

Republic of the Philippines
COMMISSION ON ELECTIONS
Manila

**AKBAYAN CITIZENS'
ACTION PARTY, DORIS S.
NUVAL, JOANNA BERNICE
S. CORONACION, JO
ENRICA ENRIQUEZ
ROSALES, RAYMOND JOHN
S. NAGUIT, and LORETTA
ANN P. ROSALES,**
Petitioners,

- versus -

SPA No. _____

**FERDINAND ROMUALDEZ
MARCOS, JR.**
Respondent.

X-----X

PETITION FOR DISQUALIFICATION

PETITIONERS Akbayan Citizens' Action Party, Doris S. Nuval, Joanna Bernice S. Coronacion, Jo Enrica Enriquez Rosales, Raymond John S. Naguit, and Loretta Ann P. Rosales, by counsel, respectfully state:

"The despot has escaped, and with him, let us pray, all the oppressions and repressions of the past have also been banished forever. A new spirit is now upon our land. A new vision limns the horizon. Now we can look forward with new hope that under the Constitution of the future every Filipino shall be truly sovereign in his own country, able to express his will through the pristine ballow with only his conscience as his counsel.

"This is not an impossible dream. Indeed, it is an approachable goal. It can and will be won if we are able at last, after our long ordeal, to say never again to tyranny. If we can do this with courage and conviction, then and only then, and not until then, can we truly say that the case is finished and the book is closed."

Justice Isagani A. Cruz
speaking for the Supreme Court *en banc*
in *Evelio B. Javier v. Commission on Elections*¹

¹ G.R. Nos. L-68379-81, September 22, 1986.

Nature of the Petition

1. This is a Petition for Disqualification under Rule 25 of the Rules of Procedure of this Honorable Commission, based on grounds under Section 1 of the said Rule and Section 12 of B.P. Blg. 881 otherwise known as the Omnibus Election Code of the Philippines. The Petition seeks the disqualification of Respondent Ferdinand Romualdez Marcos, Jr. ("Marcos Jr.") as a candidate for President of the Republic of the Philippines.

Parties

2. Petitioner **AKBAYAN CITIZENS' ACTION PARTY** ("Akbayan") is a duly registered political party organized and existing under the laws of the Republic of the Philippines, with address at 52 Masikap Street, Barangay Pinyahan, Quezon City 1100, telephone number +632 7001 4951, and email address akbayanhq@gmail.com. It is a progressive national political party that has been contesting the party-list elections since 1998 to champion democracy, social justice, and equality in the Philippines. For purposes of this Petition, Akbayan is represented by its First Nominee, **PERCIVAL V. CENDAÑA**, Filipino, of legal age, a registered voter, with the same address.

3. Petitioner **DORIS S. NUVAL** ("Doris") is Filipino, of legal age, a registered voter, with address at 46C Matatag, Barangay Pinyahan, Quezon City, telephone number +63905 296 3385, and email address dorisnuval2@gmail.com. She is a member of **Claimants 1081, Inc.** ("C1081"), an organization of human rights victims-survivors of the martial law regime of Respondent's father, deposed dictator Ferdinand E. Marcos, Sr. ("Marcos Sr."). Doris, along with the other victims-survivors, is claiming compensatory damages from the Estate of Marcos Sr. pursuant to the decision of the United States Court of Appeals for the Ninth Circuit in *Maximo Hilao v. Estate of Ferdinand Marcos*².

4. Petitioner **JOANNA BERNICE S. CORONACION** ("Nice") is Filipino, of legal age, a registered voter, with address at 94 Scout Delgado, Barangay Laging Handa, Quezon City 1103, telephone number +63917 852 3381, and email address

² 94 F.3d 539 (9th Cir. 1996), August 22, 1996.

j_coronacion@yahoo.com. She is the Deputy Secretary-General of **Sentro ng mga Nagkakaisa at Progresibong Manggagawa** (“SENTRO”), a national labor center espousing social movement unionism among public and private sector workers, informal economy workers, and migrant workers.

5. Petitioner **JO ENRICA ENRIQUEZ ROSALES** (“Jean”) is Filipino, of legal age, a registered voter, with address at Unit 201, Liana Building, Magnolia Place, Tandang Sora Avenue Extension, Quezon City, telephone number +632 8283 4117, and email address catw-ap@catw-ap.org.ph. She is the Executive Director of the **Coalition Against Trafficking in Women – Asia Pacific** (“CATW-AP”), a network of over 75 member organizations and individuals in the Philippines, including survivors of sexual exploitation, that has been serving victims-survivors of all forms of gender-based violence since 1993.

6. Petitioner **Dr. RAYMOND JOHN S. NAGUIT** (“RJ”) is Filipino, of legal age, a registered voter, with address at Unit 507, De La Rosa Building, Lacson Avenue, Sampaloc, Manila, telephone number +63916 582 7931, and email address akbayanyouthofficial@gmail.com. He is the National Chairperson of **Akbayan Youth** (“AY”), a democratic socialist youth organization in the Philippines.

7. Petitioner **LORETTA ANN P. ROSALES** (“Etta”) is Filipino, of legal age, a registered voter, with address at 52 Masikap Street, Barangay Pinyahan, Quezon City 1100, telephone number +63918 933 4356, and email address lorettann@gmail.com. She is a victim-survivor of human rights violations under the martial law regime of Respondent’s father.

8. For purposes of this Petition, Petitioners Akbayan, Doris, Nice, Jean, RJ, and Etta (collectively, the “Petitioners”) may be served with notices and other pertinent processes of this Honorable Commission through the undersigned counsels at **Initiatives for Dialogue and Empowerment through Alternative Legal Services (“IDEALS”), Inc., 69 K-6th Street, Barangay East Kamias, Quezon City.**

9. Respondent **FERDINAND ROMUALDEZ MARCOS, JR.** (“Marcos Jr.”) is Filipino, of legal age, and a candidate-aspirant for President of the Republic of the Philippines. He may be served

with notices and other pertinent processes of this Honorable Commission at **G/F Sunset View Tower, 2330 Roxas Boulevard, Pasay City 1300.**

Facts

10. On 27 July 1995, the Regional Trial Court of Quezon City ("QC RTC"), Branch 105, convicted the Respondent under P.D. No. 1158, s. 1977, otherwise known as the National Internal Revenue Code of 1977, in Criminal Cases Nos. Q-92-29213, Q-92-29212, Q-92-29217, and Q-91-24391 for failure to file income tax returns for taxable years 1982, 1983, 1984, and 1985 and in Criminal Cases Nos. Q-92-29216, Q-92-29215, Q-92-29214, and Q-91-24390 for failure to pay income taxes for the same years.

11. The Respondent was sentenced to serve imprisonment of six months and to pay a fine of P2,000.00 for each charge in Criminal Cases Nos. Q-92-29212 to Q-92-29217. He was also sentenced to serve imprisonment of three years and to pay a fine of P30,000.00 for each charge in Criminal Cases Nos. Q-91-24390 and Q-91-24391.

12. At the time of commission of the said offenses, the Respondent was the Vice Governor of Ilocos Norte from 1981 to 1983 and Governor of Ilocos Norte from 1983 to 1986. He was also the Representative of the Second District of Ilocos Norte from 1992 to 1995.

13. On appeal of the QC RTC's decision, the Court of Appeals, in a Decision³ dated 31 October 1997, acquitted the Respondent of all the four charges of failure to pay income taxes but sustained his conviction for all the four charges of failure to file income tax returns. A copy of the dispositive portion of the Decision of the Court of Appeals is attached as ANNEX "A."

14. Intending to appeal the Decision of the Court of Appeals, the Respondent filed a motion for extension of time to file a petition for review on certiorari before the Supreme Court. However, he subsequently filed a manifestation and urgent motion to withdraw this motion.

³ CA G.R. No. 18569.

15. On 08 August 2001, the Supreme Court in a Resolution in *Ferdinand R. Marcos, Jr. v. People of the Philippines*⁴ granted the Respondent's said motion to withdraw his earlier motion for extension of time to file a petition for review on certiorari. The Resolution attained finality on 31 August 2001. Thus, Respondent's conviction for failure to file income tax returns, as upheld by the Court of Appeals, became final and executory. Copies of the Resolution and Entry of Judgment of the Supreme Court are attached as **ANNEXES "B" and "C,"** respectively.

16. At the time that his conviction attained finality, the Respondent was the Governor of Ilocos Norte. He occupied this position from 1998 to 2007.

17. On 06 October 2021, the Respondent filed his Certificate of Candidacy ("COC") for President of the Republic of the Philippines before this Honorable Commission. A copy of the Respondent's COC is attached as **ANNEX "D."**

Grounds

18. Petitioners respectfully submit that the Respondent should be disqualified as a candidate for President of the Republic of the Philippines on the following alternative grounds, each of which is sufficient to disqualify the Respondent:

I. The Respondent is perpetually disqualified from holding public office;

II. The Respondent was convicted of crimes involving moral turpitude; and

III. The Respondent was sentenced to a penalty of imprisonment of more than 18 months.

Discussion

⁴ G.R. No. 148434.

I. The Respondent is perpetually disqualified from holding public office.

19. Section 44 of the National Internal Revenue Code of 1977 required every Filipino citizen to file an income tax return on the 15th day of April of each year covering their income from the immediately preceding taxable year. Section 254 of the same Code punished the failure of any person to file any tax return at the time required by law with a fine of not less than P10,000.00 and imprisonment of not less than one year but not more than 10 years:

Sec. 254. Failure to file return, supply correct and accurate information, pay tax, withhold and remit tax and refund excess taxes withheld on compensation. — Any person required under this Code or by regulations promulgated thereunder to pay any tax, make a return, keep any record, or supply correct and accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply such correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or regulations shall, in addition to other penalties provided by law, upon conviction thereof, be fined not less than ten thousand pesos (P10,000) and imprisonment of not less than one (1) year but not more than ten (10) years.

20. P.D. No. 1994, promulgated by Marcos Sr. in 1985, amended the National Internal Revenue Code of 1977 and imposed the penalty of perpetual disqualification from holding any public office, voting, and participating in any election on public officers who commit any crime under the said Code. P.D. No. 1994 took effect on 01 January 1986.

21. As amended, Section 252 (c) of the National Internal Revenue Code of 1977 reads:

(c) If the offender is not a citizen of the Philippines, he shall be deported immediately after serving the sentence without further proceedings for deportation. **If he is a public officer or employee, the maximum penalty prescribed for the offense shall be imposed and, in addition, he shall be dismissed from the public service and perpetually disqualified from holding any public office, to vote and to participate in any election.** If the offender is a certified public accountant, his certificate as a certified public accountant shall, upon conviction, be automatically revoked or cancelled. [*Emphases supplied.*]

22. At the time that P.D. No. 1994, s. 1985, took effect in 1986, the Respondent was continuously committing the crimes of failure to file his income tax returns for the years 1982, 1983, and 1984. Eventually, on 16 April 1986, the Respondent again began committing the crime of failure to file his income tax return, this time for the year 1985.

23. Thus, from 01 January 1986 to at least 16 April 1986, the Respondent was committing the crimes of failure to file his income tax returns despite the effectivity of P.D. No. 1994, s. 1985. During this time, he was a public officer, being then the Governor of Ilocos Norte. As such, his conviction for the said crimes carried with it the penalty of perpetual disqualification from holding any public office, voting, and participating in any election.

24. Additionally, on 31 August 2001, when his conviction for failure to file income tax returns became final by virtue of the entry of judgment of the Resolution of the Supreme Court granting his motion to withdraw his earlier motion for extension of time to file a petition for review on certiorari, the Respondent was likewise a public officer, being then again the Governor of Ilocos Norte. As such, his final conviction necessarily carried with it the penalty of perpetual disqualification from holding any public office, voting, and participating in any election.

25. Section 1 of Rule 25 of the Rules of Procedure of this Honorable Commission states:

Section 1. Grounds. — Any candidate who, in an action or protest in which he is a party, is declared by final decision of a competent court, guilty of, or found by the Commission to be suffering from any disqualification provided by law or the Constitution.

A Petition to Disqualify a Candidate invoking grounds for a Petition to Deny to or Cancel a Certificate of Candidacy or Petition to Declare a Candidate as a Nuisance Candidate, or a combination thereof, shall be summarily dismissed.

26. Respondent's perpetual disqualification from holding any public office, voting, and participating in any election is a disqualification provided by law, specifically the National Internal Revenue Code of 1977 as amended by P.D. No. 1994, s. 1985.

27. In *Jalosjos, Jr. v. COMELEC*⁵, the Supreme Court held that the Honorable Commission bears a constitutional duty to, *motu proprio*, prevent candidates who are perpetually disqualified, like the Respondent, from running for public office. The Court upheld and applied this doctrine in two subsequent cases.⁶ It explained:

Even without a petition under either Section 12 or Section 78 of the Omnibus Election Code, or under Section 40 of the Local Government Code, the COMELEC is under a legal duty to cancel the certificate of candidacy of anyone suffering from the accessory penalty of perpetual special disqualification to run for public office by virtue of a final judgment of conviction. The final judgment of conviction is notice to the COMELEC of the disqualification of the convict from running for public office. The law itself bars the convict from running for public office, and the disqualification is part of the final judgment of conviction. The final judgment of the court is addressed not only to the Executive branch, but also to other government agencies tasked to implement the final judgment under the law.

Whether or not the COMELEC is expressly mentioned in the judgment to implement the disqualification, it is assumed that the portion of the final judgment on disqualification to run for elective public office is addressed to the COMELEC because under the Constitution the COMELEC is duty bound to “[e]nforce and administer all laws and regulations relative to the conduct of an election.” The disqualification of a convict to run for public office under the Revised Penal Code, as affirmed by final judgment of a competent court, is part of the **enforcement and administration of “all laws”** relating to the conduct of elections.

To allow the COMELEC to wait for a person to file a petition to cancel the certificate of candidacy of one suffering from perpetual special disqualification will result in the anomaly that these cases so grotesquely exemplify. Despite a prior perpetual special disqualification, Jalosjos was elected and served twice as mayor. The COMELEC will be grossly remiss in its constitutional duty to “enforce and administer all laws” relating to the conduct of elections if it does not *motu proprio* bar from running for public office those suffering from perpetual special disqualification by virtue of a final judgment.⁷ [*Italics and emphases in the original, citation omitted.*]

⁵ *Jalosjos, Jr. v. COMELEC*, G.R. Nos. 193237 & 193536, October 9, 2012, 696 PHIL 601-700.

⁶ *Jalosjos v. COMELEC*, G.R. No. 205033, June 18, 2013, 711 PHIL 414-438; *Dimapilis v. COMELEC*, G.R. No. 227158, April 18, 2017, 808 PHIL 1108-1125.

⁷ *Jalosjos, Jr. v. COMELEC*, *supra*.

28. On the basis of the foregoing, Petitioners respectfully submit that the Respondent should be disqualified as a candidate for President of the Republic of the Philippines on the ground of his perpetual disqualification from holding any public office, voting, and participating in any election.

II. The Respondent was convicted of crimes involving moral turpitude.

29. Section 12 of the Omnibus Election Code states:

SECTION 12. Disqualifications. — Any person who has been declared by competent authority insane or incompetent, or has been sentenced by final judgment for subversion, insurrection, rebellion or for any offense for which he has been sentenced to a penalty of more than eighteen months or for a **crime involving moral turpitude**, shall be disqualified to be a candidate and to hold any office, unless he has been given plenary pardon or granted amnesty.

This disqualifications to be a candidate herein provided shall be deemed removed upon the declaration by competent authority that said insanity or incompetence had been removed or after the expiration of a period of five years from his service of sentence, unless within the same period he again becomes disqualified. [*Emphases supplied.*]

30. A crime involving moral turpitude has been defined by the Supreme Court in this wise:

It is a crime involving moral turpitude, an act which is “done contrary to justice, honesty, modesty, or good morals,” and involves “an act of baseness, vileness, or depravity in the private duties which a man owes his fellowmen, or to society in general, contrary to the accepted and customary rule of right and duty between man and woman, or conduct contrary to justice, honesty, modesty, or good morals,” and which renders any person convicted of the said offense unfit to continue discharging his duties as a public official or a lawyer.⁸ [*Citations omitted.*]

31. Taxes are the lifeblood of the government.⁹ Without them, the government dies. The requirement of filing tax returns, including income tax returns, is an essential component of the State’s inherent power of taxation as it ascertains the amount of tax

⁸ Office of the Court Administrator v. Alinea, Jr., A.M. No. MTJ-05-1574, November 7, 2017.

⁹ Sison, Jr. v. Ancheta, G.R. No. L-59431, July 25, 1984, 215 PHIL 582-593.

due from every taxpayer. When the Respondent decided to evade his duty of filing his income tax returns for the years 1982-1985, he was robbing the government of the opportunity to ascertain the correct income taxes due from him. It was a continuing act of dishonesty and injustice that spanned 12 years until his conviction in 1995 and almost two decades until his conviction attained finality in 2001.

32. Worse, the Respondent refused to file his income tax returns while sitting as a public officer, no less than the Governor of Ilocos Norte. His continued refusal was a betrayal of the very government that he swore to serve. To complete the picture, he was then the son of the ruling dictator, the same dictator who imposed the penalty of perpetual disqualification for all public officers who dare violate the National Internal Revenue Code of 1977. Perhaps he thought he was an exception to his father's decrees.

33. Undoubtedly, the repeated failure of the Respondent, for more than a decade, to file his income tax returns as a public officer was a series of continuing acts done contrary to justice, honesty, modesty, or good morals that manifest baseness, vileness, or depravity. These acts constituted crimes involving moral turpitude.

34. Petitioners therefore respectfully submit that the Respondent should be disqualified as a candidate for President of the Republic of the Philippines on the ground of his final conviction for crimes involving moral turpitude.

III. The Respondent was sentenced to a penalty of imprisonment of more than 18 months.

35. Section 12 of the Omnibus Election Code additionally provides that any person who has been sentenced to imprisonment of more than 18 months by final conviction for a crime shall be disqualified from being a candidate and holding any public office.

36. The QC RTC's decision on 27 July 1995 sentenced the Respondent to serve imprisonment of three years and to pay a fine of P30,000.00 for each charge in Criminal Cases Nos. Q-91-24390 and Q-91-24391.

37. Although the Court of Appeals acquitted the Respondent of the charge in Criminal Case No. Q-91-24390, it upheld his conviction in Criminal Case No. Q-91-24391 for failure to file his income tax return for taxable year 1985. However, the Decision of the Court of Appeals failed to reiterate the penalty of imprisonment of three years as meted out in the decision of the QC RTC.

38. With due respect to the Court of Appeals, the exclusion of the penalty of imprisonment in the dispositive portion of its Decision was patently a mistake. The body of the Decision essentially affirmed the QC RTC's decision with respect to Criminal Case No. Q-91-24391. In fact, the Court of Appeals held that the Respondent failed to prove that he did not commit the crime of failure to file his income tax return for the year 1985. As explained by the Court of Appeals:

Considering the insufficiency of such notices, the appellant should not have been held to answer for the criminal charges filed against him for non-payment of deficiency income tax liabilities.

With regard to the charges for non-filing of the requisite income tax returns, the appellant was not able to prove otherwise.¹⁰

39. Without any reason to modify the decision of the QC RTC with respect to Criminal Case No. Q-91-24391, the Court of Appeals should not have excluded the penalty of imprisonment in its reiteration of the sentence against the Respondent.

40. Indeed, Section 254 of the National Internal Revenue Code of 1977 requires the penalty of imprisonment to be meted out in a conviction for failure to file an income tax return. This is clear from the use of the conjunction "and" in the relevant portion thereof which provides that a convicted person shall "be fined not less than ten thousand pesos (P10,000) **and** imprisonment of not less than one (1) year but not more than ten (10) years."

41. Considering that the provisions of the law are deemed written into the decisions of the courts, the Decision of the Court of Appeals should be understood to include the sentence of imprisonment of three years as meted out by the QC RTC.

¹⁰ CA G.R. No. 18569.

42. Petitioners therefore respectfully submit that the Respondent should be disqualified as a candidate for President of the Republic of the Philippines on the ground of his final conviction for a crime that carries with it the penalty of imprisonment of more than 18 months.

PRAYER

WHEREFORE, the Petitioners respectfully pray that Respondent Ferdinand Romualdez Marcos, Jr. be **DISQUALIFIED** as a candidate for President of the Republic of the Philippines.

All other just or equitable reliefs are likewise prayed for.

Quezon City, 01 December 2021.



GOLDA S. BENJAMIN

Counsel for the Petitioners

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PTR No. 272-645-0A / 06-January-2021 / Dumaguete City

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Co-Counsel for the Petitioners

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Co-Counsel for the Petitioners

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PTR No. 0732230D / 12-January-2021 / Quezon City

MCLE Compliance No. VI-0022496

Initiatives for Dialogue and Empowerment

through Alternative Legal Services (IDEALS), Inc.

69 K-6th Street, Barangay East Kamias, Quezon City

Phone: +63916 346 8810

Email: memaderazo2012@gmail.com

EXPLANATION

The foregoing Petition is being served on the other party by registered mail due to lack of personnel, lack of material time, distance, and health concerns amid the COVID-19 pandemic.



ANTONIO L. SALVADOR

Co-Counsel for the Petitioners

COPY FURNISHED:

FERDINAND ROMUALDEZ MARCOS, JR.

Respondent

G/F Sunset View Tower

2330 Roxas Boulevard

Pasay City 1300

**VERIFICATION AND CERTIFICATION
OF NON-FORUM SHOPPING**

We, **PERCIVAL V. CENDAÑA, DORIS S. NUVAL, JOANNA BERNICE S. CORONACION, JO ENRICA ENRIQUEZ ROSALES, RAYMOND JOHN S. NAGUIT, and LORETTA ANN P. ROSALES**, under oath, state that:

1. We are the Petitioners and representative of a Petitioner in this case and we caused the preparation of this Petition.

2. We have read the Petition and the facts stated therein are true and correct based on our personal knowledge or based on authentic documents.

3. This Petition is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation.

4. The factual allegations in this Petition have evidentiary support or, if specifically so identified, will likewise have evidentiary support after a reasonable opportunity for discovery.

5. We have not commenced any action or filed any claim involving the same issues before the Supreme Court, the Court of Appeals, or any other court, tribunal, or quasi-judicial agency and, to the best of our knowledge, no such other action or claim is pending in the Supreme Court, the Court of Appeals, or any other court, tribunal, or quasi-judicial agency.

4. If we should hereafter learn that a similar action or claim has been filed or is pending before the Supreme Court, the Court of Appeals, or any other court, tribunal, or quasi-judicial agency, we undertake to report such fact to the Honorable Court within five days therefrom.


Percival V. Cendaña

For Akbayan Citizens' Action Party
Petitioner



Doris S. Nuval
Petitioner


Joanna Bernice S. Coronacion
Petitioner



Jo Enrica Enriquez Rosales
Petitioner


Raymond John S. Naguit
Petitioner


Loretta Ann P. Rosales
Petitioner

SUBSCRIBED AND SWORN TO before me this 1st day of December 2021 in Quezon City by the affiants who are personally known to me.

Doc. No. 324;
 Page No. 66;
 Book No. 1;
 Series of 2021.


 Atty. JUAN CARLO PETEJANO
 Notary Public for Quezon City, Philippines
 Commission until 30 June 2021
 Admin. Matter No. NP-338 (2019-2020)
 Roll of Attorneys No. 72100
 IBP OR No. 122676 / 05-Jan-2021 / Pasig City
 PTR No. 730430 / 06-Jan-2021 / QC
 MCLE Compliance No. VI-0026767 / 24-May-19 / Pasig City
 Sentrong Alternatibong Lingap Panlegat (SALIGAN)
 G/F Hoffner Building, Social Development Complex
 Ateneo de Manila University, Loyola Heights, Quezon City



SECRETARY'S CERTIFICATE

I, **Blenda R. Peñafiel**, of legal age, with office address at 52 Masikap Street, Barangay Pinyahan, Quezon City, on the basis of documents and records in my custody, do hereby certify under oath that:

1. I am the National Secretary-General of **Akbayan Citizen's Action Party**, a political party duly organized and existing under and by virtue of Philippine laws, with the same office address as above (hereinafter referred to as the "Party").

2. At a Regular Meeting of the National Executive Committee of the Party held on 01 December 2021, at which meeting a quorum was obtained and present throughout, the following Resolution was unanimously approved and adopted:

Resolution No. 2, s. 2021

RESOLVED, that **PERCIVAL V. CENDAÑA** be as he is hereby authorized to bring, file, initiate, institute, and prosecute for and on behalf of Akbayan Citizen's Action Party ("Party") a petition for disqualification against Ferdinand Romualdez Marcos, Jr. as a candidate-aspirant for President of the Republic of the Philippines and other remedies, including provisional remedies, in relation thereto, to defend the Party against any and all actions that may be brought or filed against it in relation to the said matter, with full and special power and authority to: (a) cause and authorize the preparation and filing of all pleadings, motions, memoranda, affidavits, and such other papers or documents as may be needed in the course of the proceedings; (b) sign and execute all verifications and certifications of non-forum shopping and other procedural requirements for pleadings filed on behalf of the Party for any and all cases instituted or to be instituted by or against the Party; (c) appear for and in behalf of the Party in all conferences, hearings, meetings, and conciliation and mediation proceedings; (d) enter into amicable settlements or compromises; (e) submit to alternative modes of dispute resolution; (f) enter into stipulations or admissions of facts and of documents; (g) exercise acts enumerated under Section 1 of Rule 15 and Sections 3-8 of Rule 23 in relation to Section 4 of Rule 25 of the Rules of Procedure of the Commission on Elections; (h) serve summonses or alias summonses on behalf of the Party; and (h) appoint and secure the services of a legal counsel or attorney-at-law to represent the Party in the above-mentioned actions or proceedings.

HEREBY GIVING AND GRANTING unto the said person full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises and hereby ratifying and confirming all that the said person shall lawfully do or cause to be done by virtue of this authority.

3. The foregoing Resolution has not been revoked, amended, or in any manner modified. Accordingly, the same may be relied upon until a written notice to the contrary is issued by the Party.



4. I have read the Petition for Disqualification to be filed by Percival V. Cendaña for and on behalf of the Party pursuant to the foregoing Resolution and hereby attest that:

a. The allegations stated therein are true and correct based on my personal knowledge or based on authentic documents;

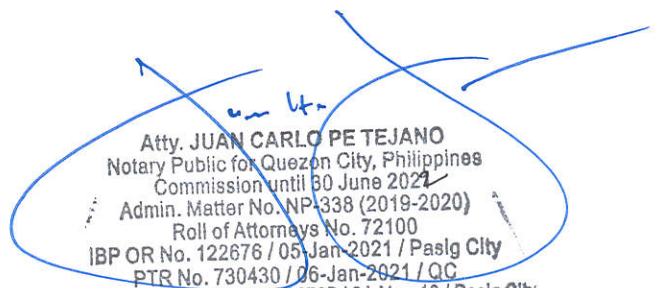
b. The Petition will not be filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation; and

c. The factual allegations in the Petition have evidentiary support or, if specifically so identified, will likewise have evidentiary support after a reasonable opportunity for discovery.

IN WITNESS WHEREOF, I hereby set my hand to this certification on 01 December 2021 at Quezon City.


BLENDA R. PEÑAFIEL
National Secretary-General

SUBSCRIBED AND SWORN TO before me this 1st day of December 2021 in Quezon City, the affiant being personally known to me.


Atty. JUAN CARLO PE TEJANO
Notary Public for Quezon City, Philippines
Commission until 30 June 2022
Admin. Matter No. NP-338 (2019-2020)
Roll of Attorneys No. 72100
IBP OR No. 122676 / 05-Jan-2021 / Pasig City
PTR No. 730430 / 06-Jan-2021 / QC
MCLE Compliance No. VI-0026767 / 24-May-19 / Pasig City
Sentro ng Alternatibong Lingap Panlegal (SALIGAN)
G/F Hoffner Building, Social Development Complex
Ateneo de Manila University, Loyola Heights, Quezon City

Doc. No. 323;
Page No. 46;
Book No. 1;
Series of 2021.

ANNEX "A"

With at least a month for the caretaker at the given address to relay the Notices to Taxpayer and only eight days with respect to the notices of assessment to the appellant, the latter had no ample opportunity to be apprised of and to pay his deficiency taxes before he was held to answer criminally for such deficiency taxes, the determination of which lies with the BIR.

In view of the above circumstances, and considering that the appellant was then out of the country, a fact known to the appellee, and could not, therefore sufficiently react to the notices then sent to him, it was as if no opportunity had been given him to present his side of the case and to pay the tax liabilities before he was prosecuted.

Considering the insufficiency of such notices, the appellant should not have been held to answer for the criminal charges filed against him for non-payment of deficiency income tax liabilities.

However, due to the stipulation entered into between the appellant and the appellee with regard to the amount of deficiency income taxes of the former, the same should still be satisfied by him as the acquittal of the appellant does not carry with it the extinction of the civil liability (Republic vs. Pataño, 20 SCRA 712). Surcharges, however, should not be imposed as Section 511(3) presupposes the compliance with the requirement of notice and demand for the payment of the deficiency taxes, which is lacking in the cases at bench.

With regard to the charges for non-filing of the requisite income tax returns, the appellant was not able to prove otherwise.

WHEREFORE, the decision of the trial court is hereby MODIFIED as follows:

1. ACQUITTING the accused-appellant of the charges of violation of Section 50 of the NIRC for non-payment of deficiency taxes for the taxable years 1982 to 1985 in Criminal Cases Nos. 0-92-29216, 0-92-29215, 0-92-29214 and 0-91-24390; and FINDING him guilty beyond reasonable doubt of violation of Section 45 of the NIRC for failure to file income tax returns for the taxable years 1982 to 1985 in Criminal Cases Nos. 0-91-24391, 0-92-29212, 0-92-29213 and 0-92-29217;



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2. Ordering the appellant to pay to the BIR the deficiency income taxes due with interest at the legal rate until fully paid;

3. Ordering the appellant to pay a fine of ₱2,000.00 for each charge in Criminal Cases Nos. Q-92-29213, Q-92-29212 and Q-92-29217 for failure to file income tax returns for the years 1982, 1983 and 1984; and the fine of ₱30,000.00 in Criminal Case No. Q-91-24391 for failure to file income tax return for 1985, with surcharges.

SO ORDERED.

Gloria C. Paras
GLORIA C. PARAS
Associate Justice

WE CONCUR:

Lourdes K. Tayao-Jaguros
LOURDES K. TAYAO-JAGUROS
Associate Justice

Edwaldo D. Agcañili
EDWALDO D. AGCAÑILI
Associate Justice

ATTESTATION

I hereby attest that this decision was reached after due consultation among the members of this Division in accordance with the provisions of Section 13, Article VIII of the Constitution.

Gloria C. Paras
GLORIA C. PARAS
Chairman, Third Division

ANNEX "B"



Republic of the Philippines
Supreme Court
Manila



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First Division

Gentlemen:

Quoted hereunder, for your information, is a resolution of the First Division of this Court dated

AUGUST 08, 2001

"G.R. No. 148434 (Ferdinand R. Marcos, Jr.
vs. People of the Philippines). - The Court Resolves
to:

(a) NOTE and GRANT the manifestation
and urgent motion of petitioner to
withdraw the motion for extension of time
to file a petition for review on
certiorari; and

(b) NOTE WITHOUT ACTION the said
motion for an extension of thirty (30)
days from July 4, 2001 within which to
file a petition for review on certiorari
in view of the withdrawal of the said
motion."

Very truly yours,

Virginia Ancheta-Soriano
VIRGINIA ANCHETA-SORIANO
Clerk of Court
First Division

AUG 13 2001

10 *CJM* *da* (Notex)

SALES DE LEON-TECSON
& DESIDERIO
Counsel for Petitioner
301 One Magnificent Mile Citra
San Miguel Ave., Ortigas Center
1605 Pasig City

Court of Appeals (x)
Manila
(CA-GR CR No. 18569)

The Solicitor General (x)
Makati City

ANNEX "C"

Judgment Form No. 1



Republic of the Philippines
SUPREME COURT
Manila

FIRST DIVISION

FERDINAND R. MARCOS, JR.,
Petitioner,

versus

G.R. No. 148434

PEOPLE OF THE PHILIPPINES,
Respondent.

ENTRY OF JUDGMENT

This is to certify that on August 08, 2001 a resolution rendered in the above-entitled case was filed in this office, the dispositive part of which reads as follows:

"G.R. No. 148434 (Ferdinand R. Marcos, Jr. vs. People of the Philippines).- The Court Resolves to:

(a) **NOTE** and **GRANT** the manifestation and urgent motion of petitioner to withdraw the motion for extension of time to file a petition for review on certiorari; and

(b) **XX** **XX** **XX.**"

and that the same has, on August 31, 2001 become final and executory and is hereby recorded in the Book of Entries of Judgments.

Manila, Philippines.

ANNEX "D"

Republic of the Philippines
COMMISSION ON ELECTIONS
Manila

**CERTIFICATE OF CANDIDACY FOR
PRESIDENT**

INSTRUCTIONS: (Must be filled up before filing)

1. Fill this in FIVE (5) LEGIBLE copies with the COMELEC Office concerned, from 8:00 AM to 5:00 PM ONLY, on any day from OCTOBER 1-6, 2021 (including Saturday and Sunday).
2. Attach to this certificate, the Certificate of Nomination and Acceptance (CONA), if applicable.
3. This certificate shall be sworn before a notary public or any official authorized to administer oath. COMELEC officials are not authorized to administer oath, even in their capacities as Notary Public.
4. No filing fee shall be imposed.

I hereby announce my candidacy for the position of **PRESIDENT**, Republic of the Philippines, in the May 9, 2022 National and Local Elections; and after having been sworn to in accordance with law, I hereby state the following:

1. NAME:

1.1 Last Name: **MARCOS**

1.2 First Name: **FERDINAND JR.**

1.3 Middle Name: **ROMUALDEZ**

15. SEX: ☒ Male ☐ Female

16. AGE: **64**

17. DATE OF BIRTH: **09** - **13** - **1957**
Month Day Year

18. PLACE OF BIRTH:
City/Town: **MANILA**
Province: **NCR**

19. CIVIL STATUS:
☐ Single ☒ Married ☐ Widower
Full Name of Spouse, if married: **LOUISE ARANETA - MARCOS**

20. PROFESSION OR OCCUPATION:
OWNER

21.
☒ I AM A REGISTERED VOTER OF
☐ I WILL BE A REGISTERED VOTER OF
Borough: **LACUB**
City/Town: **BATAC CITY**
Province: **ILOCOS NORTE**

22. Have you ever been found liable for an offense which carried with it the accessory penalty of perpetual disqualification to hold public office, which has become final and executory?
☐ Yes (Please provide details at the back)
☒ No

2. NICKNAME OR STAGENAME: (Indicate only one nickname or stage name)
BONGBONG

3. OFFICIALLY NOMINATED BY: (Attach CONA)
PARTIDO FEDERAL NG PILIPINAS ("PFP")
(Political Party/Coalition of Political Parties)

4. Name to appear on the Official Ballot not to exceed thirty (30) characters: (Including space, letter, number, symbol and punctuation)
MARCOS, FERDINAND "BONGBONG" R.
(Last Name, First Name OR Nickname, and Acronym of Political Party Affiliated as stated in Item 3 to 3)

5. RESIDENCE/ADDRESS:
5.1 Province: **ILOCOS NORTE**
5.2 City/Municipality: **BATAC** 5.3 Barangay: **LACUB**
5.4 House No. / Street / Subdivision: **10**

6. ADDRESS FOR ELECTION PURPOSES: (Could be the same as No.5)
(Note: In case of change of address, please notify immediately the COMELEC Office where the COC was filed. Otherwise, written consent to the herein indicated address shall be deemed waived.)
G/F SUNSET VIEW TOWER, 2330 ROXAS BOULEVARD, PASAY CITY 1300

7. PERIOD OF RESIDENCE IN THE PHILIPPINES UP TO THE DAY BEFORE MAY 9, 2022:
No. of Years: **64** No. of Months: **07**

8. I AM A NATURAL BORN FILIPINO CITIZEN.
9. I AM NOT A PERMANENT RESIDENT OF, OR AN IMMIGRANT TO, A FOREIGN COUNTRY.
10. I SECURED A SWORN RENUNCIATION OF FOREIGN CITIZENSHIP, IF APPLICABLE, ATTACH A COPY.
11. I AM ELIGIBLE FOR THE OFFICE I SEEK TO BE ELECTED TO.
12. I WILL FILE, WITH THE OFFICE OF THE COMMISSION, WITHIN THIRTY (30) DAYS AFTER ELECTION DAY, MY REAL, TRUE AND ITEMIZED STATEMENT OF CONTRIBUTIONS AND EXPENDITURES (COCE) IN CONNECTION WITH THE ELECTIONS.
13. I WILL SUPPORT AND DEFEND THE CONSTITUTION OF THE REPUBLIC OF THE PHILIPPINES AND WILL MAINTAIN TRUE FAITH AND ALLEGIANCE THERE TO. I WILL OBEY THE LAWS, LEGAL ORDERS AND DECREES PROMULGATED BY THE DULY CONSTITUTED AUTHORITIES. I IMPOSE THIS OBLIGATION UPON MYSELF VOLUNTARILY, WITHOUT MENTAL RESERVATION OR PURPOSE OF Evasion.
14. I GIVE MY CONSENT TO THE COMMISSION ON ELECTIONS TO COLLECT, DISCLOSE OR SHARE, AND PROCESS THE PERSONAL DATA I PROVIDED HEREIN FOR ELECTION AND OTHER LAWFUL PURPOSES IN ACCORDANCE WITH THE PRIVACY NOTICE AT THE BACK OF THIS FORM, AND AS MAY BE AUTHORIZED BY EXISTING LAWS.

I hereby certify that the facts stated herein are true and correct to the best of my knowledge.

FERDINAND R. MARCOS, JR.
Signature of Candidate Over Printed Name
05 OCT 2021 DATE TAGUIG CITY

PAUL JOSEPH V. MERCADO
Notary Public for the Philippines
20th Floor, One Central Tower
31st Street corner 9th Avenue
Bonifacio Global City, Taguig 1634
Application No. 25 (2021-2022)
Attorney's Roll No. 55690
PTR No. A-5075068 / 1-05-21/Taguig City
IBP No. 153861/01-19-21/OC
MCLE Compliance No. VI-002544/4-8-19

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By stamp)
IS FREE OF CHARGE