

**NOTICE OF AVAILMENT OF THE OPTION TO PAY THE 8% ON GROSS SALES  
OR GROSS RECEIPTS AND OTHER NON-OPERATING INCOME**

Date: **January 20, 2023**

Name of Taxpayer: GEORGE MIKHAIL R. AURELIO

Address: Your Address

Taxpayer Identification Number: Your TIN

Freelance Business/Service: Online Virtual Assistant

**Certification**

This is to certify that I am a self-employed individual and/or professional/freelancer where gross sales or gross receipts and other non-operating income does not exceed the Value-added Tax (VAT) threshold; that I am availing of the option to pay an 8% tax on gross sales or gross receipts and other non-operating income in lieu of the graduated income tax under Subsection (A)(2)(a) and the percentage tax under Section 38 of R.A. No. 10963.

GEORGE MIKHAIL R. AURELIO  
Taxpayer's Name and Signature