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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPOUSES RAUL M. GONZALEZ
& PACITA T. GONZALEZ,
Petitioners,

- versus -

THE COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 2578

x - - - - - - - - - - - - - x

7/23/81

D E C I S I O N

Petitioners Raul M. Gonzalez and Pacita T. Gonzalez are husband and wife, residing and with postal address at 204 M. Paterno St., San Juan, Rizal. Upon audit and investigation by the office of respondent Commissioner of Internal Revenue of the income tax returns filed by them for the years 1966 and 1967, petitioners were found to have failed to substantiate or support their claimed deductions from gross income to arrive at net income. (pp. 4 & 15, BIR records.)

In his letter dated August 18, 1969, the assistant regional director of Revenue Region No. 6, Quezon City, Bureau of Internal Revenue, therefore requested petitioner Raul M. Gonzalez to bring with him and present his documentary evidence and/or proofs in support of his claimed deductions in order that the examination of the income tax returns may be completed as soon as possible. (p. 17, BIR records.) Petitioner Raul M. Gonzalez having failed to appear at the address and on the date specified by the assistant regional director or notify his office of a more convenient appointment, Assessment Notice No. 30-1-6033195-71-66 dated February 29, 1972 and Assessment Notice No. 30-1-636288-71-67 dated March 15, 1972 requiring the payment of the respective amount of ₱542.26 and ₱8,121.04 as deficiency income tax for the years 1966 and 1967 were issued against petitioners. (Exhs. "1" & "2", pp. 9 & 22, BIR records; Annexes "A" & "B" to the petition for review, p. 5, CTA records.) These assessment notices were received by petitioners on April 17, 1972. (Annex "C" to the petition for review, p. 6, CTA records.)

By their letter dated April 18, 1972 to the acting regional director of Quezon City, petitioners protested the aforesaid deficiency income tax assessments on the ground that they were "baseless and unjustified." And except for the bare statement of petitioner Raul M. Gonzalez that "Even a cursory perusal of my income tax returns will clearly show that the itemized deductions which I claimed, while not substantiated with documents, carried specifications whereby your office could have counterchecked as to veracity" (pp. 23-24, BIR records; Annex "C" to petition for review, pp. 6-7, CTA records.), no records to support the claimed deductions were submitted.

To make petitioners realize that under revenue regulations any claim for deduction must be substantiated and that no harassment was meant by respondent, the assistant regional director on October 12, 1972 again requested petitioner Raul M. Gonzalez to appear at his office and present evidence or documentary proofs to support their claimed deductions. (p. 27, BIR records.) Likewise, petitioners failed to appear at the designated time and place. As a final appeal, respondent in his letter dated April 27, 1973 pointed out to petitioners the announcement of the President of the Philippines regarding (1) taxpayers who deliberately evade the payment of their taxes, and (2) taxpayers who continue to avoid payment of their delinquent accounts notwithstanding the demands made upon them.

Petitioners were therefore requested to contact the chief of the collection branch of Revenue Region No. 6, Quezon City, regarding the status of their case for verification, settlement or any appropriate action. (p. 35, BIR records.) As usual, petitioners failed to appear at the designated place, time and date.

To enforce collection of the deficiency income tax for the years 1966 and 1967 under the assessment notices issued on Fberuary 29, 1972 and March 15, 1972, respondent caused the issuance upon petitioner Raul M. Gonzalez on December 14, 1973 a warrant of levy on real property. (p. 39, BIR records.) While he refused to acknowledge receipt of the warrant, a copy thereof was served on him on January 17, 1974. (p. 41, BIR records.) Hence, the present petition for review with motion for suspension of collection of tax filed with this Court on January 28, 1974.

Under paragraph 11 of their petition for review, petitioners allege "that the right of respondent to assess and collect the disputed deficiency income taxes has already prescribed considering that more than five (5) years has already elapsed from the time the returns were filed." No evidence whatsoever was presented by petitioners to prove this allegation, although it was specifically denied by respondent in his answer and with the special and affirmative defense that the assessment notices were issued well within the prescribed period provided for under Section 331 (now Section 318) of the National Internal Revenue Code and the right of respondent to assess the deficiency income taxes involved herein has not yet prescribed.

At any rate, the records of this case clearly show that the 1966 income tax return of petitioners was filed with the Bureau of Internal Revenue on April 17, 1967 while the 1967 income tax return was filed on April 9, 1968. (pp. 4 & 15, BIR records.) Assessment Notice No. 30-1-603195-71-66 requesting petitioners to pay the amount of P546.26 as deficiency income tax for 1966 was issued by respondent on February 29, 1972 while Assessment Norice No. 30-1-636288-71-67 requiring them to pay the sum of P8,121.04 representing deficiency income tax for 1967 was issued on March 15, 1972. (Exhs. "1" & "2", pp. 9 & 22, BIR records.) These assessment notices were received by petitioners on April 17, 1972. (Par. 2, Petition for Review.)

For purposes of the prescriptive periods established by Sections 331 and 332 (now Sections 318 and 319) of the National Internal Revenue Code, an assessment is deemed made when the notice is released, mailed or sent by the Commissioner of Internal Revenue to the taxpayer. Failure of the taxpayer to receive the assessment within the prescriptive period will not affect the validity of the assessment if it was mailed and released within said period. (Basilan Estates vs. Commissioner of Internal Revenue, L-22492, September 5, 1967, 21 SCRA 17; Nava vs. Collector of Internal Revenue, L-19470, January 30, 1965, 13 SCRA 104; Republic vs. Alano, L-18865, September 28, 1964, 12 SCRA 24.) Here, in the present case, the assessment notices were not only issued by respondent, but were also received by petitioners, within the five-year prescriptive period provided for by law. It is thus clear beyond doubt that the right of respondent to assess the deficiency income tax involved herein has not as yet prescribed.

The decisive question involved in this case is whether or not petitioners have been able to substantiate the deductions claimed by them in their 1966 and 1967 income tax returns, the disallowance of which by respondent resulted in the deficiency income tax assessments of ₱546.26 and ₱8,121.04.

At the outset, it should be stated that tax assessments are presumed to be correct unless the contrary is shown, and the burden of proof rests upon the taxpayer to overcome this presumption. As a matter of fact, the burden of the taxpayer contesting the validity or correctness of an assessment is to prove not only that the Commissioner of Internal Revenue is wrong but that he (taxpayer) is right. (Lino Gutierrez vs. Collector of Internal Revenue, CTA Case No. 504, January 28, 1962; Esso Standard Fertilizer & Agricultural Chemical Co., Inc. (Philippines) vs. Commissioner of Internal Revenue, CTA Cases Nos. 1862, 1879, 1888, 1893 & 1896, May 30, 1980; Augusto L. Guanzon vs. Efren I. Plana, Commissioner of Internal Revenue, CTA Case No. 2821, August 27, 1980; Tan Guan vs. Court of Tax Appeals, L-23676, April 27, 1967, 19 SCRA 903.) And if the taxpayer fails to appear and present evidence or proof in support of his allegations in his petition for review, conformably to the doctrine of the presumption in favor of the correctness of the tax assessment (Inter-provincial Auto-bus Co., Inc. vs. Collector of Internal Revenue, L-6741, January 31, 1956, 98 Phil. 290; Collector of Internal Revenue vs. Bohol Land Transportation Co., L-13099 and 13462, April 29, 1960, 107 Phil. 905), the Court of Tax Appeals will merely sustain the assessment against the taxpayer. (Esso Standard Fertilizer & Agricultural Chemical Co., Inc. (Philippines) vs. Commissioner of Internal Revenue, supra.)

Even more, where deduction for expenses is disallowed by the Commissioner of Internal Revenue, it is incumbent upon the taxpayer to prove that the expense is allowable under the law. The taxpayer must show that the amount allegedly spent was actually spent and that it is an ordinary and necessary expense in carrying on the trade or business of the taxpayer. And if the deduction represents compensation for services, the law further requires that (1) payment must be for services actually rendered and (2) the compensation paid must be reasonable in amount. (Sec. 70, Revenue Regulations No. 2; Sec. 30, National Internal Revenue Code.) Furthermore, any claim for deduction must be substantiated by record showing in detail the amount and nature of the expenses incurred. (Sec. 66, Revenue Regulations No. 2.) The bare statement of a taxpayer that an item of expense is ordinary and necessary, unaccompanied by adequate evidence, has no weight with the Commissioner of Internal Revenue or with the courts. (De Vera vs. Collector of Internal Revenue, CTA Case No. 167, March 23, 1969; Basilan Estates vs. Commissioner of Internal Revenue, L-22494, September 5, 1967, 21 SCRA 17; see also Limpan Investment Corporation vs. Commissioner of Internal Revenue, CTA Case No. 2424, October 29, 1980.) Well-settled is the rule that income tax deduction is a matter of legislative grace and the burden of proof clearly showing the right to the claimed deduction is upon the taxpayer. (Hospital de San Juan de Dios vs. Commissioner of Internal Revenue, CTA Case No. 1693, August 29, 1969.)

On these points, the Supreme Court has reiterated in clear and unequivocal terms, in the recent cases of Atlas Consolidated Mining & Development Corporation vs. Commissioner of

Internal Revenue, L-26911, January 27, 1981, and Commissioner of Internal Revenue vs. Atl: Consolidated Mining & Development Corporation and Court of Tax Appeals, L-26924, January 27, 1981, that:

> "The principle is recognized that when a taxpayer claims a deduction, he must point to some specific provision of the statute in which that deduction is authorized and must be able to prove that he is entitled to the deduction which the law allows. As previously adverted to, the law allowing expenses as deduction from gross income for purposes of the income tax is Section 30(a)(1) of the National Internal Revenue which allows a deduction of "all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business." An item of expenditure, in order to be deductible under this section of the statute, must fall squarely within its language.
>
> We come, then, to the statutory test of deductibility where it is axiomatic that to be deductible as a business expense, three conditions are imposed, namely: (1) the expense must be ordinary and necessary, (2) it must be paid or incurred within the taxable year, and (3) it must be paid or incurred in carrying in a trade or business. In addition, not only must the taxpayer meet the business test, he must substantially prove by evidence or records the deductions claimed under the law, otherwise, the same will be disallowed. The mere allegation of the taxpayer that an item of expense is ordinary and necessary does not justify its deduction.

In the light of these basic principles governing deductions from gross income and the special and affirmative defense of respondent that upon audit and investigation of the income tax returns filed by petitioners for the years 1966 and 1967, petitioners were found to have failed to present or submit any documentary evidence and/or proof to support their deductions claimed, hence, assessment notices in the amounts of ₱546.26 and ₱8,121.04, respectively, were issued against them, we will now proceed to examine the evidence presented by them during the hearing of this case before this Court and determine whether they have properly substantiated their claimed deductions in their 1966 and 1967 income tax returns to be entitled to deduct the same. After all, the hearing before this Court partakes of a trial de novo and the Court is authorized to receive evidence, summon witnesses, and give both parties, the Government and the taxpayer, opportunity to present and argue their sides, so that the true and correct amount of the tax to be collected may be determined and decided. (Collector of Internal Revenue vs. Batangas Transportation Company and Laguna-Tayabas Bus Company, L-9692, January 6, 1958, 102 Phil. 822.) For better understanding of the case and easier appraisal of the evidence presented, attached hereto and made an integral part of this decision is Annex "A" which consists of the list of the exhibits proffered by petitioners to substantiate their claimed deductions, showing, among others, the value and amount of the expenses incurred.

The deductions claimed by petitioners in their 1966 and 1967 income tax returns which were disallowed by respondent are as follows:

<u>1966</u> (p. 6, BIR records)

1.	Income tax paid in 1965	₱ 110.49
2.	Messenger-clerk, personal, being salaried employee (husband)	1,200.00
	Total	₱1,310.49

<u>1967</u> (p. 19, BIR records)

1.	Others	₱25,473.19

For 1966, respondent correctly disallowed the deduction of income tax paid in the amount of ₱110.49. Clearly, income tax is not allowable as a deduction from gross income under Section 30(c)(1)(A) of the National Internal Revenue Code. The second item, which is salary paid to messenger-clerk Alfredo Salapatan (see itemized deductions, p. 1, BIR records), can not also be allowed as a deduction for failure of petitioner to present evidence for its justification. (See Formal Offer of Evidence.) Respondent's disallowances for 1966 should therefore be sustained.

In their 1967 income tax return (p. 15, BIR records) petitioners claimed taxes, interest, contributions and others as deductible expenses. None of the first three items were disallowed. Only the expenses in the total amount of ₱25,473.19 itemized under No. 7 as "others" were not allowed on the ground that these "were unsupported." (See audit sheet, p. 19, BIR records.)

To substantiate these deductions, petitioners submitted the exhibits listed in Annex "A" of this Decision. (See attached annex; petitioners' memorandum, p. 117, CTA records and Formal Offer of Evidence.)

An examination of the exhibits enumerated in Annex "A" will show that Exhibits "G", "G-1", "H", "J", "M", "N", "O", "P", "Q" and "Z" pertain to interest while "F", "F-1" and "F-2" refer to taxes paid. Since interests and taxes are not disputed and were allowed as deductions in the year in question, the above-mentioned exhibits maybe disregarded. The same applies to Exhibits "U", "U-1", "V", "V-1" and "AA" which are supporting papers for expenses incurred in 1965 and 1966, which are not in issue. This leaves only Exhibits "I", "K", "K-1", "K-2", "K-3", "L", "L-1", "T,, "AA-1", "AA-2", "AA-3" and "AA-4" for the Court to consider.

Exhibit "I" is the certification of the Mandaluyong Police attesting to the loss of the following articles during the robbery committed at petitioner's residence on February 1, 1967:

1.	2 bottles of White Horse Whisky	₱ 49.00
2.	1 National bread toaster	70.00
3.	1 Avegon radio transistor	120.00
4.	1 Chariot table clock	45.00
	Total	₱284.00*

The certification indicates the robbery to have been committed on February 1, 1967, yet petitioners claimed the same losses as deductions in their 1966 income tax return at higher valuations than those in the certification. (See itemized

*The total value per certification is ₱159.00 but the correct total should be ₱284.00.

deductions for 1966, p. 1, BIR records.) As these losses were not disallowed in 1966, obviously they should no longer be deductible in 1967.

Exhibits "L", "L-1" and "K", "K-1", which are notices from the Security Bank and Trust Co., debiting petitioners savings account for a returned fraudulent check were offered by petitioners to prove losses of ₱5,666.27 which they claimed in their 1967 tax return. The mere notice for a returned fraudulent check is not sufficient to establish that said check was a loss. Additional evidence should have been introduced to show that it was never recovered despite exhaustive efforts to collect. To be deductible, a loss must be actually sustained during the taxable year, evidenced by a closed and completed transaction, and not compensated for by insurance or otherwise. (Sec. 30/1/ /c/, National Internal Revenue Code.) The amount of ₱5,666.27 cannot therefore be allowed as a loss for 1967.

Similarly not deductible are the bank charges pertaining to the returned fraudulent check in the amounts of ₱2.74 and ₱23.94 evidenced by Exhibits "K-2" and "K-3", as it was not shown that the check was paid in connection with petitioners' trade or business, any transaction entered into for profit or a casualty loss. (Sec. 30 /d/ /2/, id.)

Exhibit "T" is a certification made by Rosario Tibayan for rental payments for the years 1964, 1965, 1966 and 1967 at ₱230.00 a month, on her apartment leased to petitioners located at 1085 Washington Street where they operated a drugstore. (t.s.n., pp. 5-7, hearing on September 7, 1979.) Inasmuch as it is uncontested that said apartment was used mainly for petitioners' business in 1967, rentals amounting to ₱2,760.00 corresponding to one year's rent may be allowed as a deduction for 1967. (See itemized deductions for 1966, p. 1, BIR records; also t.s.n., pp. 21-22, hearing on September 7, 1979 and Exhibit "I" showing residence of petitioners at the time of robbery on February 1, 1967 to be at corner Lerma and P. Cruz Streets.)

Exhibits "AA-1" to "AA-3" are receipts from Ester Aniban issued to petitioners for rental payments on a lot space for the months of June, July and another month in 1967 at ₱50.00 a month. During the hearing of the case before this Court, petitioner Raul Gonzalez testified to their renting a vacant space beside their house in Mandaluyong which was utilized as a garage for vehicles used to deliver drugs in connection with their drugstore business starting from 1965 to 1966, up to the time they left the place. (t.s.n., pp. [illegible], hearing on September 7, 1979.) As "proof of ongoing transaction", he also produced Exhibit "AA-4" which is a receipt for rental of the same space for February, 1971 paid on July 7, 1971. Since this was not controverted by respondent, rentals at ₱50 a month for one year in the amount of ₱600.00 may likewise be allowed as a deductible expense for 1967.

In resume, petitioners' deficiency income tax liabilities for the years 1966 and 1967 are recomputed as follows:

1966

Net income per return		₱ 9,781.93
Add: Unallowable deductions		
Income tax paid in 1965	₱ 110.49	
Messenger-clerk, personal	1,200.00	
Total disallowed		1,310.49
Net income per decision		**₱11,092.42**
Less: Personal exemption	₱3,000.00	
Additional exemption	4,000.00	₱7,000.00

Net taxable income		₱4,092.42
Income tax due thereon		188.00
Less: Amount paid		107.00
Balance of tax due		₱ 81.00
Add: 18% maximum interest		14.58
Total amount due and collectible		₱ 95.58

1967

Net income per return		₱[illegible]
Add: Unallowable deductions		
Others	₱25,473.19	
Less. Allowed Deductions		
1. Rent-drugstore, clinic, shop ₱2,760.00		
2. Rent-garage space ₱ 600.00	3,360.00	
Total disallowed		₱22,113.19
Net income per decision		₱35,032.43
Less: Personal exemption	₱3,000.00	
Additional exemption	4,000.00	₱ 7,000.00
Net taxable income		₱28,032.43
Income tax due thereon		₱ 5,890.00
Less: Amount paid		353.00
Balance of tax due		₱ 5,537.00
Add: 18% maximum interest		996.66
Total amount due and collectible		₱ 6,533.66

We see no significance in petitioners' allegation that on April 2, 1973 they "availed of the tax amnesty decreed by the President of the Philippines, their payment being evidenced by Official Central Bank Receipt No. 271611 E, dated April 2, 1973; and that by virtue of such payment and as decreed by the President, payment under the tax amnesty could have cured whatever tax deficiencies, if any, that may have been assessed against petitioners." (par. 6, Petition for Review.) On this point, respondent correctly observed that petitioners could not avail of the tax amnesty under Presidential Decree No. 23, as amended by Presidential Decree No. 67, for the simple reason that under the express provision of Section 4 of Revenue Regulations No. 15-72, dated December 11, 1972, implementing the above-mentioned decrees, a taxpayer cannot avail of the immunities of the said amnesty when a notice of a deficiency assessment has been issued by the Bureau of Internal Revenue prior to the effectivity of Revenue Regulations No. 8-72, (the first implementing regulations) which date was October 20, 1972. In this case the notice of assessment being contested by petitioners was issued on March 15, 1972 or seven months before the effectivity of Presidential Decree No. 23, as amended. And that petitioners, likewise, could not avail of the benefits of the tax amnesty under Presidential Decree No. 68, dated November 24, 1972, Re- "Condonation of Delinquent Tax Accounts and Tax Amnesty on Contested Assessments Subject to Certain Conditions," for the obvious rea[illegible] the deadline for payment of the reduced assessments [illegible] said decree was February 28, 1973, whereas petitioners herein paid only on April 2, 1973. (pars. 11 & 12, special and affirmative defenses, Answer.)

Nor do we find tenable the contention of petitioners that since they have received tax refunds from the office of respondent and have been issued tax clearances on their travels abroad, petitioners are absolved, under the principle of estoppel, of their tax liabilities. Settled is the rule that the Government is not estopped by the mistakes of its officers or agents. (Bachrach Motor Co. vs. Unson, 50 Phil. 981; Pineda, et al. vs. Court of First Instance of Tayabas, et al., 52 Phil. 803; Tan Guan vs. Court of Tax Appeals and Commissioner of Internal Revenue, L-23676, April 27, 1967, 19 SCRA 903.) As elucidated by the Supreme Court in Vera vs. Fernandez, L-31364, March 20, 1979, 89 SCRA 199, taxes are the life-blood of the Government and their prompt and certain availability are imperious need. Upon taxation depends the Government's ability to serve the people for whose benefit taxes are collected. To safeguard such interest, neglect or omission of government officials entrusted with the assessment and collection of taxes should not be allowed to bring harm or detriment to the people, in the same manner as private persons may be made to suffer individually on account of his own negligence, the presumption being that they take good care of their personal affair. This should not hold true to government officials with respect to matters not of their own personal concern. This is the philosophy behind the government's exception, as a general rule, from the operation of the principle of estoppel. (See also Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue, L-26911 and Commissioner of Internal Revenue vs. Atlas Consolidated Mining and Development Corporation and Court of Tax

Appeals, L-26924, January 27, 1981.)

Nonetheless, as explained by respondent, tax refunds which are allowed by the Bureau of Internal Revenue on the face of the income tax returns are dealt with separately and that refund checks are issued before an investigation is made on the income tax returns filed by taxpayers. And the tax clearances issued by respondent in favor of petitioners are not conclusive proofs that petitioners have no tax deficiencies or liabilities, for such clearances were issued before the deficiency tax was discovered and before the assessment notices were sent by respondent after field investigation and audit. (pars. 9 & 10, special and affirmative defenses, Answer.)

Accordingly, petitioners spouses Raul M. Gonzalez and Pacita T. Gonzalez are hereby ordered to pay the amounts of ₱95.58 and ₱6,533.66, or a total of ₱6,629.24, to respondent Commissioner of Internal Revenue as deficiency income tax and interest for the years 1966 and 1967, plus the surcharges and interest which have accrued thereon incident to delinquency, pursuant to Section 51(e) of the National Internal Revenue Code, as amended. The compromise penalty of ₱300.00 for each year suggested by respondent in his deficiency assessments should not however be imposed and collected without the agreement and conformity of petitioners. And it does not appear that petitioners accepted the imposition of the compromise amounts. (Wonder Mechanical Engineering Corporation vs. Court of Tax Appeals, L-22805 & L-27858, June 30, 1975, 64 SCRA 555; see also Collector of Internal Revenue vs. University of Santo Tomas, L-11274 & L-11280, November 28, 1958, 104 Phil. 1062; Philippine International Fair, Inc. vs. Collector of Internal Revenue, L-12928 & 12932, March 31, 1962, 4 SCRA 774.)

WHEREFORE, the decision appealed from is modified as indicated in the above opinion of the Court. With costs.

SO ORDERED.

Quezon City, Metro Manila, July 23, 1981.

AMANTE FILLER
Presiding Judge

WE CONCUR:

CONSTANTE C. ROAQUIN
Associate Judge

ALEX Z. REYES
Associate Judge

EXH. NO.	DATE	PAYEE	PARTICULARS	AMOUNT 1966	AMOUNT 1967	CLASSIFICATION
F, F-1 & F-2	1-31-68	City Treasurer	Payment for municipal licenses for 1966 & 1967	₱ 54	₱ 54	taxes
G, G-1 & H	2-20-78	SSS	SSS Ledger & passbook certification of interest payment for 1967		₱2,382.40	interest
I	2-20-78	-	Certification of Mandaluyong Police Station of robbery committed in residence of petitioners to show losses: 3 btls. of whisky - ₱49 1 Nat'l bread toaster 70 1 Avegon table radio 120 1 Chariot table clock 45		₱ 234.00	losses
J	6-7-78	Industrial Finance Corp.	Statement of account of interest charges	₱ 210.16	₱ 881.93	interest
K & K-1	11-10-67	-	Debit memo for returned fraudulent check		₱ 5,666.27	losses
K-2	11-10-67	-	Debit memo for charges on above check		₱ 2.74	bank charges
K-3	1-16-68	-	Debit memo for collection charges on above check		₱ 23.94	bank charges

EXH. NO.	DATE	PAYEE	PARTICULARS	AMOUNT 1966	AMOUNT 1967	CLASSIFICATION
L & L-1	-	-	Security Bank & Trust Co. passbook of Rafael Gonzalez showing above charges		-	-
M, N & O	-	-	Records of United General Industries showing interest payments of petitioners which were withdrawn as manifested in open court on Sept. 7, 1979, t.s.n., p. 25	-	-	interest
P & Q	[illegible]-67	Ramon G. Somes	Receipt signed by Ramon G. Somes for interest paid to him by petitioner for accrued interest and other miscellaneous expenses incurred in connection with their purchase of a house and lot in Mandaluyong, Rizal from the former		₱1,282.00	interest
T	2-18-7[illegible]	[illegible]osario Tibayan	Certification as to payment of rentals at 1085 Washington St., Sampaloc, Manila which was used by Dra. Gonzalez in connection with her businesses for the years 1964, 1965, 1966 and 1967	₱2,760.00	₱2,760.00	rent
U & U-1	11 [illegible] 1[illegible]-[illegible]5		Vouchers for payment of salary to Anastacio Raye for Nov. 1965 ₱140 Dec. 1965 140			salary

EXH. NO.	DATE	PAYEE	PARTICULARS	AMOUNT 1966	AMOUNT 1967	CLASSIFICATION
V & V-1	3-66 4-26-65		Vouchers for payment of salary to Eduardo Rosal as follows: V March 1966 ₱250.00 V-1 March 1965 250.00			salary
Z	10-22-67	Sarao Motors, Inc.	Receipt for down-payment on jeep to prove payment of interest on installments			interest
AA	7-7-66	Ester Aniban	Rent for garage space for vehicles used for deliveries in connection with drugstore business of petitioners for July 1966	₱ 50.00		
AA-1	7-10-67	- do -	- do - for June 1967 ₱50.00			
AA-2	8-10-67	- do -	- do - for July 1967 50.00			
AA-3	11-10-67	- do -	- do - for - 1967 50.00		₱150.00	rent
AA-4	7-[illegible]-71	- do -	- do - for Feb. 1971 ₱50.00			