REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

Certificate of Tax Exemption No.
311-2018

CERTIFICATE OF TAX EXEMPTION

issued to

MR. WILLIAM R. VILLARICA
Polacion 1, Marilao, Bulacan
TIN:

This certifies that the Deed of Donation dated January 20, 2016 executed by **MR. WILLIAM R. VILLARICA** in favor of:

Name of Donee	TIN	Address
Municipal Government of Marilao, Bulacan		New Municipal Bldg., NLEX Northbound Service Road, Patubig, Marilao, Bulacan

over a parcel of land particularly described as follows:

Transfer Certificate of Title (TCT) No.	Area (in sq. m.)	Location
		Brgy. Lias, Marilao, Bulacan

being a gift in favor of a political subdivision of the Government, is exempt from the payment of the donor's tax pursuant to Section 101 (A)(2) of the Tax Code of 1997, as amended.

Moreover, the Deed of Donation is likewise not subject to the documentary stamp tax prescribed under Section 196 of the Tax Code of 1997, as amended, but only to the documentary stamp tax imposed under Section 188 of the same Code.

This Certificate of Tax Exemption is being issued on the basis of the facts and documents as represented and submitted. However, if upon investigation, the BIR ascertains that the facts are different, then this Certificate shall be considered null and void.

Issued this _____ day of MAR 05 2018.

CAESAR R. DULAY
Commissioner of Internal Revenue

K-1-MCUS

By: 014025