



Camella Lipa Homeowners' Association, Inc.

Brgy. Tibig, Lipa City Batangas · HLURB Reg. No. 15447 · TIN No. 420-931-299-000

Official Website: <https://camellalipahoa.com> · Contact No.: +639171364374 ·

Email: hoaofficial@camellalipahoa.com

BOARD RESOLUTION NO. 2026-35

A RESOLUTION AUTHORIZING THE DISBURSEMENT OF SEVEN THOUSAND SEVEN HUNDRED THIRTY-SEVEN PESOS (₱7,737.00) REPRESENTING 2% MINIMUM CORPORATE INCOME TAX (MCIT) ON GROSS INCOME

WHEREAS, the Camella Lipa Homeowners Association, Inc. (the "Association") is a duly organized homeowners' association governed by its By-Laws, Rules and Regulations, and other governing documents adopted by the Board of Directors;

WHEREAS, the Board of Directors of Camella Lipa Homeowners' Association, Inc. convened in a face-to-face meeting on March 31, 2026, with a quorum present and acting throughout, and duly considered the following matters, among others, authorizing the disbursement of seven thousand seven hundred thirty-seven pesos (₱7,737.00) representing 2% Minimum Corporate Income Tax (MCIT) on gross income;

WHEREAS, the Association is a duly organized and existing entity in accordance with the laws of the Republic of the Philippines, with the legal obligation to comply with all applicable national internal revenue laws, rules, and regulations;

WHEREAS, pursuant to the National Internal Revenue Code, as amended, a Minimum Corporate Income Tax (MCIT) equivalent to two percent (2%) of gross income is imposed on covered entities beginning on the fourth (4th) taxable year of operations;

WHEREAS, the association has been assessed and/or determined to have an MCIT liability in the amount of seven thousand seven hundred thirty-seven pesos (₱7,737.00) for the applicable taxable period;

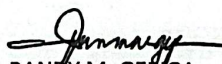
WHEREAS, the Board recognizes that timely payment of tax obligations is necessary to maintain good standing and avoid penalties, interest, and surcharges;

WHEREAS, the said amount shall be payable to RIZELL JOY U. FORTUS, Finance Officer, and shall be subject to liquidation in accordance with the association's accounting and auditing policies;

NOW, THEREFORE, BE IT RESOLVED, that the Camella Lipa Homeowners' Association, Inc. through its Board of Directors hereby approves the disbursement of seven thousand seven hundred thirty-seven pesos (₱7,737.00) representing 2% Minimum Corporate Income Tax (MCIT) on gross income.

SIGNED this 14 APR 2026 at Camella Lipa, Tibig, Lipa City, Batangas by the Board of Directors of Camella Lipa Homeowner's Association, Inc.


GUILLERMO A. OCAMPO JR.
President


RANDY M. GEPIGA
Vice-President


RHEA M. MULUNGBAYAN
Treasurer


MELANIE Y. MEDRANO
Auditor


GLORIA G. ILAGAN
Secretary

Check No.: _____ Date: _____ Voucher No.: _____ Date: _____

Board Resolution No. 2026-35
CAMELLA LIPA HOMEOWNERS' ASSOCIATION, INC.





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NAME	GOVERNMENT ID	NUMBER	EXPIRY
Guillermo A. Ocampo Jr.	_____	_____	_____
Randy M. Gepiga	_____	_____	_____
Rhea M. Mulingbayan	_____	_____	_____
Melanie Y. Medrano	_____	_____	_____
Gloria G. Ilagan	_____	_____	_____

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Series of 2026

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