REVENUE REGULATIONS NO. 3-2000 issued August 15, 2000 extends the deadline for the accreditation of tax agents until December 31, 2000. After the said date, all returns, statements, reports, protests, requests for ruling, official correspondence and other papers filed on behalf of the taxpayer shall bear the following information below the signature of the accredited tax representative (individual practitioners and members of GPPs): 1) for CPAs and others - a) Taxpayer Identification Number (TIN); and b) Certificate of Accreditation Number, date of issuance and date of expiry; 2) for members of the Philippine Bar - a) TIN; and b) Attorney's roll number or accreditation number, if any.