



Bringing In Revenues
for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 4
RDO No. 21B - City of San Fernando, South Pampanga



Buwis na Tapat,
Tagumpay Nating Lahat

CERTIFICATION

This is to certify that Spouses **ABELARDO ALIPIO** and **JENNETTE ALIPIO** of **BRGY. SINDALAN, CITY OF SAN FERNANDO, 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. and Mrs. ALIPIO for his/her child **JENNABEL ALIPIO** for *Special Program for Employment of Students (SPES) / Scholarship / Enrollment / 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.

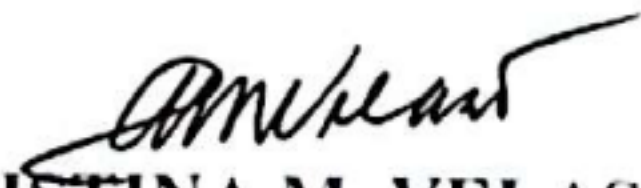
Issued this 27th day of May, 2025 in the City of San Fernando, Pampanga.

MARINELIA N. GERMAN
Revenue District Officer

LYNN B. DILIG
Asst. Revenue District Officer



RR-4- RDO21B South Pampanga
Administrative Section


CRISTINA M. VELASCO
OIC – Administrative Officer