



Republic of the Philippines  
Department of Finance  
**BUREAU OF INTERNAL REVENUE**  
Revenue Region No. 10- Legazpi City  
**REVENUE DISTRICT OFFICE NO. 64**



## CERTIFICATION

### 2025-1906

#### TO WHOM IT MAY CONCERN:

This is to certify that **NOE V. BERNARDINO**, earning P60,000.00 annually as farmer, married to **CATHERINE D. BERNARDINO**, unemployed, both of legal ages and residing at **P4 Brgy. Malatap, Labo, Camarines Norte** is exempt from filing their ITR as per affidavit-attached pursuant to Sec. 51 (A) (2) of the NIRC, as amended. However, this does not preclude this office to conduct verification on the matter of tax purposes.

This certification is issued upon request of the above parties for submission as a requirement for **CHED MERIT SCHOLARSHIP PROGRAM (CMSP)** of their daughter, **CHRISTINE D. BERNARDINO**.

Given this 18th day of June, 2025 at Talisay, Camarines Norte.

*[Signature]*  
**DAISY B. DE LEON, CPA**  
Asst. Revenue District Officer



Note: Issued without  
prejudice to whatever  
future tax liabilities