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

Certificate of Tax Exemption No.
371-2018

CERTIFICATE OF TAX EXEMPTION
issued to

Name of Donor	TIN	Address
Ellen S. Cundangan		Bulakan, Bulacan
Ma. Lourdes S. Santos		Bulakan, Bulacan
Fortunata S. Salas		Bulakan, Bulacan

This certifies that donation under the Deed of Donation dated February 2, 2017, executed by **Ellen S. Cundangan, Ma. Lourdes S. Santos and Fortunata S. Salas** in favor of:

Name of Donee	TIN	Address
Municipality of Bulakan		San Jose, Bulakan, Bulacan

covering the following property;

Transfer Certificate of Title No.	Area (sq.m.)	Area Donated (sq.m.)	Location
			Bulakan, Bulacan

being a donation in favor of a **political subdivision of the Government,** is exempt from the payment of the donor's tax pursuant to Section 101 (A)(3) of the Tax Code of 1997, as amended.

Moreover, Section 185 of Regulations No. 26, otherwise known as the Revised Documentary Stamp Tax Regulations, implementing Title VII of the Tax Code of the 1997, as amended, provides that conveyances of realties not in connection with a sale, to trustees or other persons without consideration are not taxable. Accordingly, the Deeds of Donation are 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 of P15.00 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 08 2018.

CAESAR R. DULAY
Commissioner of Internal Revenue

014147

K-1-JAC

[1]Registered under the name of Romeo Santos, married to Mercedes Santos, and Marina and Vicente Francisco. The tax exemption certificate does not include exemption from estate tax which may be due, if any, on the subject property.