



Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Revenue District No. 97
East Misamis Oriental & Camiguin



CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that **MS. NORMA L. RAFISURA** residence at Purok 5 Brgy. Tagbocboc, Tallsayan, Misamis Oriental is considered Margin alized Income Earner (MIE) in accordance with Revenue Memorandum Order No. 7-12 as amended by Revenue Memorandum Order No. 7-2014 Implementing the provision of the National Internal Revenue Code, 1997 NIRC as amended and as such is exempt from payment of Business Tax (VAT or any Percentage Tax) In addition, Its income earned is not subject to tax.

This certification is issued on the basis of the documents and information presented to this office. However, if in the future, the facts and information are found to be different, this certification shall be considered null and void.

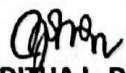
Issued upon the request of the above-mentioned taxpayer for whatever purpose it may serve them best.

Done this 30th day of January, 2026 at Gingoog City, Misamis Oriental.

ELLEN S. TAMPUS
Asst. Revenue District Officer

BY:




MERCEDITHA L. DOCDOC
Chief, Collection Section

Date Issued : 01/30/2026
Place of Issue : Gingoog City
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