



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
OFFICE OF THE REVENUE DISTRICT OFFICER
RDO 21B-South Pampanga
City of San Fernando, Pampanga



CERTIFICATION

This is to certify that **JAYSON VITUG SERRANO** and **JULIE MONTEMAYOR SERRANO** of **PUROK 1 STO. CRISTO Lubao Pampanga**, legal age, Filipino, is exempt from filing of Income Tax Return for the *Taxable Year 2024*, pursuant to the provisions of Section 51(A)(2) National Internal Revenue Code (NIRC) of 1997, as amended by Republic Act No. 10963, otherwise known as the TRAIN LAW.

This Certification is issued on the basis of the foregoing facts as represented by **Mr./Mrs./Ms. SERRANO** for his/her child **JULIANA NICOLE M. SERRANO** for *Special Program for Employment of Students (SPES) / Scholarship / Education Service Contracting (ESC)* application purposes only. However, if upon investigation, it will be disclosed that the facts are different from that as represented, then this Certification shall be considered null and void.

Done this 31st day of January, 2025 in City of San Fernando, Pampanga.

MARINELIA N. GERMAN
OIC-REVENUE DISTRICT OFFICER

LYNN B. DILIG
OIC-Asst. Revenue District Officer



RR-4- RDO21B South Pampanga
Administrative Section

for **MARITES P. DAVID**
Chief Collection Section