

Date : 11/21/2025

To : HR DEPARTMENT

WAIVER

This is to certify that I, Mr./Ms. Joseph Nacion, of legal age, with postal address at Coronado Avenue Nivella Hills Cebu City and presently working with **IPLOY, OPC**, as 5385 with valid Taxpayer Identification Number (TIN) 451-731-470-0000

, certify that I was not able to submit the required **Certificate of Income Tax on Compensation (BIR Form 2316)** from my previous employer for the taxable year 2025 due to the following reason(s);

Please check reason(s) provided.

No Previous Employer for 2025.

Certificate of Income tax on Compensation (BIR Form No. 2316) was not available from my previous employer.

Despite multiple efforts, your previous employer has been unable or unwilling to issue your BIR 2316.

I further certify that any taxes due from me as a result of my failure to submit the above minutes to **IPLOY, OPC** will be borne by me, and I will pay them directly to the Bureau of Internal Revenue (BIR) upon filing my **Income Tax Return (ITR)** for the year **2025**.

JOSEPH DE MACEDO NACION
Employee Name & Signature

5385
Employee ID Number