



Tax Treaty Relief Application for Dividend Income

BIR Form No.
0901-D

Version 1.0 February 2010

Part I TAX TREATY INFORMATION

Date of Application

1 ▶

Fill in all applicable spaces. Mark all appropriate boxes with "NOT APPLICABLE" if no appropriate response.

2A ▶ Philippines Tax Convention with 2B ▶ Article Invoked
2C ▶ Preferential Tax Rate %

Part II INCOME EARNER

3 Taxpayer's Name 3A 3B Taxpayer's Identification Number

4 Foreign Address 4
No. (Include Building Name) Street City Country Zip Code

5 Local Address 5
No. (Include Building Name) Street District/Municipality City/Province Zip Code

6 Business Phone Number 6A 6B 6C
Area/Access Code Fax Number

7 Local Representative in the Philippines, if any: Name 7A 7B Taxpayer's Identification Number

8 Local Address 8A
No. (Include Building Name) Street District/Municipality City/Province Zip Code

9 Business Phone Number 9A 9B 9C
Area/Access Code Fax Number

10 Permanent Establishment / Fixed Base in the Philippines, if any: Name 10A 10B Taxpayer's Identification Number

11 Local Address 11
No. (Include Building Name) Street District/Municipality City/Province Zip Code

Part III PAYOR OF INCOME

13 Taxpayer's Name 13A 13B Taxpayer's Identification Number

14 Local Address 14
No. (Include Building Name) Street District/Municipality City/Province Zip Code

15 Registration with Board of Investments (BOI), if any:
15 ▶ Preferred Pioneer Others (Specify)

PART IV DETAILS OF TRANSACTION

No. of Shares	Type of Shares	Percentage of Ownership	Date of Record	Date of Dividends Declaration	Date of Dividend Payment
16 ▶ <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

PART V PERJURY DECLARATION

I/We declare, under the penalties of perjury, that this application has been made in good faith, and that the representations including the accompanying documents have been verified by me/us and to the best of my/our knowledge, belief, and information are correct, complete and true account of the transaction/s subject of this application.

(Signature of Applicant/Representative over printed name)

Title/Position of Signatory

Stamp of BIR Receiving Office and
Date of Receipt

ITAD Filing Reference No.:

Part VI		DOCUMENTARY REQUIREMENTS	
		GENERAL DOCUMENTS	REMARKS
1	Proof of Residency Original copy of consularized certification issued by the tax authority of the country of the income earner to the effect that such income earner is a resident of such country for purposes of the tax treaty being invoked in the tax year concerned.		
2	Articles of Incorporation (For income earner other than an individual) Photocopy of the Articles of Incorporation (AOI) (or equivalent Fact of Establishment/Creation /Organization) of the income earner with the original copy of consularized certification from the issuing agency, office or authority that the copy of Articles of Incorporation (AOI) (or equivalent Fact of Establishment/Creation /Organization) is a faithful reproduction or photocopy.		
3	Special Power of Attorney A. If applicant/filer is the withholding agent of the income earner or the local representative in the Philippines of the income earner - i. Original copy of a consularized Special Power of Attorney (SPA) or a consularized written authorization duly executed by the income earner authorizing its withholding agent or local representative in the Philippines to file tax treaty relief application. B. If applicant/filer is the local representative of the withholding agent of the income earner - i. Original copy of a consularized Special Power of Attorney (SPA) or a consularized written authorization duly executed by the income earner authorizing its withholding agent or local representative in the Philippines to file tax treaty relief application; and ii Original copy of Letter of Authorization from the withholding agent authorizing local representative to file the tax treaty relief application		
4	Certificate of Business Presence in the Philippines. a. For Corporation or Partnership - Original copy of certification from the Philippines Securities and Exchange Commission that income recipient is/is not registered to engage in business in the Philippines b. For Individual - Original copy of a certification from the Department of Trade and Industry that the income earner is not registered to engage in business in the Philippines		
5	Certificate of No Pending Case Original copy of a sworn statement providing information on whether the issue(s) or transaction involving directly or indirectly the same taxpayer(s) which is/are the subject of the request for ruling is/are under investigation; covered by an on-going audit, administrative protest, claim for refund or issuance of tax credit certificate, collection proceedings, or subject of a judicial appeal		
ADDITIONAL DOCUMENTS SPECIFIC TO DIVIDEND INCOME			
1	Certificate from Corporate Secretary Original copy of a duly notarized certificate executed by the Corporate Secretary of the domestic corporation showing the following information: <i>i. details of dividend declaration (with attached related Board Resolution);</i> <i>ii. number and value of the subject shares of the nonresident income earner as of the date of record/transaction, and as of the date of payment of the subject dividends;</i> <i>iii. percentage of ownership of the nonresident income earner as of the date of record/transaction, and as of the date of the payment of subject dividends;</i> <i>iv. acquisition date(s) of the subject shares; and</i> <i>v. mode of acquisition of the subject shares.</i>		
2	Board of Investments (BOI) Registration, if applicable Certified copy of Board of Investments registration of the payor of the dividends, including a Sworn Statement that such registration has not been cancelled at the time of the transaction.		
<p>BIR FORM NO. 0901 - D Guidelines and Instructions</p> <p>This form shall be duly accomplished in (3) three copies which must be signed by the applicant who may either be the income earner or the duly authorized representative of the income earner. All fields must be mandatorily filled-up. If "NOT APPLICABLE" or "NONE" is/are the appropriate response, the same has/have to be clearly indicated in the corresponding field.</p> <p>This form together with all the necessary documents mentioned in Part VI shall be submitted only to and received by the International Tax Affairs Division of the Bureau of Internal Revenue. Filing should always be made BEFORE the transaction. <i>Transaction</i> for purposes of filing the Tax Treaty Relief Application (TTRA) shall mean before the occurrence of the first taxable event.</p> <p><i>First taxable event</i> shall mean the first or the only time when the income payor is required to withhold the income tax thereon or should have withheld taxes thereon had the transaction been subjected to tax.</p> <p>Failure to properly file the TTRA with ITAD within the period prescribed herein shall have the effect of disqualifying the TTRA under this RMO.</p>			