




Republic of the Philippines
Department of Labor and Employment
Regional Office VI

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(Implementation of SPES 2012)
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- In connection with the requirement for a Certification from the BIR that parents are exempted from payment of tax in lieu of an Income Tax Return (ITR), we will continue with the requirements as provided for in both laws and its corresponding IRR (RA 7323 as amended by RA 9547) however, in far flung areas which are really difficult to reach and a BIR Certification is impossible/impractical for poor parents with qualified dependents, and also in the absence of the Bureau of Internal Revenue (BIR) in their area, the following will be considered and accepted if and when the said condition exist:
 - a. Certification issued and duly signed by the Barangay Captain certifying that the student-beneficiary and his/her parents are residents of the said barangay and that their combined net income does not exceed Ninety Six Thousand Two Hundred Sixteen Pesos (P96,216.00), the latest annual poverty threshold level for a family of six (6), as determined and provided by the National Economic Development Authority; and
 - b. Duly notarized Affidavit of Guardianship together with the Barangay Certification for those student-beneficiaries who are not living with their parents but under the care and custody of their guardians.

Attached are the sample forms of Barangay Certifications and Affidavit of Guardianship for your ready reference.


PONCIANO M. LIGUTOM
Regional Director