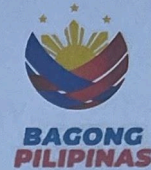




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue District No. 100
Misamis Occidental



CERTIFICATION

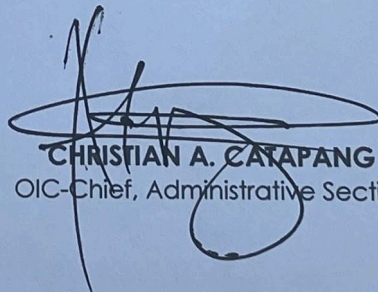
This is to certify that based on the records of this office and on the documents submitted on May 14, 2026, Ms. **ELVIE A. LUBAY** of **P-6, MALAUBANG, OZAMIZ CITY, MIS OCC** is not employed and not engaged in trade or business and has no taxable income for the year **2025**. The individual/spouse is/are exempt from tax and may not file Income Tax Return for such taxable year.

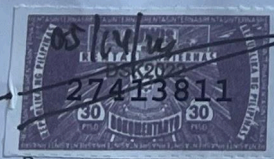
This Certification is issued upon the request of **ELVIE A. LUBAY** for **SCHOLARSHIP** purposes of **JOAN JETT L. BOTENES**.

Issued this 14th day of May 2026 at the City of Ozamiz, Philippines.

MARICELINE C. DABA
OIC-Revenue District Officer

By:


CHRISTIAN A. CATAPANG
OIC-Chief, Administrative Section



Documentary stamp: 1 pc
Affixed and Cancelled