

**Processing and Issuance of Electronic Certificate Authorizing Registration (eCAR)  
for Sale/Donation/Estate**

| <b>CHECKLIST OF REQUIREMENTS</b>   |  |
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| <b>Mandatory Requirements:</b>   |  |
| <ul style="list-style-type: none"> <li>• Tax Returns filed with proof of payment such as: Revenue Official Receipt (ROR); Duly Validated Bank Deposit Slip with Certification from the Authorized Agent Bank (AAB) which received the tax payment; Payment Confirmation/Reference Number, if payment made thru e-Payment channel; Copy of Tax Debit Memo used as payment; Certificate of Tax Exemption; or Proof of eFiling if no payment returns; <b>[One (1) original copy and One (1) photocopy]</b></li> </ul> |  |
| <ul style="list-style-type: none"> <li>• Proof of payment of Certification Fee and loose Documentary Stamp Tax <b>(all original copies)</b></li> </ul>   |  |
| <ul style="list-style-type: none"> <li>• Approved ONETT Computation Sheet (OCS) of Tax Due; <b>[One (1) original copy for validation only and One (1) photocopy]</b></li> </ul>  |  |
| <ul style="list-style-type: none"> <li>• Transfer document such as Deed of Absolute Sale, Deed of Assignment etc.; <b>[One (1) original copy for validation only and One (1) photocopy]</b></li> </ul>   |  |
| <ul style="list-style-type: none"> <li>• Any of the following applicable document, if the person presenting is not the party who secured the OCS/ among the parties to the transaction: <b>[One (1) original copy and two (2) photocopies]</b></li> </ul>  |  |
| a. Notarized Special Power of Attorney (SPA), if representing individual taxpayer/s;   |  |
| b. Secretary's Certificate or Board Resolution, if representing non-individual taxpayer/s;   |  |
| c. Certification from the Philippine Consulate, or Apostille, if DOAS and SPA were executed abroad   |  |