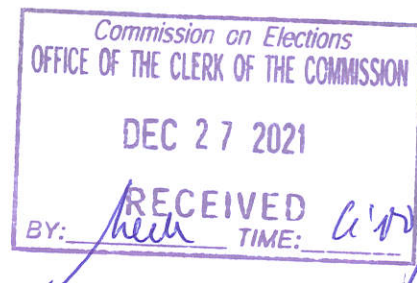


Republic of the Philippines
COMMISSION ON ELECTIONS
 Manila

FIRST DIVISION

IN THE MATTER OF
 DECLARATION OF NULLITY OF
 CONA AND DISQUALIFICATION
 FERDINAND R. MARCOS, JR.,



ABUBAKAR M. MANGELEN,

Petitioner,

SPA NO. 21-233 (DC)

- versus -

FERDINAND ROMUALDEZ
 MARCOS, JR.,

Respondent.

x ----- x

ANSWER

(to the *Petition* dated 1 December 2021)

Respondent **FERDINAND ROMUALDEZ MARCOS, JR.** ("BBM"), through undersigned counsel and unto the Honorable Commission, respectfully submits this *Answer* to the *Petition* dated 1 December 2021 ("**Petition**") and in support thereof states :

**I.
 TIMELINESS**

1. On 21 December 2021, **BBM** received a *Summons* with *Notice of Preliminary Conference* dated 20 December 2021 from the Honorable Commission, directing him to file his *Answer* within five (5) days from receipt thereof.

2. However, the 5th day, 26 December 2021, falls on a Sunday. Hence, **BBM** has until the next working day, 27 December 2021, to file *Answer*.

II. STATEMENT OF THE CASE

3. The *Petition* seeks to nullify the Certificate of Nomination and Acceptance ("**CONA**") issued by Partido Federal ng Pilipinas ("**PFP**") and disqualify **BBM** as a candidate for President of the Republic of the Philippines, relative to the 9 May 2022 National and Local Elections, on the grounds that he is disqualified from holding any public office because he was allegedly convicted of a crime involving moral turpitude for that carries with it the accessory penalty of perpetual disqualification.

4. The *Petition* must be summarily dismissed because the **CONA** issued by **PFP** cannot be nullified in this case, the validity of the **CONA** is irrelevant in the determining whether **BBM** should be disqualified, and **BBM** has neither been convicted by final judgment of a crime involving moral turpitude nor sentenced by final judgment to suffer imprisonment for more than eighteen (18) months.

III. COUNTER-STATEMENT OF FACTS

5. From 1980 to 1983, **BBM** was the Vice Governor of Ilocos Norte. Thereafter, from 1983 until February 1986, he served as the Governor of said province.

6. Since **BBM** was a government official, the Provincial Government of Ilocos Norte, as **BBM**'s employer, was mandated by law to deduct and withhold his income taxes.¹ Thus, **BBM**'s income taxes for taxable years 1982 to 1985 were automatically withheld by the Provincial Government of Ilocos Norte. Attached as *Annex "1"* is a *Certification* from the Local Finance Committee of Ilocos Norte stating that "*taxes due were withheld against the salary of the Honorable Ferdinand R. Marcos, Jr. during his term as Governor for the year 1982-1985.*"

¹ Paragraph (a), Section 91, Presidential Decree 1158, otherwise known as the "1977 NIRC."

7. In February 1986, a revolution now dubbed as “EDSA I” broke out and overthrew the entire government. **BBM** and his family were removed from office and were forced to go into exile in Hawaii, U.S.A. **BBM** was barred from returning to the Philippines until 1991.

8. From 20 September 1991 until 20 October 1991, in a span of just one month, a barrage of eight (8) criminal informations for violations of Sections 45 (non-filing of income tax returns) and 50 (non-payment of deficiency taxes) of the National Internal Revenue Code (“NIRC”) was filed against **BBM**.²

9. The trial court convicted **BBM** of the offenses charged. On appeal, the Court of Appeals, in a *Decision* dated October 31, 1997 (“*CA Decision*”), acquitted **BBM** of the criminal charges of non-payment of deficiency taxes for the taxable years 1982 to 1985. However, **BBM** was ordered to pay a fine plus interest for his failure to file income tax returns for aforesaid years.

10. Initially, **BBM** appealed the *CA Decision* to the Supreme Court. However, on 8 August 2001, **BBM** withdrew his appeal. The *CA Decision* became final and executory on 31 August 2001. **BBM** paid the deficiency taxes and fines on 27 December 2001.

11. Since then, **BBM** has filed his COC numerous times for various elected positions. In 2004, he ran for and served as Governor of Ilocos Norte. In 2007, **BBM** ran for and served as Member of the House of Representatives. In 2010, **BBM** ran for and served as Member of the Senate. **BBM** likewise ran for Vice President in 2016.

12. In all these instances, **BBM** publicly and openly represented that he was eligible for the position he was running for. Not once was **BBM**’s eligibility questioned.

13. Then, on 6 October 2021, **BBM** filed his COC for the position of President of the Philippines.

² QC-RTC Criminal Cases No. Q-92-29213, Q-92-29212, Q-92-29217, Q-92-2916, Q-92-29215, Q-92-29214, Q-91-24391, and Q-91-24390.

14. Thereafter, the petitioners filed the *Petition*. According to the petitioners, the **CONA** issued by **PFP** should be declared null and void and **BBM** should be disqualified because he was convicted of a crime involving moral turpitude which carries with it the accessory penalty of perpetual disqualification to hold office.

15. As shall be demonstrated below, the *Petition* is based entirely on irrelevant, baseless and misleading statements. It is an affront to our judicial process and should be dismissed forthwith.

IV. ARGUMENTS

- A. The **CONA** issued by **PFP** cannot be nullified in this case.
- B. **BBM** was never convicted by final judgment of a crime involving moral turpitude.
 - 1. Even if **BBM** was convicted of a crime involving moral turpitude, the disqualification has long been automatically removed.
- C. Retroactive effect must be given to R.A. 10963 which decriminalized the non-filing of annual income tax return by pure compensation income earners.

V. DISCUSSION

- A. The **CONA** issued by **PFP** cannot be nullified in this case.

16. The *Petition* is filed as a Special Action. Under the Comelec Rules of Procedure, Special Actions refer to petitions to (a) deny due course to Certificate of Candidacy; (b) declare candidate as a nuisance candidate; (c) disqualify a candidate; or (d) postpone or suspend an election.

17. Pursuant to its Rules of Procedure, a petition to declare null and void a **CONA** is not among those allowed by the Honorable Commission. From this fact alone, the *Petition* must be summarily dismissed.

18. To be sure, the petitioner admits that he had already filed a letter complaint with the Law Department of this Honorable Commission.³ With the filing of the letter complaint, the petitioner has already brought the issue of **PFP's** indorsement of **BBM** for this Honorable Commission's resolution. The petitioner is clearly forum shopping and this Honorable Commission must not tolerate the same.

B. BBM was never convicted by final judgment of a crime involving moral turpitude.

18. The petitioners aver that **BBM** was convicted by the Regional Trial Court ("**RTC**") for violating Sections 45 and 50 of the National Internal Revenue Code of 1977 ("**1977 NIRC**"). The petitioners went on to state that on appeal, the Court of Appeals modified the **RTC's decision**. In the **CA Decision**, the Court of Appeals ruled acquitted **BBM** of violation of Section 50 of the 1977 NIRC (failure to pay taxes) but affirmed the conviction for failure to file tax returns. The **CA Decision** has already attained finality and according to the petitioner, the offense of failure to file tax returns is a crime involving moral turpitude. The petitioners err.

19. The Supreme Court has explained that for a crime to be considered as one which involves moral turpitude, such crime must involve an act of baseness, vileness, or depravity :

To consider a crime as one involving moral turpitude, the act constituting the same must have been "done contrary to justice, honesty, modesty, or good morals. [it must involve] 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."⁴

³ See par. 6 of the *Petition*.

⁴ Re: *Decision* dated 17 March 2011 in Criminal Case No. SB-28361 entitled "*People of the Philippines vs. Joselito C. Barrozo*", A.C. No. 10207, July 21, 2015.

20. Through the years, several approaches were developed by the Court to determine whether a particular crime involved moral turpitude. In his concurrence in *Teves v. COMELEC and Teves*⁵ Justice Brion pointed out that three approaches have been thus far formulated. The first approach is to determine whether the act itself is intrinsically immoral, regardless whether it is punishable by law or not. Thus, in *Zari v. Flores*⁶, the Court elucidated that :

"Moral turpitude" has been defined as an act of baseness, vileness, or depravity in the private and social duties which a man owes his fellow men, 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. It **implies something immoral in itself, regardless of the fact that it is punishable by law or not. It must not merely be mala prohibita but, the act itself must be inherently immoral.*** The doing of the act itself, and not its prohibition by statute fixes the moral turpitude. **Moral turpitude does not, however, include such acts as are not of themselves immoral but whose illegality lies in the fact of their being positively prohibited.*** Hence, the crime of illegal possession of firearm or ammunition does not involve moral turpitude for under our laws, what is punishable is the possession of a firearm or ammunition without a license or authority.

21. The second approach in determining the involvement of moral turpitude is to look at the elements of the offense. Generally, where some degree of fraud is an element, the crime in question involves moral turpitude. Thus, it has been held that violations of B.P. 22 involve moral turpitude since one of the elements of the offense, namely, "*that the accused knows at the time of the issuance that he or she does not have sufficient credit with the drawee bank*" implies deceit.⁷

22. The third and final approach considers whether the offender was motivated by ill-will in committing the offense.

23. Regardless of what approach is used, and even if all of the above-mentioned methods of determining involvement of moral turpitude is utilized, it cannot be concluded that **BBM's** failure to submit his tax returns is an offense which involves moral turpitude.

⁵ 587 SCRA 1 (2009).

⁶ 94 SCRA 317 (1979), at pp. 322-323.

⁷ 369 SCRA 126 (2001), at page 133.

24. First, the failure to file tax returns is not inherently immoral. As an offense *malum prohibitum*, non-filing of income tax return is wrong merely because the NIRC prohibits the same.

25. Second, fraud is not an element of failure to file a tax return. In determining whether said offense was committed, the only issue is whether or not the accused filed a tax return. The presence or absence of fraud has no bearing on the commission or non-commission of the offense.

26. Finally, it cannot be denied that **BBM** was not motivated by any ill-will when he omitted to file his income tax returns. It must be noted that **BBM** was a purely compensation income earner. Thus, it was the **obligation of the government to compute BBM's income taxes**. It was likewise the **obligation of the government to deduct and withhold BBM's income taxes**. Section 94 of the 1977 NIRC provides:

SECTION 94. Return and payment in case of Government employees.- If the employer is the Government of the Philippines or any political subdivision, agency or instrumentality thereof, the return of the amount deducted and withheld upon any wages shall be made by the officer or employee having control of the payment of such wages, or by any officer or employee duly designated for that purpose.

27. In the *CA Decision*, the Court of Appeals categorically ruled that **BBM's income taxes have in fact been withheld and paid by the Government**. Thus, **BBM** did not stand to gain any benefit, whether financial or otherwise, from his failure to file his income tax returns. There is no advantage at all which **BBM** may derive from not filing his tax returns. **Since the taxes on his income are computed and withheld at source by the Government itself, BBM's income taxes is paid regardless of whether he filed his tax return or not**. Therefore, **there cannot be any ill-motivation, let alone, an intent to defraud, on the part of BBM** when he failed to file the income tax returns for the years 1982 to 1985. Explicitly, the *CA Decision* declared that **BBM** was in good faith :

It bears emphasis that the duty to withhold taxes from government employees, including elected officials like provincial governor, has been reposed by the law in the Government (Sections 90 (c); 94 of the NIRC of 1977). Consequently, any deficiency in the taxes so withheld is likewise attributable to and/or determinable by the government and not by the employee concerned (Section 91 (f), 1977 NIRC).

The appellant had a right to rely on the computation and assessment by the BIR for whatever deficiency income taxes that may be due from him, as after all, it is the government itself, which deducts from his gross income the taxes, which he should pay, over which he has no control.

(At page 24)

28. In sum, both the facts and the law confirm that the allegations of the petitioners that failure to file tax returns is an offense, which involve moral turpitude are simply just that: allegations.

29. If only to erase any doubt in the mind of the Honorable Commission, and to further enlighten the petitioners on this point, no less than the Supreme Court has adjudged that failure to file tax returns is not an offense which involves moral turpitude. Thus, in the case of *Republic of the Philippines v. Ferdinand Marcos II and Imelda R. Marcos*⁸ the Court held that :

The "failure to file an income tax return" is not a crime involving moral turpitude as the mere omission is already a violation regardless of the fraudulent intent or willfulness of the individual. This conclusion is supported by the provisions of the NIRC as well as previous Court decisions which show that with regard to the filing of an income tax return, the NIRC considers three distinct violations: (1) a false return, (2) a fraudulent return with intent to evade tax, and (3) failure to file a return.

30. Citing *Aznar v. Court of Tax Appeals*, the Supreme Court went on to explain that while filing a fraudulent return with intent to defraud is a crime involving moral turpitude, the same cannot be said for mere failure to file a return.

⁸ 595 SCRA 43 (2009) at pp. 63-64.

To our minds we can dispense with these controversial arguments on facts, although we do not deny that the findings of facts by the Court of Tax Appeals, supported as they are by very substantial evidence, carry great weight, by resorting to a proper interpretation of Section 332 of the NIRC. We believe that the proper and reasonable interpretation of said provision should be that in the three different cases of **(1) false return, (2) fraudulent return with intent to evade tax, (3) failure to file a return**, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within ten years after the discovery of the **(1) falsity, (2) fraud, and (3) omission**. Our stand that the law should be interpreted to mean a separation of the three different situations of false return, fraudulent return with intent to evade tax, and failure to file a return is strengthened immeasurably by the last portion of the provision which segregates the situations into three different classes, namely, "falsity," "fraud" and "omission." (Emphasis Supplied)⁹

Applying the foregoing considerations to the case at bar, the filing of a "fraudulent return with intent to evade tax" is a crime involving moral turpitude as it entails willfulness and fraudulent intent on the part of the individual. The same, however, cannot be said for "failure to file a return" where the mere omission already constitutes a violation.*

31. Then, in no uncertain terms, the Supreme Court declared that :

Thus, this Court holds that even if the conviction of BBM Marcos II is affirmed, the same not being a crime involving moral turpitude cannot serve as a ground for his disqualification.

32. Therefore, the claim of the petitioners that BBM has been convicted of a crime involving moral turpitude is utterly false.

1. Even if BBM was convicted of a crime involving moral turpitude, the disqualification has long been automatically removed.

33. Assuming arguendo that the offense of failure to file return is a crime involving moral turpitude, Section 12 of the OEC, which the petitioner cites, provides that the disqualification to be a candidate shall be automatically removed after the period of five (5) years from service of sentence, thus :

⁹ Citations omitted, emphasis in the original.

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. [Emphasis supplied]

34. In the *CA Decision*, the Court of Appeals ordered **BBM** to pay a fine of Php2,000.00 for each charge in Criminal Cases Nos. Q-92-29213, Q-92-29212 and Q-92-2917 for failure to file income tax returns for the years 1982, 1983 and 1984; and the fine of Php30,000.00 in Criminal Case No. Q-91-24391 for failure to file income tax return for 1985, with surcharges.

35. **BBM** initially intended to appeal the foregoing *CA Decision* and filed a *Motion for Extension of Time to file a Petition for Review on Certiorari* with the Supreme Court. However, **BBM** subsequently withdrew the motion which was granted by the Supreme Court in its *Resolution* dated 8 August 2001. Thereafter, an *Entry of Judgement* was issued on 31 August 2001.

36. On 27 December 2001, **BBM** complied with the *CA Decision* by paying the deficiency taxes, as well as the fines. Attached as *Annex "2"* is the Certification attesting that the deficiency taxes and fines have been paid as early as 27 December 2001.

37. Clearly, even assuming that **BBM's** conviction for failure to file tax returns involves moral turpitude, any disqualification has been automatically removed upon the lapse of five years from the payment of fines and penalties on 27 December 2001.

38. Thus, as early as 28 December 2006, **BBM** was no longer disqualified to be a candidate and hold public office.

C. Retroactive effect must be given to R.A. 10963 which decriminalized the non-filing of annual income tax return by pure compensation income earners.

39. With the advent of R.A. 10963¹⁰ ("TRAIN"), persons receiving purely compensation income are no longer required to file annual income tax returns. Section 14 of TRAIN added a new section in the 1997 NIRC, Section 51-A, and the same provides that :

Sec. 51-A. Substituted Filing of Income Tax Returns by Employees Receiving Purely Compensation Income - Individual taxpayers receiving purely compensation income, regardless of amount, from only one employer in the Philippines for the calendar year, the income tax of which has been withheld correctly by the said employer (tax due equals tax withheld) shall not be required to file an annual income tax return. The certificate of withholding filed by the respective employers, duly stamped 'received' by the BIR, shall be tantamount to the substituted filing of income tax returns by said employees.

40. It therefore follows that non-filing of annual income tax returns by pure compensation income earners is no longer punishable under the 1997 NIRC, as amended by TRAIN.

41. It is a hornbook doctrine in Philippine Criminal Law that Penal Laws shall be applied retroactively insofar as they favor persons found guilty of committing an offense. This principle has in fact been codified in Article 22 of the Revised Penal Code which provides that :

Article 22. Retroactive effect of penal laws. - Penal Laws shall have a retroactive effect insofar as they favor the persons guilty of a felony, who is not a habitual criminal, as this term is defined in Rule 5 of Article 62 of this Code, although at the time of the publication of such laws a final sentence has been pronounced and the convict is serving the same.

42. The doctrine was recently applied in *Hernan v. Sandiganbayan*¹¹ where the Court emphasized that :

¹⁰ Otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN)."

¹¹ 847 SCRA 552 (2017), at p. 577.

On a final note, judges, public prosecutors, public attorneys, private counsels, and such other officers of the law are hereby advised to similarly apply the provisions of RA No. 10951 whenever it is, by reason of justice and equity, called for by the facts of each case. Hence, said recent legislation shall find application in cases where the imposable penalties of the affected crimes such as theft, qualified theft, estafa, robbery with force upon things, malicious mischief, malversation, and such other crimes, the penalty of which is dependent upon the value of the object in consideration thereof, have been reduced, as in the case at hand, taking into consideration the presence of existing circumstances attending its commission. **For as long as it is favorable to the accused, said recent legislation shall find application regardless of whether its effectivity comes after the time when the judgment of conviction is rendered and even if service of sentence has already begun. The accused, in these applicable instances, shall be entitled to the benefits of the new law warranting him to serve a lesser sentence, or to his release, if he has already begun serving his previous sentence, and said service already accomplishes the term of the modified sentence.*** In the latter case, moreover, the Court, in the interest of justice and expediency, further directs the appropriate filing of an action before the Court that seeks the reopening of the case rather than an original petition filed for a similar purpose.

43. The retroactivity of statutes favorable to the accused is not limited to instances where the offense in question involves the Revised Penal Code. In *Ho Wai Pang v. People of the Philippines*¹², the Court applied the lighter sentence for illegal transportation of methamphetamine under R.A. 7659 even though the prevailing law at the time of commission of the offense was R.A. 6425, thus :

xxx

We agree. In *People v. Doroja*, we held :

In *People v. Martin Simon* (G.R. No. 93028, 29 July 1994) this Court ruled (a) that the amendatory law, being more lenient and favorable to the accused than the original provisions of the Dangerous Drugs Act, should be accorded retroactive application, x x x.

¹² 659 SCRA 624 (2011), at pp. 640-641.

And, since "*reclusion perpetua* is a lighter penalty than life imprisonment, and considering the rule that criminal statutes with a favorable effect to the accused, have, as to him, a retroactive effect", the penalty imposed by the trial court upon petitioner is proper. Consequently, the Court sustains the penalty of imprisonment, which is *reclusion perpetua*, as well as the amount of fine imposed by the trial court upon petitioner, the same being more favorable to him.¹³

44. In the present case, the amendment brought about by TRAIN effectively decriminalized the non-filing of annual tax returns insofar as pure compensation income earners are concerned. Such decriminalization has a retroactive effect to BBM's case. As a consequence, whatever penalties that have been imposed against BBM have already been remitted or extinguished.

PRAYER

WHEREFORE, premises considered, it is respectfully prayed that the *Petition* dated 1 December 2021 be **DISMISSED** for lack of merit.

Other reliefs as may be just and equitable under the circumstances are likewise prayed for.

Taguig City for Manila, December 27, 2021.

M & ASSOCIATES

Counsel for respondent Ferdinand R. Marcos, Jr.

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Bonifacio Global City
Taguig 1634

Email : inquiry@m-associates.com

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¹³ Citations omitted.

By:

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Admitted to the Bar in 2020

Copy furnished :

ABUBAKAR M. MANGELEN <i>Petitioner</i> B2A Lot 30, Ciudad Real San Jose Del Monte City, Bulacan <u>bernardnew07@gmail.com</u>	Registry Receipt No. : 514 377 759 22
	Date : 21 DEC. 2021
	Post Office: <u>SMA ANITA</u>
	LBC Tracking no. _____

EXPLANATION

A copy of this *Answer* will be served on the above addressee by **registered mail, private courier** and/or **electronic mail** since personal service is impracticable due to distance, time and manpower constraints.

DRIXEL S. DABATOS

VERIFICATION

I, **FERDINAND R. MARCOS, JR.**, Filipino, of legal age and with office address at G/F Sunset View Towers, 2230 Roxas Boulevard, Pasay City 1300, after having been duly sworn to in accordance with law, hereby depose and state the following :

1. I am the respondent in the case entitled "*Abubakar M. Mangelen v. Ferdinand R. Marcos, Jr.*," filed before the Commission on Elections and docketed as SPA No. 21-233 (DC);

2. I have caused the preparation and filing of the foregoing *Answer*;

3. I have read and understood the contents thereof and I attest that the allegations therein are true and correct based on my personal knowledge and available records on hand;

4. I attest that the foregoing *Answer* is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation;

5. I further attest that the factual allegations in the foregoing *Answer* have evidentiary support or, if specifically so identified, will likewise have evidentiary support after a reasonable opportunity for discovery; and

6. I attest to the truth of the foregoing statements.

DEC 27 2021

IN WITNESS WHEREOF, I have hereunto affixed my signature this _____ day of December 2021 in **TAGUIG CITY**.

FERDINAND R. MARCOS, JR.

Affiant

SUBSCRIBED AND SWORN to before me this DEC 27 2021 at **TAGUIG CITY**, affiant exhibiting to me his Philippine Passport No. P2450290B issued at DFA, Manila on 5 July 2019. *Affiant* is known to me to be the same person who executed the foregoing instrument and acknowledged to me that the same is his free act and deed.

Doc No. 378;
Page No. 69;
Book No. 71;
Series of 2021.

ATTY. EDUARDO P. BARO I
Notary Public for Taguig, Roll No. 3624
Commission No. 3 Until December 31, 2021
PTR No. 4578428/01.04.21/Mandaluyong City
IBP Lifetime Member No. 013895/06.02.15/RS
MCLE Compliance No. VI-0007875 /04.14.22
3/F Bonifacio Technology Center 31st Street
Corner 2nd Avenue Crescent Park West
Global City Taguig City, Philippines

Republic of the Philippines
PROVINCE OF ILOCOS NORTE

LOCAL FINANCE COMMITTEE


CERTIFICATION

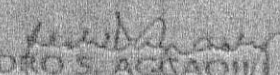
This is to certify that taxes due were withheld against the salary of the Honorable Ferdinand R. Marcos, Jr. during his term as Governor for the year 1982-1985 as explicitly shown in the herein original and certified copy of his salary card.

This certification is being issued for whatever legal purpose it may serve.


JOSEPHINE P. CALAJATE
Provincial Treasurer


MERCEDES R. RAMOS
Provincial Accountant


LEAH F. BLAS
SAO & OIC - PEO


PEDRO S. AGSAO III JR.
Prov'l Planning Dev't Officer



CERTIFICATION

This is to certify that the following collection details were verified and found included in the System database of the Bureau. Please see attached screen shots for your ready reference.

Name of Taxpayer: FERDINAND R. MARCOS JR.

Address: BRGY LACUB, BATAK CITY

ILOCOS NORTE 2906

TIN No.: 149-909-133-000

has paid the following to wit;

<u>Ret. Pd.</u>	<u>Amount</u>	<u>Bank</u>	<u>Code</u>	<u>BCS No.</u>	<u>Date Paid</u>
12/31/1982	3,172.48	Landbank Phils	B-086204	A-005502	12/27/2001
12/31/1983	8,788.13	Landbank Phils	B-086204	A-005504	12/27/2001
12/31/1984	5,925.57	Landbank Phils	B-086204	A-005503	12/27/2001
12/31/1985	49,251.09	Landbank Phils	B-086204	A-005501	12/27/2001


.....


This Certification is issued for the validation of payments of the above taxpayer and for whatever legal purpose it may serve.

Issued this 09th day of December 2021.

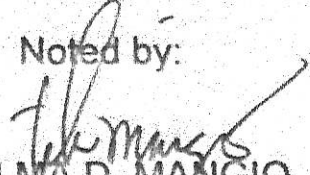
Verified & prepared by:

Attested by:


Arsenio L. Tomeldan
Quality Assurance – Collection Section


Adelfa L. Mateo
Collection Section Chief

Noted by:


THELMA D. MANGIO
Revenue District Officer

SAMA-SAMA SA HAMON NG PANAHON:
BUWIS KO, PARA SA PILIPINO

The People of the Philippines

v.

Ferdinand R. Marcos, Jr.
CA - G. R. CR No. 18569

COMPUTATION OF DEFICIENCY INCOME TAXES & FINES

Taxable Year
Crim Cases Nos.

TOTAL

Total Gross Compensation Income
Less: Total Exemptions
Taxable Income

	1982	1983	1984	1985
	Q-92-29213	Q-92-29212	Q-92-29217	Q-91-24391
10,759.17	70,215.83	64,555.00	78,780.00	
3,000.00	3,000.00	3,000.00	3,000.00	
7,759.17	75,215.83	61,555.00	75,780.00	

Tax Due
Less: Tax Withheld

107.80	6,906.05	6,070.48	9,073.20	
	6,948.42	4,942.00	6,416.27	
107.80	3,617.58	1,828.48	2,656.93	

Basic Tax Payable - date of filing - July 26, 1991

Less: Payments made

107.80	3,617.58	1,828.48	2,656.93	
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Deficiency Income Tax

Add: Incrementals

Interest - 60% maximum (Sec. 51, NIRC of
1977 as amended by PD 1705)

64.68	2,170.55	1,097.09	1,594.16	
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TOTAL DEFICIENCY INCOME TAX

13,137.27	6,788.13	2,925.57	4,261.09	
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Add: FINES

36,000.00	2,000.00	2,000.00	50,000.00	
18,000.00	1,000.00	1,000.00	15,000.00	

SURCHARGE - 50%

TOTAL DEFICIENCY TAXES & FINES DUE

107,137.27	13,172.48	6,788.13	6,925.57	49,261.09
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PREPARED BY

EMERITA FRANCIA
Attorney II

REVIEWED BY

FERNANDO O. URRANO
Chief, Prosecution Division

REPUBLIC OF THE PHILIPPINES)
) SS.
X-----X

AFFIDAVIT OF SERVICE

I, **JESSIE T. SALVADOR**, of legal age, Filipino, with office address at 30/F Ore Central Tower, 31st Street corner 9th Avenue, Bonifacio Global City, Taguig 1634, after having been sworn to in accordance with law, depose and state the following :

1. I am one of the liaison officers of **M & ASSOCIATES**, counsel for respondent *Ferdinand R. Marcos, Jr.*;
2. On 27 December 2021, I mailed one (1) copy of *Answer* and *Entry of Appearance* in the case entitled *Abubakar M. Mangelen v. Ferdinand Romualdez Marcos, Jr.* with SPA No. 21-233 (DC) pending before the Commission on Elections, Manila by Registered Mail and Private Courier (LBC) :

ABUBAKAR M. MANGELEN <i>Petitioner</i> B2A Lot 30, Ciudad Real San Jose Del Monte City, Bulacan	Registry Receipt No. : 514 877 759 22 Date : 27 DEC 2021 Post Office: SM AURA LBC Tracking no. 1497 2A 201 6368
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3. That the above service was done in Market-Market Taguig Post Office, as evidenced by the Receipts hereto attached wherein the name of the addressee was indicated.

IN WITNESS WHEREOF, I have hereunto affixed my signature this 27 December 2021 in Taguig City.


JESSIE T. SALVADOR
Affiant

SUBSCRIBED AND SWORN to before me this 27 December 2021 at Taguig City, affiant exhibiting to me his Tax Identification No. 230-188-418-000. Affiant is known to me to be the same person who executed the foregoing instrument and acknowledged to me that the same is his free act and deed.

Doc. No. 319
Page No. 69
Book No. 41
Series of 2021.


ATTY. EDUARDO P. BAROT
Notary Public for Taguig, Rol No. 36248
Commission No. 3 Until December 31, 2022
PTR No. 4578428/01.04.21/Mandaluyong City
IBP Lifetime Member No. 013895/06.02.15/ RSM
MCLE Compliance No. VI-0007875 /04.14.22/
3/F Bonifacio Technology Center 31st Street
Corner 2nd Avenue Crescent Park West
Global City Taguig City, Philippines

REPUBLIC OF THE PHILIPPINES)
Taguig City) SS.
X-----X

AFFIDAVIT OF SERVICE

I, **DRIXEL S. DABATOS**, of legal age, Filipino, with office address at 30/F Ore Central Tower, 31st Street corner 9th Avenue, Bonifacio Global City, Taguig 1634, after having been sworn to in accordance with law, depose and state the following :

1. I am one of the Lawyers of **M & ASSOCIATES**, counsel for the respondent *Ferdinand R. Marcos, Jr.*;

2. On 27 December 2021 at 3:42 in the afternoon, I emailed to clerkofthecommission@comelec.gov.ph a copy of the *Answer* and *Entry of Appearance* dated 27 December 2021 in the case entitled *Abubakar M. Mangelen v. Ferdinand R. Marcos, Jr.* with SPA No. 21-233 (DC), pending before the Commission on Elections, Manila;

3. I took a screenshot of the email I sent to the above-mentioned party and printed the same as proof of transmittal; and


4. That I am executing this *Affidavit* to attest to the truth of the foregoing statement and for whatever legal purposes it may serve best.

IN WITNESS WHEREOF, I have hereunto affixed my signature this 27 December 2021 at Taguig City.


DRIXEL S. DABATOS
Affiant

SUBSCRIBED AND SWORN to before me this 27 December 2021 at Taguig City, affiant exhibiting to me her IBP ID No. 75275. Affiant is known to me to be the same person who executed the foregoing instrument and acknowledged to me that the same is her free act and deed.

Doc. No. 340;
Page No. 69;
Book No. 41;
Series of 2021.


ATTY. EDUARDO P. BAROT
Notary Public for Taguig, Rol No. 36248
Commission No. 3 Until December 31, 2022
PTR No. 4578428/01.04.21/Mandaluyong City
IBP Lifetime Member No. 013895/06.02.15/ RSM
MCLE Compliance No. VI-0007875 /04.14.22/
3/F Bonifacio Technology Center 31st Street
Corner 2nd Avenue Crescent Park West
Global City Taguig City, Philippines

Re: ANSWER & ENTRY OF APPEARANCE (Abubakar M. Mangelen v. Ferdinand R. Marcos, Jr.) - SPA No. 21-133 (DC)

Office of the Clerk of the Commission <clerkofthecommission@comelec.gov.ph>

Mon 12/27/2021 3:45 PM

To: inquiry@m-associates.com <inquiry@m-associates.com>

Greetings:


Acknowledging receipt of this e-mail with four (4) attachments.

Also, may we remind the party to file four (4) hard copies of the submissions immediately after the filing of this e-mail by virtue of COMELEC Resolution No. 10673 through the fastest means available, including registered mail or any courier service.

Present a printed copy of this acknowledgment with name and signature of the party, sender, or counsel.

Do not erase the e-mail, attachments, or links (including the files therein) as the same shall form part of the records of the case.

Thank you,


Athy. Drixel S. Dabatos
Counsel for Respondent

OFFICE OF THE CLERK OF THE COMMISSION

Commission on Elections

8th Floor, Palacio del Gobernador Building

General Luna Street, Intramuros, Manila 1002

[+632 - 85272770 / 85273002]

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From: inquiry@m-associates.com <inquiry@m-associates.com>

Sent: Monday, December 27, 2021 3:42 PM

To: Office of the Clerk of the Commission <clerkofthecommission@comelec.gov.ph>; Law Department <law@comelec.gov.ph>

Cc: bernardnew07@gmail.com <bernardnew07@gmail.com>; Paolo S. Teston <psteston@m-associates.com>; Al A. Baljon <aabaljon@m-associates.com>; Drixel S. Dabatos <dsdabatos@m-associates.com>; info@bongbongmarcos.com <info@bongbongmarcos.com>; Anna A. Vidal <aavidal@m-associates.com>

Subject: ANSWER & ENTRY OF APPEARANCE (Abubakar M. Mangelen v. Ferdinand R. Marcos, Jr.) - SPA No. 21-133 (DC)

27 December 2021

COMMISSION ON ELECTIONS

Palacio del Gobernador
General Luna Street
Intramuros, Manila 1002

Re : **ANSWER & ENTRY OF APPEARANCE**
(Abubakar M. Mangelen v. Ferdinand R. Marcos, Jr.) - SPA No. 21-133 (DC)

Gentlemen :

For reference, attached please find the following documents in connection with the above-captioned matter :

1. *Answer dated 27 December 2021 with attached Annexes and Verification dated 27 December 2021;*
2. *Affidavit of Service by Registered Mail dated 27 December 2021;*
3. *Affidavit of Service by Electronic Mail dated 27 December 2021;*
4. *M & Associates' Entry of Appearance dated 27 December 2021.*

Other party was furnished with copies of the *Answer* by registered mail.

Kindly acknowledge receipt of this email.

Thank you and I look forward to your usual prompt action on this matter.

Kind regards,

Drixel Jann S. Dabatos

Associate

30/F Ore Central Tower
31st Street corner 9th Avenue
Bonifacio Global City, Taguig 1634
Philippines

Telephone : +63 (02) 8863 0601

inquiry@m-associates.com

<https://m-associates.com>

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