

REVENUE MEMORANDUM ORDER NO. 28-99 issued March 31, 1999 prescribes the procedures in the acceptance of property donations to the BIR. Upon receipt of the communication from the donor signifying its desire to donate properties, the User, through the Assistant Commissioner concerned, will forward the Deed of Donation to the Law Division of the Legal Service for comment and endorsement. Upon favorable endorsement by the Law Division, the Assistant Commissioner will recommend the approval and signing of the Deed of Donation by the Commissioner. If the issuance of tax exemption ruling is requested by the Donor, the User will recommend and/or endorse its approval to the Law Division.