



COOPERATIVE DEVELOPMENT AUTHORITY

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INSTRUCTIONAL GUIDELINES ON HOW TO FILL UP THE ANNUAL TAX INCENTIVES REPORT (ANNEX "A") FORM

Column Heading	What to input	Remarks
Column A: Count	Count or sequence number of the main and branch offices of the cooperative and for every additional rows it may entail, as recording of business activities will occupy one row. (One business activity, one row)	Regardless of how many branches the main office of the cooperative has, count would be counted as one only, (e.g. ABC Cooperative has 5 branches, count would be 1 only for the 6 rows. As illustrated in the form, Manila MPC has 2 branches. If the main office has 4 lines of business, 4 rows will be filled out; its San Fernando branch has 2 lines of business so it should fill out 2 rows as well; its other branch located in Calamba, Laguna has only 1 has only 1 line of business activity, so only 1 row will be filled in, etc. all in all, the Manila MPC must have filled out 7 rows but count of which is only 1.
Column B: Branch Code	000 for main office 001 for 1 st branch 002 for 2 nd branch, And so and so forth.	If no branch, 000 only. The cooperative will assign the number of branch code.
Column C: Region	Region where the main or its branches is/are located	
Column D: Province	Province where the main or its branches is/are located	
Column E: Name of the Cooperative	Encode name of the cooperative based on the CDA Certificate of Registration issued by the CDA and or the Certificate of Registration of Amendment.	



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Column F: Registered Address/Branch Registered Address	Encode the address reflected in the Articles of Cooperation registered with CDA, and that of its branch office/s, if any.	
Column G: Certificate of Registration No. 9520-_____	Encode registration no. under RA 9520 as shown in the Certificate of Registration. Number of its Certificate of Authority for branch/es.	
Column H: Original Date of Registration	Must be from the start that the cooperative was registered. E.g. the cooperative was registered last January 3, 1975. Dates for branches must be inputted as to the date of approval/ registration of the branch/es.	
Column I: Latest Amendment No.	Encode the latest amendment no. based on the latest amendment reflected in the Certificate of Registration of Amendment	
Column J: Latest Date of Amendment	Encode date of latest amendment reflected in the Certificate of Registration of Amendment	
Column K: TIN	Copy what is reflected in the Certificate of Registration issued by the BIR. Must be 12 digits.	
Column L: With CTE (Y/N)	If you have valid CTE, Just write Y for Yes and N for No. No other character or letter must be written.	
Column M: CTE No.	Copy what is written/provided in the Certificate of Tax Exemption (CTE) issued by the	

Column Heading	What to input	Remarks
	BIR	
Column N: Date Issued	Date must be the date of issuance of the current or latest issued CTE by the BIR.	
Column O: Status of CTE	Status of CTE must be whether valid; updated; filed already with the BIR and still under process; under the process of renewal; expired; no CTE yet; etc.	
Column P: Start of Effectivity Date of Tax Exemption (first issued CTE)	Date to be provided must be the very first CTE issued to the cooperative by the BIR.	e.g. if the cooperative was registered in 1990 and was already issued with CTE during that period, then that date of issuance must be encoded/provided in Column O.
Column Q: End of Effectivity of Tax Exemption (latest CTE issued)	Date to be provided must be the date reflected in the latest CTE.	
Column R: Type of Cooperative	The type of cooperative as provided in the Articles of Cooperation and By-Laws.	
Column S: Category of Cooperative	Whether Primary, Secondary, Tertiary	Special types of cooperatives are categorized as primary cooperatives such as Insurance, Cooperative Banks, Electric Cooperatives.
Column T: Business Activities	Breakdown of each business activity/ undertaking of the cooperative per main and its branch office/s.	Each business activity/ undertaking must be encoded/ inputted per row.
Type of Transactions (members only, non-members or both) Column U: Members Only Column V:	Encode/Input Y in the appropriate column. <ul style="list-style-type: none"> • If the cooperative is transacting with members only, put Y in column U; • If the Cooperative is transacting with both members and non- 	

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Members & Non-Members	members, put Y in Column V (only).	
Column W: Number of Cooperative Branches	Encode/Input the number of branch, if there is any, in the row of the main office/cooperative. E.g. cooperative has 2 branches, it should encode in the main cooperative under Column W, numerical 2.	
Column X: General Reserve Fund	The accumulated amount of General Reserve Fund based on the audited financial statements as of the year ending, under Statement of Financial Condition, Reserve Fund only.	
Gross Sales/Receipts Column Y: Members Column Z: Non-Members Column AA: Total	In the Statement of Operation get the Gross Sales/Receipts and separate them from members and non-members. Column AA is the total of Column Y and Z.	The cooperative must have a separate recording for sales to its members and non-members. .
Net Sale/Services/Interest Income Column AB: Members Column AC: Non-Members Column AD: Total	These are the net amounts after deducting discounts such as senior citizens discounts, sales discounts, and returns and allowances. Separate net sales from members from non-members Column AD is the total amount of Net Sale/Services/Interest from Columns AB and AC.	All income derived from its transactions whether from members only or from both members and non-members, the Total of the Net Sales/Service/Interest Income, whenever applicable, shall be encoded/ inputted in one line only or in the row of the main office/ cooperative only.
Cost of Sales/Services Column AE: Members	If the cooperative is transacting business to members only, input amount to column AE and encode 0 to column AF.	

Column Heading	What to input	Remarks
<p>Column AF: Non-Members</p> <p>Column AG: Total</p>	<p>If the cooperative is transacting to both members and non-members and has separate recording for its transactions to non-members, Columns AE and AF shall be both filled out.</p> <p>In case of no separate recording for its transactions to non-members, the cooperative may apportion based on the percentage allocated/determined in Columns Y and Z.</p> <p>Column AG is the total of AE and AF.</p>	
<p>Gross Revenue</p> <p>Column AH: Members</p> <p>Column AI: Non-Members</p> <p>Column AJ: Total</p>	<p>Total Gross Income is the accumulated/total gross revenue generated from the main office and from all its branches, including total other income and shall be inputted in one line only (under the main cooperative only).</p> <p>Gross income derived from members only shall be inputted in Column AH while gross income derived from non-members shall be inputted in Column AI.</p> <p>Deduct the cost of sales/services from the Gross Sales/services and add other income/miscellaneous income for each member and non-member.</p> <p>Column AJ is the total of</p>	

Column Heading	What to input	Remarks
	Column AH and AI.	
Expenses Column AK: Members Column AL: Non-Members Column AM: Total	If the cooperative will not be able to determine or does not have separate recording of its expenses for its transactions made to non-members, apportioning shall likewise be applied based on the percentage derived in Columns Y and Z. Column AM is the total of Columns AK and AL.	
Net Surplus for Allocation Column AN: Members Column AO: Non-Members Column AP: Total	To get the net surplus, deduct expenses derived in column AK and AL from Gross Revenues derived from AH and AI respectively. Column AP is the total of Columns of AN and AO	The total net surplus should tally with the Statement of Operation
Allocation for Statutory Distribution Column AQ: for General Reserve Fund Column AR: for Education and Training Fund Column AS: for Community Development Fund Column AT: for Optional Fund	Amounts to be inputted in the respective columns are based on the allocation provided in the audited financial statements as of the year ending ____ and must have been based on the percentage provided in the by-laws of the cooperative. Respective amounts shall be inputted/encoded in the row/line of the main cooperative only.	
Column AU:	Amount to be	

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Allocation for Interest on Share Capital (ISC) for members only	inputted/encoded is based on the percentage determined and approved by the Board of Directors and/or the general assembly.	
Allocation for Patronage Refund (PR) Column AV: Members Column AW: Non-Members	Amount to be inputted/encoded as distributed to both members and non-members if the cooperative has transacted business with non-members as a result of the computation made by the cooperative. If no transaction has been made to non-members, only Column AW shall be filled out with the total amount allocated for PR.	
Column AX: Total IS CPR	The total amount allocated/distributed in Columns AU, AV and AW, which must be the balance of the total Net Surplus provided in Column AP after deducting the allocations made in Columns AQ, AR, AS and AT.	
Column AY: Actual Income Tax Paid	Amount to be inputted is the actual amount of income tax paid by the cooperative if the cooperative is a taxable entity. Based on BIR forms 1702 submitted by the cooperative to the BIR	
Column AZ: Actual VAT Payments	Amount to be inputted is the actual amount of VAT paid by the cooperative based on the BIR forms submitted to the BIR (2550M and 2550Q)	