL 21 2016
2:00 P.M.
BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
Mr. Lopez

For "Personal Equity and Retirement Account (PERA) Act of 2008"
(Required Under Implementing Rules and Regulations of Republic Act No. 9505)

TAX CLEARANCE

For PERA Administrator

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue
Revenue Region No. _____/LTS



ORIGINAL
BIR Form No. **2342**
July 2016

NOTE: THIS CERTIFICATE SHALL BE VALID AND EFFECTIVE FROM DATE OF ISSUE UNTIL _____ ONLY OR UNTIL REVOKED, WHICHEVER COMES EARLIER. ANY ERASURE MADE ON THIS CERTIFICATE SHALL

Affix Documentary
Stamp here

REGIONAL DIRECTOR/ASSISTANT COMMISSIONER-LTS
(Signature over Printed Name)

Issued this _____ day of _____, 20_____

This is to certify that the above mentioned PERA Administrator is a regular filer and has no final and executory liability based on records as of _____
Tax liabilities recorded after the aforesaid dates or outside the jurisdiction of this Office are not covered by this clearance.
The issuance of this Tax Clearance is solely for the purpose of compliance with the requirements of the implementing rules and regulations of RA No. 9505. It is however, without prejudice to the right of the Bureau of Internal Revenue to perform all necessary compliance and enforcement actions against the PERA Administrator to ensure collection of any tax liability.

(Address of PERA Administrator)

(Name of PERA Administrator)

(Taxpayer Identification Number)

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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For "Personal Equity and Retirement Account (PERA) Act of 2008"
(Required Under Implementing Rules and Regulations of Republic Act No. 9505)

TAX CLEARANCE

For PERA Administrator



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue
Revenue Region No. _____/LTS

ORIGINAL
BIR Form No. **2342**
July 2016

Annex B

SUMMARY OF REPORTS REQUIRED TO BE SUBMITTED BY THE PERA ADMINISTRATOR

No.	NAME OF REPORT	DUE DATE	ANNEX NO.
1.	Quarterly Report on PERA Transaction	15 th day after end of every quarter	
	Employer-Employees PERA Contribution Self-employed PERA Contribution Overseas Filipino PERA Contribution		B.A-1(R) B.A-2(R) B.A-3(R)
2.	Annual Report on PERA Transaction	On or before the 15 th of May of every year	
	Employer-Employees PERA Contribution Self-employed PERA Contribution Overseas Filipino PERA Contribution		B.B-1(R) B.B-2(R) B.B-3(R)
3.	Alpha List Per Employer of Employees Making Qualified PERA Contributions and the Actual Total Amount of Qualified PERA Contribution	Within forty-five (45) days after end of the calendar year	B.C-1(R)
	Alpha List of Qualified Self-Employed Contributors and the Actual Amount of Qualified PERA Contributions	-do-	B.C-2(R)
	Alpha List of Qualified Overseas Filipino PERA Contributors and the Actual Amount of Qualified PERA Contributions	-do-	B.C-3(R)
4.	Quarterly Report on PERA Distributions and Early Withdrawals	Within sixty (60) days following the end of the quarter of the date of PERA termination/ withdrawal	
	Employer-Employees PERA Contributor Self-employed PERA Contributor Overseas Filipino PERA Contributor		B.D-1(R) B.D-2(R) B.D-3(R)
5.	Annual Report on PERA Distributions and Early Withdrawals	Within sixty (60) days following the end of the year of the date of PERA termination/ withdrawal	
	Employer-Employees PERA Contributor Self-employed PERA Contributor Overseas Filipino PERA Contributor		B.E-1(R) B.E-2(R) B.E-3(R)

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RECORDS MGT. DIVISION

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QUARTERLY REPORT ON PERA TRANSACTIONS
Self-Employed PERA Contribution

For the quarter ending _____

Name	TIN	Start Date of Contribution	PERA Contribution	Qualified PERA Investment Product (Note 1)	Income Earned	
					Nature of Income (Note 2)	Amount
XX	XX	XX	XX	XX	XX	
				XX	XX	
				XX	XX	
XX	XX	XX	XX	XX	XX	
				XX	XX	
				XX	XX	

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DECLARATION
 I declare, under the penalties of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1997, as amended, and the regulations issued under authority thereof.

PERA Administrator or Authorized Signatory _____ Date _____
 (Signature over Printed Name)

*** Attach additional sheets, if necessary
 *** Put "N/A" if not applicable

- Note 1 Legend for investment products:
- a Unit Investment Trust Fund
 - b Share of Stock of Mutual Fund
 - c Annuity Contract
 - d Insurance Pension Product
 - e Pre-need Pension Plan
 - f Shares of stock or other securities listed and traded in the local stock exchange
 - g Exchange-traded bond
 - h Government Securities
 - i Any other category of investment product which the Regulatory Authority may allow for PERA purposes

Note 2 e.g., interest, Dividends, Gain on sale of bonds/stocks

QUARTERLY REPORT ON PERA TRANSACTIONS
Employer-Employee(s) PERA Contribution
 For the quarter ending _____

Employer's		Employees'		Start Date of contribution	PERA Contribution		Qualified PERA Investment Product (Note 1)	Income Earned	
Name	TIN	Name	TIN		Employee	Employer (if any)		Nature of Income (Note 2)	Amount
XX	XX	XX	XX	XX	XX	XX	XX	XX	

DECLARATION

I declare, under the penalties of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1997, as amended, and the regulations issued under authority thereof.

Stamp of Receiving Office
 and Date of Receipt
 (RO's Signature over
 Printed Name)

_____ Date

_____ PERA Administrator or Authorized Signatory
 (Signature over Printed Name)

*** Attach additional sheets, if necessary
 *** Put "N/A" if not applicable

Note 1

Legend for investment products:

- a Unit Investment Trust Fund
- b Share of Stock of Mutual Fund
- c Annuity Contract
- d Insurance Pension Product
- e Pre-need pension plan
- f Shares of stock or other securities listed and traded in the local stock exchange
- g Exchange-traded bond
- h Government securities
- i Any other category of investment product which the Regulatory Authority may allow for PERA purposes

Note 2

e.g., Interest, Dividends, Gain on sale of bonds/stocks

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QUARTERLY REPORT ON PERA TRANSACTIONS
Overseas Filipino PERA Contribution
 For the quarter ending _____

Name	TIN	Name of Representative, if applicable	TIN	Start Date of Contribution	PERA Contribution	Qualified PERA Investment Product (Note 1)	Income Earned	
							Nature of Income (Note 2)	Amount
XX		n/a	n/a	XX	XX	XX	XX	
							XX	
							XX	
n/a		XX	XX	XX	XX	XX	XX	
							XX	
							XX	
							XX	
							XX	
							XX	
							XX	

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DECLARATION
 I declare, under the penalties of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1997, as amended, and the regulations issued under authority thereof.

PERA Administrator or Authorized Signatory _____ Date _____
 (Signature over Printed Name)

*** Attach additional sheets, if necessary
 *** Put "N/A" if not applicable

Note 1 Legend for investment products:

- a Unit Investment Trust Fund
- b Share of Stock of Mutual Fund
- c Annuity Contract
- d Insurance Pension Product
- e Pre-need pension plan
- f Shares of stock or other securities listed and traded in the local stock exchange
- g Exchange-traded bond
- h Government securities
- i Any other category of investment product which the Regulatory Authority may allow for PERA purposes

Note 2 e.g., Interest, Dividends, Gain on sale of bonds/stocks

ANNUAL REPORT ON PERA TRANSACTIONS
Employer-Employee(s) PERA Contribution
 For the year ending _____

Employer's Name	TIN	Employee's Name	TIN	Start Date of Contribution	Qualified PERA Investment Product (Note 1)	Amount of PERA Contributions												Aggregate Amount of Contribution (If any) (b-d+f-h)	TOTAL (a-c+e-g)	TOTAL (b+d+f+h)	Income Earned														
						1st quarter ending		2nd quarter ending		3rd quarter ending		4th quarter ending		1st quarter ending		2nd quarter ending					3rd quarter ending		4th quarter ending		TOTAL										
		Employer (if any)		Employee		Employer (if any)		Employee		Employer (if any)		Employee		Employer (if any)		Employee		Employer (if any)		Employee		Employer (if any)		Employee		TOTAL		Nature of Income (Note 2)		Amount					
		a		b		c		d		e		f		g		h		i		j		k		l		m		n							

Stamp of Incoming Office and Date of filing (No. Signature over Printed Name)

DECLARATION
 I declare, under the penalties of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1987, as amended, and the regulations issued under authority thereof.

PERA ADMINISTRATOR or Authorized Signatory
 Signature over Printed Name _____ Date _____

Sign in appropriate column
 Print Full Name

Note 1 - Legend for investment products

- a. Unit Investment Trust fund
- b. Share of Stock of Mutual Fund
- c. Annuity Contract
- d. Insurance Pension Product
- e. Pre-need pension plan
- f. Shares of stock or other securities listed and traded in the local stock exchange
- g. Exchange-traded bond
- h. Government securities
- i. any other category of investment product which the Regulatory Authority may allow for PERA purposes

Note 2 - e.g. Interest, Dividends, Gain on sale of bonds/stocks

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ANNUAL REPORT ON PERA TRANSACTIONS
Self-Employed PERA Contribution
For the year ending _____

Name	TIN	Start Date of Contribution	Qualified PERA Investment Product (Note 1)	Amount of PERA Contributions				Aggregate Amount of Contribution for the Year (A + B + C + D)	Income Earned				Total Income Earned for the Year		
				1st quarter ending	2nd quarter ending	3rd quarter ending	4th quarter ending		1st quarter ending	2nd quarter ending	3rd quarter ending	4th quarter ending			
			A	B	C	D	(A + B + C + D)	Nature of Income (Note 2)	Amount	Nature of Income (Note 2)	Amount	Nature of Income (Note 2)	Amount	Nature of Income (Note 2)	Amount

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RECORDS MGT. DIVISION
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DECLARATION
I declare, under the penalties of perjury, that this report has been made as good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1997, as amended, and the regulations issued under authority thereof.

PERA Administrator or Authorized Signatory _____ Date _____
(Signature over Printed Name)

- Note 1 Legend for investment products
- Unit Investment Trust Fund
 - Share of Stock of Mutual Fund
 - Annuity Contract
 - Insurance Pension Product
 - Fire-need pension plan
 - Share of stock or other securities listed and traded in the local stock exchange
 - Exchange-traded bond
 - Government securities
 - Any other category of investment product which the Regulatory Authority may allow for PERA purposes.

Note 2 e.g. Interest, Dividend, Gain on sale of bonds/stocks

ANNUAL REPORT ON PERA TRANSACTIONS
Overseas Filipino PERA Contribution
 For the year ending _____

Name	TIN	Name of Representative, if applicable	TIN	Start Date of Contribution	Qualified PERA Investment Product (Note 1)	Amount of PERA contributions				Aggregate Amount of Contribution for the Year (A + B + C + D)	Income Earned				TOTAL INCOME EARNED FOR THE YEAR				
						1st quarter ending	2nd quarter ending	3rd quarter ending	4th quarter ending		1st quarter ending	2nd quarter ending	3rd quarter ending	4th quarter ending	Amount	Nature of Income (Note 2)	Amount	Nature of Income (Note 2)	Amount
						A	B	C	D										

DECLARATION
 I declare, under the penalty of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1997, as amended, and the regulations issued under authority thereof.

 PERA Administrator or Authorized Signatory
 (Signature and Printed Name)
 _____ Date

*** If TIN is not applicable

- Note 1 Legend for investment products
- a Unit Investment Trust Fund
 - b Share of Stock of Mutual Fund
 - c Annuity Contract
 - d Insurance Pension Product
 - e Pre-paid Pension Plan
 - f Shares of stock or other securities listed and traded in the national stock exchange
 - g Exchange traded bond
 - h Government Securities
 - i Any other category of investment product which the Regulatory Authority may allow for PERA purposes

Note 2 * 4. Interest, Dividends, Gain on sale of bonds/stocks

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ALPHA LIST OF PERA CONTRIBUTIONS
PER EMPLOYEE WITH QUALIFIED EMPLOYERS CONTRIBUTION
 For the Year _____

Name of Employee	TIN	Name of Employer	TIN	Start Date of Contribution	PERA Contribution (A)		Amount in Excess of Maximum Annual PERA Contribution (Sec 6 RR 17-2011) (B)	With Issued Certificate of Entitlement to 5% Tax Credit? (Y / N)	Basis of 5% Tax Credit Entitlement (C = A - B)	5% Tax Credit (C x 5%)	Is the 5% Tax Credit Already Credited by the Employer? (Y / N)
					Employee	Employer (if any)					
XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	
		XX	XX	XX	XX	XX					

DECLARATION
 I declare, under the penalties of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1997, as amended, and the regulations issued under authority thereof.

PERA Administrator or Authorized Signatory _____ Date _____
 (Signature over Printed Name)

*** Attach additional sheets, if necessary
 *** Put "N/A" if not applicable

Note 1 Legend for investment products:

- a Unit Investment Trust Fund
- b Share of Stock of Mutual Fund
- c Annuity Contract
- d Insurance Pension Product
- e Pre-need Pension Plan
- f Shares of Stock or Other Securities listed and Traded in the Local Stock Exchange
- g Exchange-traded Bond
- h Government Securities
- i Any other category of investment product which the Regulatory Authority may allow for PERA purposes

Note 2 e.g., Interest, Dividends, Gain on sale of bonds/stocks

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ALPHA LIST OF QUALIFIED SELF-EMPLOYED CONTRIBUTORS AND THE ACTUAL AMOUNT OF QUALIFIED PERA CONTRIBUTIONS
For the Year _____

Name	TIN	Start date of Contribution	Total amount of PERA Contribution (A)	Amount in Excess of Maximum Annual PERA Contribution (Sec 6 RR 17-2011) (B)	With Issued Tax Credit Certificates? (Y/N) *Note 1	With Issued Tax Debit Memos? (Y/N) *Note 2	Basis of 5% Tax Credit (C)	5% Tax Credit (C x 5%)	Is the 5% Tax Credit already utilized? (Y/N) *Note 3
XX	XX	XX	XX	XX			XX	XX	
							XX	XX	
	XX	XX	XX	XX			XX	XX	
							XX	XX	
							XX	XX	
							XX	XX	

DECLARATION

I declare, under the penalties of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1997, as amended, and the regulations issued under authority thereof.

PERA Administrator or Authorized Signatory
(Signature over Printed Name)

Date

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and Date of Receipt
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*** Attach additional sheets, if necessary
*** Put "N/A" if not applicable

Note 1 If yes, indicate the TCC No.
Note 2 If yes, indicate the TDM No.
Note 3 If yes, indicate the amount utilized

ALPHA LIST OF QUALIFIED OVERSEAS FILIPINO CONTRIBUTORS AND THE ACTUAL AMOUNT OF QUALIFIED PERA CONTRIBUTIONS
For the Year _____

Name	TIN	Name of Representative (if applicable)	TIN	Start date of Contribution	Total amount of PERA Contribution (A)	Amount in Excess of Maximum Annual PERA Contribution (Sec 6 RR 17-2011) (B)	With Issued Tax Credit Certificates? (Y/N) *Note 1	With Issued Tax Debit Memos? (Y/N) *Note 2	Basis of 5% Tax Credit (C)	5% Tax Credit (C x 5%)	Is the 5% Tax Credit already Utilized? (Y/N) *Note 3
XX	XX	XX	XX	XX	XX	XX			XX	XX	
									XX	XX	
		XX	XX	XX	XX	XX			XX	XX	
									XX	XX	
									XX	XX	

DECLARATION

I declare, under the penalties of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1997, as amended, and the regulations issued under authority thereof.

PERA Administrator or Authorized Signatory
(Signature over Printed Name)

Date

Stamp of Receiving Office
and Date of Receipt
(RO's signature over Printed Name)

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RECORDS MGT. DIVISION**
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*** Attach additional sheets, if necessary
*** Put "N/A" if not applicable

Note 1 If yes, indicate the TCC No.
Note 2 If yes, indicate the TDM No.
Note 3 If yes, indicate the amount utilized

QUARTERLY REPORT ON PERA DISTRIBUTIONS AND EARLY WITHDRAWALS
For Self - Employed

For the quarter ending _____

Name	TIN	Amount of PERA Distribution			Early Withdrawal with Penalty	
		Reason for Distribution (Note 1)	Supporting documents (Note 2)	Amount of Distribution/ Early Withdrawals	Basis (Note 3)	Amount of Early Withdrawal tax and/or Penalties
xx	xx					
	xx					
		TOTAL				

DECLARATION
 I declare, under the penalties of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1987, as amended, and the regulations issued under authority thereof.

Stamp of Receiving Office
 and Date of Receipt
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PERA Administrator or Authorized Signatory _____ Date _____
 (Signature over Printed Name)

- *** Attach additional sheets, if necessary
- *** Put "N/A" if not applicable
- Note 1 Legend for reason for distribution:
 - A Contributions of at least 5 years (indicate the start date of PERA contribution, e.g., "A-1/1/2013")
 - B 55 years (indicate the birth date of contributor, e.g., "B-1/1/1988")
 - C Death of the Contributor (indicate the date of death of the contributor, e.g., "C-1/1/2013")
 - D Early Withdrawal Without Penalty (indicate the basis as enumerated in Sec. 10(B) of RR No. 17-2011, e.g., "D-1")
 - E Early Withdrawal with Penalties
- Note 2 For early withdrawal without penalty, indicate whether the duly notarized Doctor's Certificate/ Certification duly issued by the relevant /pertinent government agency was submitted
- Note 3 For Early Withdrawal with Penalties, state the specific provision of the basis of the penalty as enumerated under Sec. 10(c) of RRR No. 17-2011

QUARTERLY REPORT ON PERA DISTRIBUTIONS AND EARLY WITHDRAWALS For Employer-Employee(s)

For the quarter ending _____

Name of Employer	TIN	Name of Employee	TIN	Amount of PERA Distribution		Early Withdrawal with Penalty			
				Reason for Distribution (Note 1)	Supporting Documents (Note 2)	Amount of Distribution/ Early Withdrawals	Basis (Note 3)	Amount of Early Withdrawal Tax and/or Penalties	
XX	XX	XX	XX						
TOTAL									

DECLARATION
I declare, under the penalties of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1997, as amended, and the regulations issued under authority thereof.

PERA Administrator or Authorized Signatory
(Signature over Printed Name)

Date

Stamp of Receiving Office
and Date of Receipt
(RO's signature over Printed Name)

*** Attach additional sheets, if necessary
*** Put "N/A" if not applicable

- Note 1** Legend for reason for distribution:
- A Contributions of at least 5 years (indicate the start date of PERA contribution, e.g., "A-1/1/2013")
 - B 55 years (indicate the birth date of contributor, e.g., "B-1/1/1988")
 - C Death of the contributor (indicate the date of death of the contributor, e.g., "C-1/1/2013")
 - D Early Withdrawal Without Penalty (indicate the basis as enumerated in Sec. 10(B) of RR No. 17-2011, e.g., "D-(1)")
 - E Early Withdrawal with Penalties
- Note 2** For early withdrawal without penalty, indicate whether the duly notarized Doctor's Certificate/Certification duly issued by the relevant /pertinent government agency was submitted
- Note 3** For early withdrawal with penalty(ies), state the specific provision of the basis of the penalty, as enumerated under Sec. 10(c) of RR No. 17-2011

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QUARTERLY REPORT ON PERA DISTRIBUTIONS AND EARLY WITHDRAWALS

For Overseas Filipino Workers

For the quarter ending _____

Name	TIN	Name of Representative (if applicable)	TIN	Amount of PERA Distribution		Early Withdrawal with Penalty		
				Reason for Distribution (Note 1)	Supporting Documents (Note 2)	Amount of Distribution/ Early Withdrawals	Basis (Note 3)	Amount of Early Withdrawal Tax and/or Penalties
XX	XX	XX	XX					
TOTAL								

DECLARATION

I declare, under the penalties of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1997, as amended, and the regulations issued under authority thereof.

Stamp of Receiving Office
and Date of Receipt
(RO's signature over Printed Name)

PERA Administrator or Authorized Signatory
(Signature over Printed Name)

Date

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*** Attach additional sheets, if necessary
*** Put "N/A" if not applicable

- Note 1** Legend for Reason for Distribution:
- A Contributions of at least 5 years (indicate the start date of PERA contribution, e.g., "A-1/1/2013")
 - B 55 years (indicate the birth date of contributor, e.g., "B-1/1/1988")
 - C Death of the contributor (indicate the date of death of the contributor, e.g., "C-1/1/2013")
 - D Early Withdrawal Without Penalty (indicate the basis as enumerated in Sec. 10(B) of RR No. 17-2011, e.g., "D-(1)")
 - E Early Withdrawal with Penalties
- Note 2** For Early Withdrawal without Penalty, indicate whether the duly notarized Doctor's Certificate / Certification duly issued by the relevant /pertinent government agency was submitted
- Note 3** For Early Withdrawal with Penalty(ies), state the specific provision of the basis of the penalty as enumerated under Sec. 10(C) of RR No. 17-2011

ANNUAL REPORT ON PERA DISTRIBUTIONS AND EARLY WITHDRAWALS (SELF-EMPLOYED)
 For the Year _____

Self-employed Contributor	Amount of PERA Distribution			Early Withdrawal with Penalty	Amount of Early Withdrawal Tax and/or Penalties
Name	TIN	Reason for Distribution (Note 1)	Supporting documents (note 2)	Amount of Distribution/Early Withdrawals	Basis (note 3)
xx	xx				
Add: Distribution and early withdrawals for the previous quarters: 1st quarter _____ 2nd quarter _____ 3rd quarter _____					
Total distribution and/or early withdrawals with total corresponding penalties for the 4th quarter _____					

DECLARATION
 I declare, under the penalties of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1997, as amended, and the regulations issued under authority thereof:

PERA Administrator or Authorized Signatory _____ Date _____
 (Signature over Printed Name)

Stamp of Receiving Office
 and Date of Receipt
 (RO's signature over Printed Name)

*** Attach additional sheets, if necessary
 *** Put "N/A" if not applicable

- Note 1**
 Legend for reason for distribution
 A Contributions of at least 5 years (indicate the start date of PERA contribution, e.g., "A-1/1/2013")
 B 55 years (indicate the birth date of contributor, e.g., "B-1/1/1988")
 C Death of the contributor (indicate the date of death of the contributor, e.g., "C-1/1/2013")
 D Early Withdrawal Without penalty (indicate the basis as enumerated in Sec. 10(B) of RR No. 17-2011, e.g., "D-(1)")
 E Early Withdrawal With Penalties
- Note 2**
 For Early Withdrawal Without Penalty, indicate whether the duly notarized Doctor's Certificate or Certification duly issued by the relevant /pertinent government agency were submitted
- Note 3**
 For Early Withdrawal With Penalties, state the specific provision of the basis of the penalty as enumerated under Sec. 10(c) of RR No. 17-2011

**BUREAU OF INTERNAL REVENUE
 RECORDS MGT. DIVISION**
 2:50 p.m.
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ANNUAL REPORT ON PERA DISTRIBUTIONS AND EARLY WITHDRAWALS
 For Overseas Filipino Workers
 For the year _____

Name	TIN	Name of Representative (if applicable)	TIN	Amount of PERA Distribution for the 4th quarter			Early Withdrawal with Penalty for the 4th quarter	Amount of Early Withdrawal Tax and/or Penalties
				Reason for Distribution (Note 1)	Supporting Documents (Note 2)	Amount of Distribution/ Early Withdrawals		
XX	XX	XX	XX					
XX	XX	XX	XX					
TOTAL DISTRIBUTION AND/OR EARLY WITHDRAWALS AND THE CORRESPONDING PENALTIES FOR THE 4TH QUARTER Add: Distribution and early withdrawals for the previous quarters 1st quarter 2nd quarter 3rd quarter Total annual distribution and/or early withdrawals with the corresponding total penalties:								

DECLARATION
 I declare, under the penalties of perjury, that this report has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the pertinent provisions of the National Internal Revenue Code of 1997, as amended, and the regulations issued under authority thereof.

PERA Administrator or Authorized Signatory _____ Date _____
 (Signature over Printed Name)

Stamp of Receiving Office
 and Date of Receipt:
 (RO's signature over Printed Name)

*** Attach additional sheets, if necessary
 *** Put "N/A" if not applicable

- Note 1** Legend for reason for distribution
- A. Contributions of at least 5 years (indicate the start date of PERA contribution, e.g., "A-1/1/2013")
 - B. 55+ years (indicate the birth date of contributor, e.g., "B-1/1/1988")
 - C. Death of the contributor (indicate the date of death of the contributor, e.g., "C-1/1/2013")
 - D. Early Withdrawal without Penalty (indicate the basis as enumerated in Sec. 10(B) of RR No. 17-2011, e.g., "D-1")
 - E. Early Withdrawal with Penalties
- Note 2** For Early Withdrawal without Penalty, indicate whether the duly notarized Doctor's Certificate / Certification duly issued by the relevant/pertinent government agency was submitted
- Note 3** For Early Withdrawal with Penalty/ies, state the specific provision of the basis of the penalty as enumerated under Sec. 10 (c) of RR No. 17-2011

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 RECORDS MGT. DIVISION
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 JUL 21 2016
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 BUREAU OF INTERNAL REVENUE
 RECORDS MGT. DIVISION

NO.	NAME OF REPORT	DUE DATE	ANNEX NO.
1	Quarterly Report of Issued PERA-TCCs (Overseas Filipino Workers)	10th day after end of every quarter	C-B-1(R)
2	Quarterly Report of Issued PERA-TCCs (Self-Employed Contributor)	10th day after end of every quarter	C-B-2(R)
3	Quarterly Report of Issued Certificates of Entitlement to 5% Tax Credit (Employer-Employees PERA Contributor)	10th day after end of every quarter	C-E-1(R)

QUARTERLY REPORT OF ISSUED PERA - TCC

QUARTERLY REPORT OF ISSUED PERA-TCCs
Overseas Filipino Workers
 For the quarter ending _____

Name Of Contributor	TIN	Address	Name Of PERA Administrator	Amount of TCC Entitlement	Date of TCC Issuance
XX	XX	XX	XX	XX	XX
XX	XX	XX	XX	XX	XX

Revenue District Officer / Large Taxpayers Service
 (Signature over Printed Name)

Date

BUREAU OF INTERNAL REVENUE
 RECORDS MGT. DIVISION
 2:50 P.M.
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QUARTERLY REPORT OF ISSUED PERA- TCCS
Self-employed Contributor
 For the quarter ending _____

Name	TIN	Address	Name Of PERA Administrator	Amount of TCC Entitlement	Date of TCC Issuance
XX	XX	XX	XX	XX	XX
XX	XX	XX	XX	XX	XX

Revenue District Officer / Large Taxpayers Service _____ Date _____
 (Signature over Printed Name)

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 RECORDS MGT. DIVISION
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 JUL 21 2016
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QUARTERLY REPORT OF ISSUED CERTIFICATES OF ENTITLEMENT TO 5% TAX CREDIT

For the quarter ending _____

Name	TIN	Address	Amount of 5% Tax Credit	Date of Approval of the 5% tax Credit
xx	xx		xx	xx
xx	xx		xx	xx

Revenue District Officer / Large Taxpayers Service
 (Signature over Printed Name)

Date _____

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 Bureau of Internal Revenue
 RECORDS MGT. DIVISION
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APPLICATION FOR PERSONAL EQUITY AND RETIREMENT ACCOUNT (PERA) TAX CREDIT CERTIFICATE (TCC)

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue



Enter all required information in CAPITAL LETTERS using in black ink. Mark all applicable boxes with an "X". Three (3) copies must be filed with the BIR.

Part I - PERA Administrator's Information

1 Application Number

2 Date of Application (To be filed-up by BIR)

3 Taxpayer Identification Number (TIN)

4 RDO Code

5 Certificate of Accreditation Number

6 PERA Administrator's Registered Name

7 Authorized Representative (Last Name, First Name, Middle Name)

8 Registered Address (Indicate complete registered address)

9 Contact Number of PERA Administrator

10 Contact Number of Representative

11 Municipality Code (To be filed-up by BIR)

8A ZIP Code

Part II - Details of Claim

13 Period Covered (MM/DD/YYYY) From To

14 Aggregate Amount of Qualified PERA Contributions (from Part III - Total of column F)

15 5% Tax Credit (5% of Item 14) / (from Part III - Total of column G)

16 Declaration
I declare, under the penalties of perjury, that this application has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.
PERA Administrator Authorized Representative (Signature over Printed Name)
Position
Date
Stamp of Receiving Office and Date of Receipt (RO's Signature over Printed Name)

Part III - Alphabetical List of Contributors (attached additional sheets, if necessary)

(A) Name of Contributors (Last Name, First Name, Middle Name)

(B)

(C) TAXPAYER IDENTIFICATION NUMBER (TIN)

(D) TYPE OF CONTRIBUTOR

(E) Aggregate Amount of Qualified PERA Contribution

(F) 5% Tax Credit

		Total	
5		-	-
4		-	-
3		-	-
2		-	-
1		-	-

* SE = Self-Employed OFW = Overseas Filipino Workers

APPLICATION FOR PERSONAL EQUITY AND RETIREMENT ACCOUNT (PERA) TAX CREDIT CERTIFICATE (TCC)

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue



Enter all required information in CAPITAL LETTERS using in black ink. Mark all applicable boxes with an "X". Three (3) copies must be filed with the BIR.

1 Application Number

2 Date of Application (To be filled-up by BIR)

3 Taxpayer Identification Number (TIN)

4 RDO Code

5 Certificate of Accreditation Number

6 PERA Administrator's Registered Name

7 Authorized Representative (Last Name, First Name, Middle Name)

8 Registered Address (Indicate complete registered address)

9 Contact Number of PERA Administrator

10 Contact Number of Representative

11 Municipality Code (To be filled-up by BIR)

8A ZIP Code

Part II - Details of Claim

13 Period Covered (MM/DD/YYYY) From To

14 Aggregate Amount of Qualified PERA Contributions (from Part III - Total of column F)

16 5% Tax Credit (5% of Item 14) / (from Part III - Total of column G)

18 Declaration
I declare, under the penalties of perjury, that this application has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

PERA Administrator Authorized Representative (Signature over Printed Name)

Position

Date

Stamp of Receiving Office and Date of Receipt (RO's Signature over Printed Name)

Part III - Alphabetical List of Contributors (attached additional sheets, if necessary)

(A) Name of Contributors (Last Name, First Name, Middle Name)

(B) Aggregate Amount of Qualified PERA Contribution

(C) TAXPAYER IDENTIFICATION NUMBER (TIN)

(D) TYPE OF CONTRIBUTOR

(E) Aggregate Amount of Qualified PERA Contribution

(F) 5% Tax Credit

		Total				
5		-	-	-	-	-
4		-	-	-	-	-
3		-	-	-	-	-
2		-	-	-	-	-
1		-	-	-	-	-

42

IMPORTANT: 1. The tax credit arising from PERA contributions shall not be refundable or transferable.
2. Any erasure made on this TCC shall render it null and void.

AUTHORIZED BIR OFFICIAL
(Signature over Printed Name)

By:

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RECORDS MGT. DIVISION

Issued this _____ day of _____, 20____, covering the period from _____ to _____ and valid until _____

pursuant to Section 7(A) of Revenue Regulations (RR) No. 17-2011.

Any national internal revenue tax liabilities excluding contributor's withholding tax liabilities as withholding agent (for Overseas Filipino Workers)

Income tax liability only

which can be allowed to be credited against:

amount of _____ (P_____)

This entitles the abovementioned taxpayer to a five percent (5%) tax credit in the

Registered Address: _____

Taxpayer Identification Number (TIN): _____

Name of Taxpayer: _____

This PERA-TCC is hereby issued to:

**PERSONAL EQUITY AND RETIREMENT ACCOUNT (PERA)
TAX CREDIT CERTIFICATE (TCC)**





Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Certificate of Aggregate Amount of Qualified Personal Equity and Retirement Account (PERA) Contribution

BIR Form No. **2338**
July 2016

Enter all required information in CAPITAL LETTERS using In black ink. Mark all applicable boxes with an "X". Two (2) copies must be filed with the BIR.

Part I - PERA Administrator's Information

1 Taxpayer Identification Number (TIN)		2 RDO Code		3 Certificate of Accreditation Number		4 For the Year	
5 PERA Administrator's Registered Name		6 Contact Number		7 Email Address			

Part II - Employer's Information

8 Taxpayer Identification Number (TIN)		9 RDO Code	
10 Employer's Name (Last Name, First Name, Middle Name for Individual) (Registered Name for Non-Individual)			
11 Registered Address (Indicate complete registered address)			

12 Date of Birth/Date of Organization		13 Contact Number		14 Municipality Code <small>(To be filled-up by BIR)</small>	
15 Email Address					

Part III - Qualified PERA Contribution (QPC) Information

16 Total Aggregate Amount of QPC (from Column G of Schedule 1-Total)		17 Aggregate Amount of QPC Made by the Employee (from Column E of Schedule 1-Total)		18 Aggregate Amount of QPC Made by the Employer (Item 16 less Item 17 from Column F of Schedule 1-Total)		19 Allowable Deductions from Gross Income of the Employer (from Column H of Schedule 1-Total)	
----------------------------------------------------------------------	--	-------------------------------------------------------------------------------------	--	----------------------------------------------------------------------------------------------------------	--	-----------------------------------------------------------------------------------------------	--

21 Declaration
I declare, under the penalties of perjury, that this application has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

PERA Administrator		Position		Date	
--------------------	--	----------	--	------	--

Employer		Employee/Contributor	
Date: _____		Date: _____	
(Signature over Printed Name)		(Signature over Printed Name)	

CONFORME:

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

JUL 21 2016

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2:50 P.M.
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Stamp of Receiving Office and Date of Receipt
(RO's Signature over Printed Name)



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Certificate of Aggregate Amount of Qualified Personal Equity and Retirement Account (PERA) Contribution

BIR Form No. **2338**
July 2016

Enter all required information in CAPITAL LETTERS using in black ink. Mark all applicable boxes with an "X". Two (2) copies must be filed with the BIR.

Part I - PERA Administrator's Information

1 Taxpayer Identification Number (TIN)	2 RDO Code	3 Certificate of Accreditation Number	4 For the Year
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

5 PERA Administrator's Registered Name

6 Contact Number	7 Email Address
<input type="text"/>	<input type="text"/>

Part II - Employer's Information

8 Taxpayer Identification Number (TIN)	9 RDO Code
<input type="text"/>	<input type="text"/>

10 Employer's Name (Last Name, First Name, Middle Name for Individual) (Registered Name for Non-Individual)

11 Registered Address (indicate complete registered address)
<input type="text"/>

12 Date of Birth/Date of Organization	13 Contact Number	14 Municipality Code (To be filed-up by BIR)	11A ZIP Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

15 Email Address

<input type="text"/>

Part III - Qualified PERA Contribution (QPC) Information

16 Total Aggregate Amount of QPC (from Column G of Schedule 1-Total)	17 Aggregate Amount of QPC Made by the Employee (from Column E of Schedule 1-Total)	18 Aggregate Amount of QPC Made by the Employer (Item 16 less Item 17 from Column F of Schedule 1-Total)	19 Allowable Deductions from Gross Income of the Employer (from Column H of Schedule 1-Total)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

21 Declaration

I declare, under the penalties of perjury, that this application has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

PERA Administrator	Position	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>

CONFORME:

Employer	Employee/Contributor
<input type="text"/>	<input type="text"/>

Employer (Signature over Printed Name)

Employee/Contributor (Signature over Printed Name)

Date:

Date:

BUREAU OF INTERNAL REVENUE

RECORDS MGT. DIVISION

JUL 21 2016

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Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Certificate of Entitlement to 5% Tax Credit for Employee-Contributor

BIR Form No. **2339**

July 2016

Enter all required information in CAPITAL LETTERS using in black ink. Mark all applicable boxes with an "X". Two (2) copies must be filed with the BIR.

Part I - PERA Administrator's Information

1 For the Year	2 Taxpayer Identification Number (TIN)	3 RDO Code	4 Certificate of Accreditation No.

Part II - Employer's Information

8 Taxpayer Identification Number (TIN)	9 RDO Code

10 Employer's Name (Last Name, First Name, Middle Name for Individual) (Registered Name for Non-Individual)

11 Registered Address (Indicate complete registered address)

12 Date of Birth/Date of Organization	13 Contact Number	14 Municipality Code (To be filled-up by BIR)

15 Email Address

Part III - CERTIFICATION

This is to certify the entitlement of the employees listed in the Alphabetical List of Employees-Contributors to 5% tax credit which shall be allowed to be credited only against the employee's income tax liability. This Certification will serve as an authority for the employer to automatically adjust the withholding tax on compensation of the employee-contributor's compensation income.

Prepared by:

Revenue Officer
(Signature over Printed Name)

Approved by:

Revenue District Officer
(Signature over Printed Name)

Part IV - Alphabetical List of Employees-Contributors Entitled to 5% Tax Credit (Attach additional sheets, if necessary)

(A) Name of Employees-Contributors (Last Name, First Name, Middle Name)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Taxpayer Identification Number (TIN)										Aggregate Amount of Qualified PERA Contribution										5% Tax Credit																																																																															

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