REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue District Office No. 110
General Santos City and Sarangani

Bringing in Revenues for Nation-building

BAGONG PILIPINAS

RDO110-AS-2026-2475

5/6/2026

CERTIFICATION

TO WHOM IT MAY CONCERN:

This is to certify that **Eziel Naungayan Sagoso,** Filipino of legal age & resident of **Phase 1, Blk. 16, Lot 25, Gensanville Subd., Bula, General Santos Citu,** is not required to file an income tax return for taxable year 2025 under Section 51 (A) (2) of the National Internal Revenue Code, as amended, per certification issued by **Barangay Captain Nicanora T. Vargas** on **5/6/2026.**

This certification is issued upon request of the above-named person for **MSU PRE-REGISTRATION PURPOSES** of his/her son/daughter **Zach Naungayan Sagoso.**

This certification is also being issued on the basis of the foregoing facts as represented. If upon investigation, it will be disclosed that the facts are different, then this certification shall be considered null and void.

ABOBACAR B. ISRA, JR.
OIC-Revenue District Officer
RDO 110 General Santos City and Sarangani

BUWIS NA RENTAS INTERNAS DST2025 0966709 1 30 PESO DOKUMENTARYO 30 PESO

BIR District Office Bldg., J.P. Laurel Avenue corner Pendatun Avenue, Dadiangas North, General Santos City
Email Address: rdo_110@bir.gov.ph
Landline: (083) 552-1142 / 552-2421

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Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No **2316** September 2021 (ENCS)

Certificate of Compensation Payment/Tax Withheld

For Compensation Payment With or Without Tax Withheld

2316 09/21 ENCS

Fill in all applicable spaces. Mark all appropriate boxes with an "X"

1 For the Year (YYYY): 2025

2 For the Period From (MM/DD): 01 01 To (MM/DD): 12 31

Part I - Employee Information

3 TIN: 915 934 884 0000

4 Employee's Name (Last Name, First Name, Middle Name): SAGOSO, ANDY VILLA

5 RDO Code: 110

6 Registered Address: BRGY CITY HEIGHTS GENERAL SANTOS CITY

6A Zip Code:

6B Local Home Address:

6C Zip Code:

6D Foreign Address:

6E Zip Code:

7 Date of Birth (MM/DD/YYYY): 05 02 1972

8 Telephone Number:

9 Statutory Minimum Wage rate per day: 0.00

10 Statutory Minimum Wage rate per month: 0.00

11 [X] Minimum Wage Earner whose compensation is exempt from withholding tax and not subject to income tax

Part II - Employer Information (Present)

12 Taxpayer: 281 651 526 0000

13 Employer's Name: FIESTA APPLIANCECENTER, INC.

14 Registered Address: #25 MAGSAYSAY AVE. DADIANGAS SOUTH

14A Zip Code: 9500

15 Type of Employer: [ ] Main Employer [ ] Secondary Employer

Part III - Employer Information (Previous)

16 TIN:

17 Employer's Name:

18 Registered Address:

18A Zip Code:

Part IVA - Summary

19	Gross Compensation Income from Present Employer *(Sum of Items 38 and 52)*	195,067.44
20	Less: Total Non-Taxable/Exempt Compensation Income from Present Employer (From Item 38)	195,067.44
21	Taxable Compensation Income from Present Employer (Item 19 Less Item 20) (From Item 52)	0.00
22	Add: Taxable Compensation Income from Previous Employer, if applicable	0.00
23	Gross Taxable Compensation Income *(Sum of Items 21 and 22)*	0.00
24	Tax Due	0.00
25	Amount of Taxes Withheld	
25A	Present Employer	0.00
25B	Previous Employer	0.00
26	Total Amount of Taxes Withheld as adjusted *(Sum of Items 25A and 25B)*	0.00
27	5% Tax Credit (PERA Act of 2008)	0.00
28	Total Taxes Withheld (sum of items 26 and 27)	0.00

Part IV-B Details of Compensation Income and Tax Withheld from Present Employer

A. NON-TAXABLE/EXEMPT COMPENSATION INCOME

		Amount
29	Basic Salary (including the exempt P250,000 & bel or the Statutory Minimum Wage of the MWE	161,704.56
30	Holiday Pay (MWE)	0.00
31	Overtime Pay (MWE)	0.00
32	Night Shift Differential (MWE)	0.00
33	Hazard Pay (MWE)	0.00
34	13th Month Pay and Other Benefits *(maximum of P90,000)*	15,842.88
35	De Minimis Benefits	0.00
36	SSS, GSIS, PHIC & PAG-IBIG Contributions and Union Dues (Employee share only)	17,520.00
37	Salaries and Other Forms of Compensation	0.00
38	Total Non-Taxable/Exempt Compensation Income *(Sum of Items 29 to 37)*	195,067.44

B. TAXABLE COMPENSATION INCOME REGULAR

39	Basic Salary	0.00
40	Representation	
41	Transportation	
42	Cost of Living Allowance (COLA)	
43	Fixed Housing Allowance	
44	Others *(Specify)*	
44A		0.00
44B		

SUPPLEMENTARY

45	Commission	
46	Profit Sharing	
47	Fees Including Director's Fees	
48	Taxable 13th Month Pay Benefits	0.00
49	Hazard Pay	
50	Overtime Pay	
51	Others *(Specify)*	
51A		
51B		
52	Total Taxable Compensation Income *(Sum of Items 39 to 51B)*	0.00

I/We declare, under the penalties of perjury, that this certificate has been made in good faith, verified by us, and to the best of my/our knowledge and belief, is true and correct pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012" (RA No. 10173) for legitimate and lawful purposes.

51 JOAQUIN Y. ONG, JR.
Present Employer/ Authorized Agent Signature Over Printed Name — Date Signed

CONFORME:

52 ANDY VILLA SAGOSO
Employee Signature Over Printed Name — Date Signed

CTC/Valid ID No. of Employee — Place of Issue — Date of Issue — Amount Paid, if CTC

To be accomplished under substituted filing

I declare, under the penalties of perjury, that the information herein stated are reported under BIR Form No. 1604C which has been filed with the Bureau of Internal Revenue.

53 JOAQUIN Y. ONG, JR.
Present Employer/ Authorized Agent Signature Over Printed Name
(Head of Accounting/ Human Resource or Authorized Representative)

I declare under the penalties of perjury that I am qualified under substituted filing of Income Tax Returns/BIR Form No. 1700, since I received purely compensation income from only one employer in the Philippines for the calendar year; that taxes have been correctly withheld by my employer (tax due equals tax withheld); that the BIR Form No. 1604-C filed by my employer to the BIR shall constitute as my income tax return; and that BIR Form No. 2316 shall serve the same purpose as if BIR Form No. 1700 has been filed pursuant to the provisions of Revenue Regulations (RR) No. 3-2002, as amended.

54 ANDY VILLA SAGOSO
Employee Signature Over Printed Name

*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)

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150	NABLE, LIEZEL SUYOM	499-692-670-0000	133,189.18	-
151	NAVARRO, RAFAEL Y	- - -	150,521.02	-
152	OCARIZA, CHINEE KLEAR	227-887-111-0000	186,008.89	
153	OCOY, MARK ANTHONY REGALADO	- - -	143,259.00	
154	OFTANA, CAMILO	761-189-451-0000	167,008.10	
155	OFTANA, JOSEPH DUALLO	761-187-692-0000	134,684.87	
156	OGABANG, WILLIAM KIRBY ANCIANO	435-489-979-0000	151,940.21	
157	ORTIGAS, ROWELYN ZULIETA	620-092-664-0000	57,326.00	
158	PAJO, NOLI	- - -	146,947.30	
159	PAMATIAN, JAYSON SATURA	366-004-434-0000	135,581.87	
160	PANCHO, VENVIR	403-319-112-0000	95,164.36	
161	PANES, RONIN MONTERDE	- - -	132,904.27	
162	PAREL, JELYN CASIPE	770-777-231-0000	150,997.11	
163	PEPITO, JAYNELL TAMPUS	712-484-458-0000	158,639.30	
164	POLAN, REBERTO JR	357-338-907-0000	62,454.59	-
165	POLLOSO, JULIE MARISSE	754-991-932-0000	241,668.79	
166	PONTOD, EDILBERTO JR. PLAZO	340-994-679-0000	165,046.18	
167	QUIJANO, HANNA GRACE PANDAY	320-606-098-0000	151,189.17	
168	QUILATON, NAOMI LIZADA	732-687-034-0000	195,936.96	
169	RAMADA, ROLANDO ARCILLA	421-325-046-0000	161,276.50	
170	RAMIREZ, RAPHAEL	- - -	57,870.23	
171	RANOCO, PHILIP FLORIDA	435-717-252-0000	195,936.96	
172	REMIS, CHRISTIAN JOY	- - -	105,823.60	
173	REYES, HERLOU	- - -	126,560.68	
174	RODEL, PAUL RUSTY SELUBRICO	428-007-590-0000	137,757.43	
175	ROMASASA, MAYLYN MOMO	- - -	144,361.76	
176	ROMULO, ARWELL	942-848-884-0000	88,826.30	
177	SAGOSO, ANDY VILLA	915-934-884-0000	195,067.44	
178	SALIBAT, RONALD DELA PENA	492-176-308-0000	183,715.90	
179	SALOMERI, PETER PAUL	335-793-871-0000	139,473.65	
180	SANDIG, PEJIE	315-818-408-0000	107,522.98	
181	SANTAREN, MICHAEL RENDON	482-850-324-0000	66,908.00	
182	SARCON, JOHN PAUL CONCON	438-598-474-0000	175,652.86	
183	SARMIENTO, JULIUS CAPINDO	700-662-627-0000	123,553.00	
184	SAURO, CLENANTE COMEDIA	- - -	153,412.56	
185	SECRETARIA, JERSON JAYOMA	- - -	139,169.57	
186	SILVA, NELLO BARREDA	466-528-808-0000	205,353.44	
187	SINALAN, JERRY	- - -	6,243.98	
188	SISMAR, BRIXAN	494-948-706-0000	156,701.30	
189	SISON, MARINEL JACINTO	489-126-304-0000	57,952.00	
190	SITJAR, MARRY JOY REGASA	460-565-241-0000	196,121.57	
191	SOLIRANO, EPHRAIM JR BOBO	643-200-538-0000	169,573.30	
192	SUBINGSUBING, JEZREEL	- - -	56,511.98	
193	SUELLO, GIERELLE RONCALES	738-953-197-0000	176,049.39	
194	SUICO, MARY GOLD	340-937-085-0000	86,838.22	
195	SUNGA, MELANIE LAGIDAS	761-187-224-0000	160,859.52	
196	TAYONA, RONALD RODRIGUEZ	423-320-707-0000	47,722.80	
197	TESORO, ROSARIO JR BERONILLA	241-631-667-0000	204,985.52	
198	TICONG, CLAUDETTE PATALOT	765-521-881-0000	188,769.40	
199	TORRES, LOVELY JOY ARDON	732-684-928-0000	83,137.83	
200	TRAZONA, CHRISTINE JOYCE M	- - -	158,066.32	

BUREAU OF INTERNAL REVENUE
REVENUE DISTRICT NO. 11
GEN. SANTOS CITY
RECEIVED
APR 17 2020
DATE
COMPLIANCE SECTION

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