



Republic of the Philippines  
Department of Finance  
**BUREAU OF INTERNAL REVENUE**  
Revenue Region No. 9B – LaQueMar  
Revenue District Office No. 60  
Lucena City, North Quezon



## CERTIFICATION

TO WHOM IT MAY CONCERN:

This is to certify that SPS. FRISCO & MARISSA H. ESPIRITU, resident/s of Brgy. Masalukot IV, Candelaria, Quezon, is/are filer/s/non-filer/s of income tax return for the year 2024.

Enclosed is a copy of Affidavit/Certification attesting among others that they/she/he have no taxable income in making him/her/them exempt from filing the said return.

This certification is issued upon the request of the said party for the school requirements of their/his/her son/daughter, MEALYN H. ESPIRITU.

Issued this 21<sup>st</sup> day of May 2025 at Lucena City.

ARNALDO R. RASE  
Assistant Revenue District Office

By:

  
DIANE CANDY D. TRAQUEÑA  
OIC-Chief, Administrative Section



Documentary Stamp : Php 30.00  
Date Issue : May 21, 2025  
Place of Issue : Lucena City

RDO60/AdminSection