



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 **CRISTY Z. CANICULA** of **SANTA CRUZ LUBAO, PAMPANGA** of 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. VALENCIA** for his/her child **SHIELA MAE C. VALENCIA** for *Special Program for Employment of Students (SPES) / Scholarship / Education Service Contracting (ESC) / Enrollment* 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 day of **JANUARY 14, 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