Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Revenue District No. 97
Gingoog City

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that **SPS. MAILENE/WENDELL DE GUIA** with residence at PUROK 3, BARANGAY COGON, BALINGASAG, MISAMIS ORIENTAL considered Marginalized 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 being 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 **10th** day of **DECEMBER, 2025** at Gingoog City, Misamis Oriental

ELLEN S. TAMPUS
Assistant Revenue District Officer

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Affixed & cancelled

16-097-25-12-01580
Received original & duplicate