REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

SECOND DIVISION

ROSITA A. YABES, Petitioner, -versus- **BUREAU OF INTERNAL REVENUE, REVENUE REGION NO. 18 and ROZIL R. LOZARES, in his capacity as Regional Director,** Respondents.	**CTA Case No. 8406** Members: **CASTAÑEDA,** *Chairperson;* **CASANOVA, and** **MINDARO-GRULLA,** ***JJ.,*** **Promulgated:** OCT 25 2012 4:20 pm

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