

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

- | | |
|-------------------------------|------------------------------|
| 1. Edward Greve | 60. Dehne Family Trust |
| 2. Abraham Marcus | M. Eirich |
| 3. Gertrude Rosen | 61. Louis & Lillian Dern |
| 4. Raymond & Joan Ariola | 62. Sue Greenberg & Lucille |
| 5. Mildred & Adolph Leitner | Fisher |
| 6. Bertha A. Cummings | 63. Marjorie Sterritte |
| 7. Ralph Gerglielmo | 64. Anna Hickman |
| 8. Harol Shore | 65. Alvin Machonis |
| 9. Irving Schwartz | 66. Perry & Everett Dunn |
| 10. Alice H. Marsh | 67. Dr. Wm. & Kenneth Keats |
| 11. Elsie Hope Beaver | 68. Nortown Investment Club |
| 12. Isidore Levy | 69. George & Bertha Dvorscak |
| 13. Richard B. Marotte | 70. Lucinda Holdbrook |
| 14. Slater Transport Co. | 71. Robert J. Nicholson |
| 15. Helen L. McCain | 72. Harold & Laurette Troger |
| 16. Jack & Rosa Rubman | 73. Sam & Sonia Waldshan |
| 17. Nicholas D. Allen | 74. Leon & Libby Sacks |
| 18. Murray & Eleanor Kay | 75. Martin & Beatrice Luck |
| 19. Isidore Levy | 76. Dr. Albert Aboody |
| 20. Robert & Betty Lewis | 77. Charles H. Schreiber |
| 21. Russell G. Estes | 78. Karmela Schreidman |
| 22. Miriam Singer | 79. Sonia & Jacob Schreidman |
| 23. James Wagner | 80. James F. Glesson |
| 24. Irving Miller | 81. J. M. Alexander |
| 25. Laurie Greenfield | 82. George F. Breen, Jr. |
| 26. Michael Smith | 83. Margaret S. Breen |
| 27. John & Margaret Sinclair | 84. Frank Cenatiempo |
| 28. Samuel Kopelson | 85. James Chu |
| 29. Peter Vasilas | 86. Louis Cohen |
| 30. Mary Minotos | 87. Vincie Congilose |
| 31. Victor R. Beauchamp | 88. Louis & Lorraine Crovo |
| 32. S. Shawshan & K. Su Liu | 89. Charles & Edith Crovo |
| 33. Sistina Corporation | 90. Henry Dei |
| 34. Helen B. Daroy | 91. Nunziata de Paolo |
| 35. William M. Sell | 92. Thomas & Dorothy Earl |
| 36. Neal & Jacqueline Beckner | 93. Henry S. Eiksen |
| 37. Paul Lidstrom | 94. Carl A. Eikson, Jr. |
| 38. Charles & Carolyn Rice | 95. Viola S. Fernschild |
| 39. Thomas & Ann Lee | 96. Joseph A. Fatherson, Jr. |
| 40. Doris B. Hodshon | 97. Frances F. ova |
| 41. Stephen & Claire Reids | 98. Stanley Gaither |
| 42. Clarence & Florence Jax | 99. Rudopf Gori |
| 43. Charles & Kathlyn Terry | 100. Lawrence Greenhaus |
| 44. Betty Wally Dienger | 101. Gwen Green Haus |
| 45. Richard Sollenberger | 102. William Helberg |
| 46. Arturo F. Lopez | 103. Esther Jacobs |
| 47. David & Janie Nicholas | 104. Murray B. Jacobson |
| 48. Stephen Angell | 105. Lawrence & Ivola Keat |
| 49. Josephn C. Avge, Jr. | 106. James F. McDonald |
| 50. Burton & Nascha Ravins | 107. James F. McDonald |
| 51. Nelson Kaye | 108. Florence A. Mergott |
| 52. Harold W. Davis | 109. G. Nelson Mergott |
| 53. Allan V. James | 110. Malvina Morris |
| 54. Pauline Simon | 111. Marcella Morris |
| 55. Elsie A. Simon | 112. Ruth Morris |
| 56. Myron Kushnir | 113. Ruth, Selma, Malvina |
| 57. Salvatore & Rosaline | & M. Morris |
| Scarpino | 114. Selma Morris |
| 58. Rose M. Seaman | 115. Elizabeth G. Penny |
| 59. Annette Cantinelli | 116. George L. Penny III |

117. Ralph & Verginia Picone
118. Anna Punak
119. Louis Punak
120. John Quirico
121. Dr. Harold M. Romm
122. Mario Saloti
123. Earl & Jean Salisbury
124. Jonas Schreckinger
125. Samuel Schreckinger
126. Samuel Schreckinger
127. Harry Schreckinger
128. David Schreckinger
129. Barbara Schreckinger
130. Robert B. Seaver
131. Bailey Smith
132. Elinor H. Smith
133. Susan W. Stewart
134. George B. Stewart
135. Mildred S. Tedesco
136. Sue Vieter
137. Irwin William
138. Mollie S. Weinstein
139. Martin Weiss
140. Anna Woinick
141. Kenneth & Jean Pitzer
142. Frances L. Clouse
143. Jan Fitzgerald
144. James & Wilma Brady
145. A. E. Pilaar Kolf
146. Mons. Le Docteur Iborra-Marcel
147. Jorge Lund
148. Arthur W. Meyer
149. Nathan & Matilda Silverstein
150. John & Florence Prinzi
151. Felix & Lourdes German
152. Philip H. Kahan
153. William J. McMahan
154. Anna Lubin
155. Henry L. Lenart
156. Lana Koplin
157. D le G. Blake
158. Roy S. Long
159. Raymond & Madeline Dorn
160. Leon Siegel
161. Frank G. Lesh
162. Lillian Abele
163. Gary G. Griffith
164. Coysseas Christofi
165. Douglas & Gloris Carmichael
166. Ida R. Godlstein
167. Clare T. Popper
168. John Borghi
169. Joseph & Fanny Casale
170. Henry Dei
171. Charles Cantalupo, Jr/
172. Dominic Russo
173. Sandy Battaglia
- Walter & Mary Warhley
- 1 Bell
- Field
- ans
181. Dianne L. Taylor
182. Henry & Gertrudes Waters
183. Paul Friedman
184. David B. Meinhardt
185. Judith Van Buskirk
186. Ronald & Margery Bird
187. Memekos Metelenos
188. Memekos Metelenos
189. Herman D. Schmier
190. Adolph & Faye Rittberg
191. Robert F. Horvath
192. K. Albert & Lois Strand
193. Edward & Edith McConologue
194. Gordar B. Brown, Jr.
195. Shama & Esther Cygler
196. Beatrice M. Ross
197. E. J. Hardley
198. Paul & Maxine Woodard
199. James A. Lahaney, Jr.
200. Robert Winsky
201. Unvest Corporation, Inc.
202. Pauline Krasnow
203. Sam Friedman
204. Nathan & Shirley Frumkin
205. Harry & Anna S. Schroeder
206. Michael & Helen Finkelstein
207. Joe C. Rasmussen
208. Ed. J. Rasmussen
209. Nathaniel D. Rothstein
210. Louis & June Pagel
211. John Poggetti
212. E. Donald Hickman
213. Edgar Whittle
214. William L. Simon
215. B. D. Sponhaltz
216. Martin C. Hoehn
217. Sam K. Bradshaw
218. Warren & Faith Meeks
219. Jacquelyn C. Nelson
220. William Basch
221. Takashi Kubota
222. William & Nancy Barker
223. C. George Edmonds
224. Lewellyn & Dolores la Freniere
225. Alex Kritzman & Rosalie Cone
226. Clyde A. Willis
227. Iwao Jinbo & Harumi Jinbo
228. Valentine Brackmanski
229. Nathan de Woskin
230. Janis & Hildegard Monsons
231. Harold & Alice Edmonds
232. Erick & Eleanor Schuster
233. Aleksas & Kazimiera Sadauskas
234. Robert S. Spears
235. Willard & Elizabeth Cliff
236. Manuel Sanchez
237. Lawrence & Susan Lewis Kogan
238. Raymond L. Keller
239. R. Keller & Roy Carpenter

240. Ella Brower
241. Raymer McQuiston
242. Foye E. Perason
243. Charles Albert Pulliam
244. Mathilda L. Spreen
245. Richard Marcus Gill
246. Katherine W. Daley
247. Dr. S. & Esther Fisher
248. Harold & Hanice Cavanaugh
249. Ollen & Chessie Faye
Turner
250. John J. Kane
252. Joseph A. Testa
253. Matie N. Kane
254. Stanley Brinkman
255. Thomas & betty Smith
256. Francis P. Walter
257. Jerome D. Lewis
258. John P. Walter
259. Walter & cahterine Geiger
260. Charles & Nancy Bowdell
261. W. William Walter
262. Joseph & Betty Brendle
263. Frank C. Ernest
264. Robert J. Kehn
265. Jack Harrett
266. Don Sokolik
267. Alice & Frank Heyes
268. Albin Farenchalk
269. Joy Welsh Nelson
270. A. J. Munies
272. Maurice J. Fein
273. Harry Last
274. Anthony Puglisi
275. John P. Janus
276. Theordore Zikos
277. Edmund & Jane Galat
278. Michael Ross
279. Lewis Sagal
280. Melville D. Jensey, Jr.
281. Brokson L. Zeller
282. Walter Philip Luthy
283. Robert K. Dahlstrom
284. Lilliam Schindell
285. Clifford & Hattie Allen
286. Diane B. Gertler
287. Emil & Mary Novak
288. Fred & Mary Schweikhardt
289. Virginia Schutz
290. Norman C. Schutz
291. Frank Lock
292. Roye Weintraub
293. Milton & dena Frank
294. Dr. Wm. L. Kostenbauder
295. arnold & donna Reinikki
296. Loretta E. Rudick
297. Bert W. McLean
298. Edward Genter
299. Robert L. Davis
300. Earl Gustar
301. De Witt & Mary clinton
302. Thurlow & Clara Dudd
303. Frederick & Alfreda Knirk
Audrey W. Stevens
& Edna Ilges
306. Richard & Thelma
Gamewell
307. Larry Amdur
308. Marjorie Hayden
309. H. Mishaan
310. Karl & Margot Nathan
311. Yu Te
312. Paul & Amalia Lienhard
313. Clement & Bensinger
314. Aaron & Bella Kushelefsky
315. Marie Wendling
316. Leona E. Buhl
317. Thomas J. Boodell
318. Kalmon & Mary Gershowitz
319. Alois L. Mathis
320. William E. Boom
321. Le Roy H. Payant
322. Felix Mansour
323. Marc F. Lear
324. Alden Lothop Van Buskirk
325. Marcella Morris
326. Fred & Else Wisser
327. Florence Ludwig
328. Michael & Jennie Magro
329. Harvey Schwartz
330. Martin S. Schiller
331. Gilbert & Charlotte
Oremland
332. Samuel & Pearl Kline
333. Fred E. Anderes
334. Anthony Birtz Desmarteau
335. Hugh McGranaghan
336. William H. Phipp
337. Albert Resnick
338. Ray Suckno
339. George Landau
340. Emanuel Hans
341. Paul & Marguerite Bass
342. Kenneth E. Fields
343. Livio Franco
344. Lambros Constantinou
345. Charlotte Bacon
346. M. & Bella Raschkowsky
347. Jack Demon
348. Dorothy Stepp
349. Anthony A. Gentile
350. Harold & Harriet Sacks
351. Panayiotos Antoniou
352. Joseph Cioffi, Jr.
353. Albert & Joy Eger
354. Arthur C. Ernest
355. Edward T. Smith
356. Louis & Benjamin Poli
357. Roland L. Olsewski
358. Sidney Kramer
359. Charles & Marie Wm. Son
360. Marion Colby Frank
361. Lottie Zagata
362. Karl Jensen
363. Samuel & Gertrude Espstein
364. Dr. Ramon Gochinco
365. Joy A. Henshel
366. Fred Pusky
367. Jacob J. Brandt
368. Dr. Mortimer R. Camiel
369. Ceal Kass

1. Malcolm W. Vallance
2. Nathan Romm
3. Hyman Rosen
4. William I. Cohen
5. Morris, Raymond, &
Jerry Fucks
6. Margaret Schware
7. Rabbi Jonah Weinberg
8. Henry & Madeline Wittstadt
9. Doris M. Shortal
10. Lawrence & Dianne Nieman
11. Miriam Cohen
12. Lansford F. Butler
13. Alfred Vecvogars
14. Corrine Arnold
15. Est. of James Celo Cook
16. Frank B. Collins
17. C & R Investment Co., Inc.
18. Robert & Elaine Hill
19. Linda C. Gitlitz
20. Joseph P. Lawler
21. Roy & Karen Schuldies
22. David & Patricia Vaughan
23. Wesco Theaters, Inc.
24. Robert E. Murphy
25. Beth & Nelson White
26. Raymond A. Behnke
27. Joe L. Luthey
28. Louis & Zaidia Luthey
29. Helen L. Dennison
30. The Hally Company
31. Edmund & Doris Hally
32. Dianne C. Pritchard
33. James R. Pietrinferno
34. Dav-Mar Products, Inc.
35. Karl & Margaret Gosaner
36. Wm. Beck & Barbara Beck
37. Charles V. Smith
38. L. Renshaw Fortier
39. James Scott Abrahams III
40. Donalo Breen
41. Jane M. Snow
42. Ann T. Cunisky
43. Will R. Gregg Jr.
44. Barbara V. Gregg
45. Kha To Yu & Louise H.
46. John H. L. Marshall &
Dorothy L. Marshall
47. Louis L. Luthey &
Zaida Luthey
48. Saul Plast
49. Mr. & Mrs. Charles
J. Passalacqua
50. Irving H. Ross
51. Robert J. Banser
52. Joseph V. Costa
53. E. B. Ivry
54. Frank E. Dickson
55. Fern Eggan
56. Miriam B. Simon
57. Vincent M. O'Connor &
Hazel A. O'Connor
58. David Queller Inc. Profit Share Trust
59. Henry Bernhard
60. Bailey Smith, & Tax Service of the Phil., Inc.
Petitioners)

- versus -

C.T.A. CASE NO. 2205

COMMISSIONER OF INTERNAL REVENUE.

Respondent

X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X-X

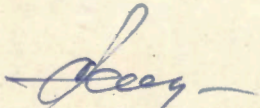
R E S O L U T I O N

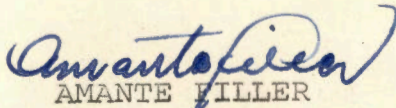
Acting on petitioners' "Motion To Withdraw Petition" dated August 11, 1978 on the ground that the tax credit claimed in the above-entitled case has already been allowed by the Commissioner of Internal Revenue to the satisfaction of petitioners, and there being no objection on the part of respondent, AS PRAYED FOR, the said motion to withdraw petition is hereby GRANTED.

Let the petition for review be considered withdrawn and this case deemed closed and terminated.

SO ORDERED.

Quezon City, August 30, 1978.


CONSTANTE C. ROAQUIN
Associate Judge


AMANTE FILLER
Acting Presiding Judge