

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

June 15, 2006

REVENUE REGULATIONS NO. 11 - 2006

SUBJECT : Consolidated Regulations on the Accreditation of Tax Practitioners/Agents As A Prerequisite to Their Practice or Representation Before the Bureau of Internal Revenue and Further Simplifying and Superseding Revenue Regulations No. 15-99.

TO : All Internal Revenue Officers and Others Concerned

Pursuant to Section 244 of the Tax Code of 1997, as last amended by Republic Act No. 9337, these Regulations are hereby promulgated to implement the provisions of Section 6(G) of the same Tax Code authorizing the Commissioner of Internal Revenue to accredit and register tax agents with respect to their tax practice and representation before the BIR and to further prescribe the following:

- A. The creation of the Revenue National Accreditation Board in the National Office and the Revenue Regional Accreditation Board in each Revenue Region and to define the functions and composition of said Boards;
- B. The guidelines and procedures to be observed in the accreditation and suspension of tax practitioners recognized to practice before the Bureau of Internal Revenue; and
- C. The duties, restrictions and norms of conduct relating to such practice.

SECTION 1. Objective – To prescribe administrative mechanisms in the accreditation and registration of tax agents and practitioners, thereby bestowing them official recognition relative to their tax practice/representation before the BIR, and setting the minimum standards therefor.

SECTION 2. Definition of Terms –

- a. *BOA* – shall refer to the Board of Accountancy under the Professional Regulations Commission (PRC).
- b. *SEC* – shall refer to the Securities and Exchange Commission.

- c. *Revenue National Accreditation Board (RNAB)* – As first constituted under Revenue Regulations (RR) No. 15-99, RNAB refers to the body in the BIR National Office constituted to accredit tax practitioners/agents who are regularly engaged in making representation for or on behalf of a client/s before any BIR Office. It is composed of an Assistant Commissioner from either the Operations Group, Legal & Inspection Group or Large Taxpayers Service chosen by the Commissioner of Internal Revenue as Chairman, one (1) representative from the private sector to be chosen by the Commissioner of Internal Revenue from the nominees submitted by the Philippine Chamber of Commerce and Industry (PCCI), or by the Philippine Institute of Certified Public Accountants (PICPA), or by the Tax Management Association of the Philippines (TMAP); and three (3) senior internal revenue officials in the National Office with the rank of at least Division Chief, coming from the aforementioned Group/Service, to be designated by the Commissioner. This Board reviews and approves/disapproves the recommendation of the RRAB of every BIR Regional Office.
- d. *Revenue Regional Accreditation Board (RRAB)* – Also constituted under RR 15-99, the RRAB is the body in the BIR Regional Office constituted to accredit tax practitioners/agents who are regularly engaged in making representation for or on behalf of a client/s before any BIR Office. It is composed of the BIR Assistant Regional Director as Chairman, one (1) representative from the private sector to be chosen by the Commissioner of Internal Revenue from the nominees of the local PICPA chapter; and three (3) senior internal revenue officials in the Regional Office with the rank of Assistant Division Chief or higher to be designated by the Commissioner. In the absence of the Assistant Regional Director, the Regional Director shall act as the Chairman. This Board submits its recommendation to the RNAB of the BIR National Office.
- e. *Tax Practitioners/Agents* – Those who are engaged in the regular preparation, certification, audit and filing of tax returns, information returns or other statements or reports required by the Code or Regulations; those who are engaged in the regular preparation of requests for ruling, petitions for reinvestigation, protests, requests for refund or tax credit certificates, compromise settlement and/or abatement of tax liabilities and other official papers and correspondence with the Bureau of Internal Revenue, and other similar or related activities; or those who regularly appear in meetings, conferences, and hearings before any office of the Bureau of Internal Revenue officially on behalf of a taxpayer or client in all matters relating to a client's rights, privileges, or liabilities under laws or regulations administered by the Bureau of Internal Revenue, shall be deemed to be engaged in tax practice and are required to apply for accreditation.

SECTION 3. The Accreditation Boards

- A. *Powers and Functions* - It shall be the duty of the Accreditation Boards to act upon all applications to practice before the Bureau of Internal Revenue, to institute and provide for the conduct of accreditation, suspension or dis-accreditation proceedings and to perform such other duties as are necessary or appropriate to carry out their functions as prescribed by the Secretary of Finance. Provided, however, that any action or decision of the Revenue Regional Accreditation Board (RRAB) shall only become final upon affirmation by the Revenue National Accreditation Board (RNAB) and/or by the Commissioner.
- B. *Jurisdiction* - The RRAB and RNAB shall have jurisdiction over and shall require accreditation with the BIR of the following persons:
- a) Individual tax practitioners engaged in private practice who are Certified Public Accountants (CPAs); CPA-Lawyers who issue/sign auditor's certificates or otherwise perform functions exclusively pertaining to a CPA; and individuals other than CPAs who meet the qualifications prescribed in these Regulations;
 - b) Partners of a General Professional Partnership (GPP) engaged in the practice of taxation, accountancy, and/or auditing; their duly authorized officers or representatives who regularly appear or otherwise engage in tax practice before the BIR.
 - c) General Professional Partnership engaged in the practice of taxation, accountancy and auditing who regularly appears or otherwise engaged in tax practice before the BIR.
 - d) Officers or duly authorized representatives of incorporated business entities engaged in accounting, auditing or tax consultancy services.

Individual applicants, GPPs and partners of GPPs who were already accredited with the BOA and SEC shall no longer be required to undergo the various processes for accreditation under these Regulations but shall automatically be accredited and issued a BIR Certificate of Accreditation upon payment of the processing fee.

- B.1. *Exceptions.* – The following individuals are allowed to appear and practice before the BIR without undergoing accreditation proceedings:
- a) Individual-taxpayers acting on their own behalf, provided they present satisfactory identification;
 - b) Members of the Philippine Bar not suffering from suspension/disbarment. However, they may at their option, apply for accreditation;

- c) Other individuals presenting satisfactory proof of identification or authority in any one of the following circumstances of limited practice or special appearances:
 - (i) An individual representing a member of his or her immediate family;
 - (ii) A regular full-time employee representing an individual employer;
 - (iii) A bona fide officer or a regular full-time employee in representation of his employer-corporation, association or organized group;
 - (iv) A trustee, receiver, guardian, administrator, executor or regular full-time employee in representation of a trust, receivership, guardianship or estate;
 - (v) An officer or a regular employee of a government unit, agency, or instrumentality representing said unit, agency or instrumentality in the course of his or her official duties.

C. *Term of Office of the Chairmen and Members of the RNAB and RRAB* – The Chairmen and members of either Board shall serve for a maximum term of three (3) years from the date of their nomination. Thereafter, the Commissioner of Internal Revenue shall reconstitute the same through a Revenue Special Order for that purpose with the end view that no chairman or member of either Board shall serve therein for a term in excess of three consecutive years. Provided, however, that any vacancy occurring prior to the end of said term shall be filled up by any qualified senior officer as may be assigned by the Commissioner.

SECTION 4. Minimum Qualifications of Applicants - In general, the grant of accreditation shall be based on the applicant's professional competence, integrity and moral fitness. Along these lines, the following minimum qualifications are hereby prescribed:

A. *For Individual Tax Agents* (other than a member of the Philippine Bar):

1. He must be a Certified Public Accountant (CPA) with current professional license from the Professional Regulations Commission (PRC);
2. If he is not a Certified Public Accountant, he must have obtained at least a degree in Law, Juris Doctor (JD) or its equivalent, or a Bachelor's degree in Arts, Commerce, or Business Administration with at least eighteen (18) units in accounting and/or taxation in a college or university recognized by the Department of Education, Culture and Sports (DECS)/Department of Education (DepEd)/Commission on Higher Education (CHED) or in a

foreign school of known repute or one duly recognized by its government. In addition, he must be able to demonstrate or present convincing proof of special competence in tax matters or tax practice, e.g., previously acquired experience; at least eighteen (18) credit hours of special training, seminars, short-term courses, etc., in taxation obtained not more than one (1) year prior to the application for accreditation, subject to evaluation and approval by the Board;

3. He must be of good moral character as certified to under oath by at least two (2) disinterested persons who are either members of the Philippine Bar or Certified Public Accountants in good standing;
4. He must not have been charged with and convicted by final judgment of a crime involving moral turpitude, or found guilty of any act or omission penalized under the Tax Code, or found guilty of aiding or abetting or causing the commission of any such offense by another; and
5. He must be a citizen of the Philippines.

B. For General Professional Partnerships – In cases of GPPs engaged in the exercise of professional accountancy, auditing or tax consultancy services (other than general professional partnerships engaged in the practice of law), the application for accreditation filed by the partners and/or the duly authorized officers and representatives thereof shall conform with the following:

1. The partners and duly authorized officers or representatives thereof must meet all the qualifications of an individual tax agent as prescribed in Section 4(A) hereof. In lieu of the submission of documents or proof thereof, said qualifications may be certified to under oath by the managing partner of the firm; and
2. The partnership is one registered with the Securities and Exchange Commission.

C. In the case of incorporated entities engaged in accounting and tax consultancy other than general professional partnerships:

1. The firm must be registered with the Securities & Exchange Commission; and
2. The applicant-officers or duly authorized representatives thereof must meet all the qualifications of an individual as prescribed under Section 4(A) hereof.

SECTION 5. Accreditation Procedures -

- A. *Where to File* - All applicants shall accomplish their application for accreditation in the form to be prescribed by the Commissioner of Internal Revenue. The duly-accomplished application form shall be submitted, together with all documentary requirements prescribed in Item (B)(1) or (2) of this Section, whichever is applicable with the RRAB of the place where the individual applicant or general professional partnership has his/its residence or principal place of business.

Individual applicants and GPPs who are duly accredited by the BOA and SEC, however, shall submit their duly accomplished application form together with the documentary requirements prescribed in item (B)(3) of this Section with the RNAB.

- B. *Documentary Requirements* - Applicants shall submit, together with their duly accomplished application forms, the following documents:

1. For Individual Applicants:
 - a. Certificate of registration and current license with the Professional Regulations Commission, if a CPA;
 - b. Certificate of membership with PICPA or ACCPA, if a CPA;
 - c. Certificate of Good Moral Character issued by two (2) disinterested persons, who are either member of the Bar or Certified Public Accountant in good standing; and
 - d. If non-CPA, certified copy of transcript of records from the university or college showing compliance with the required units in accounting or taxation as prescribed in Section 4(A)(2) hereof; or in lieu thereof, proof of special competence in tax matters or tax practice, e.g., previously acquired experience; at least eighteen (18) credit hours of special training, seminars, short courses, etc., in taxation, obtained not more than one (1) year prior to the application for accreditation, for the appreciation and approval by the concerned Board.
2. For Partners, Directors, Officers or duly authorized representatives of General Professional Partnerships and incorporated entities engaged in accounting and tax consultancy:
 - a. Certificate of good moral character issued by two (2) disinterested persons who may either be member of the Bar or Certified Public Accountant in good standing;

- b. Other applicable requirements for an individual applicant, or in lieu thereof, certification under oath by the managing partner(s) that the applicant acting for the firm possesses all the qualifications prescribed under Section 4(A) of these Regulations.
 - c. For those Partners, Directors, Officers or duly authorized representatives of General Professional Partnerships duly registered with the SEC, in addition to the above documentary requirements, a certification from the BOA if the said Partner, Director, Officer or duly authorized representative is a CPA. Provided, however, that the requirements under letters a, b, and c of Section 5(B)(1) hereof need not be submitted if the Professional Partnership can submit a certified true copy of its SEC Certificate of Accreditation as well as the SEC Certificates of Accreditation and BOA Certificates of Registration of all the partners, officers and representatives of the Professional Partnership of CPAs.
 - d. List of all current partners, directors, officers, associates or representatives duly authorized by the GPP to act on its behalf in representing its client before the BIR.
- 3. For Individuals and GPPs accredited by BOA and SEC:
 - a. Certified true copy of BOA Certificate of Registration.
 - b. Certified true copy of SEC Certificate of Accreditation.
- C. *Processing Fee* - Each applicant shall pay a non-refundable processing fee of Five hundred pesos (P500.00) upon filing of his application for accreditation. If the applicant is a general professional partnership, the fee shall be paid by each partner and authorized representative thereof. In the case of incorporated entities engaged in accounting and tax consultancy services, the fee shall be paid by each of the applicant officers or designated representatives thereof.
- D. *Additional Requirements* - Accredited tax agents shall likewise be required to submit the following documents as an attachment to the initial filing of reports, protests, request for ruling, official correspondence and other statements, papers or documents filed on behalf of a particular taxpayer as proof of their authority to represent the concerned taxpayer:
 - a. Copy of current Engagement Letter with clients.
 - b. Special Power of Attorney executed by the client authorizing the practitioner to represent him before the BIR.

SECTION 6. Processing of Application for Accreditation -

- A. The RRAB shall act upon all applications for accreditation by verifying the qualifications of an applicant, and the completeness of the required documentation.
- B. If an application is determined to be complete, that is, all necessary supporting documentations have been submitted, and the applicant's qualifications found to be in conformity with the provisions of Section 4 of these Regulations, the application shall be stamped "RECEIVED" bearing the date the completed application was received by the RRAB. Thereafter, the RRAB shall, within thirty (30) days from receipt thereof, evaluate the application and forward its recommendation thereon to the RNAB.
- C. The RNAB shall act upon all applications for accreditation recommended to it by the RRAB. In all cases, the RNAB shall have the exclusive authority to approve/disapprove applications for accreditation which shall be acted upon within thirty (30) days from receipt of the recommendation of the RRAB.
- D. Application for accreditation of practitioners who are duly accredited by the BOA and SEC, as evidenced by a copy of the BOA Certificate of Registration and SEC Certificate of Accreditation shall, upon payment of the processing fee, be automatically issued a BIR Certificate of Accreditation by the RNAB.
- E. Applicants whose applications for accreditation have been approved by the RNAB shall be issued a Certificate of Accreditation signed by its Chairman. Such Certificate shall be valid for a period of three (3) years from the date of issue, unless sooner revoked for cause. For purposes of easy identification, the Commissioner of Internal Revenue shall issue an identification card to each accredited tax agent or practitioner.
- F. Application for accreditation which has been disapproved by the RRAB shall be appealable to the RNAB. Any application disapproved by the RNAB may be appealed to the Commissioner. An adverse decision by the Commissioner may be appealed to the Secretary of Finance, who shall rule on the appeal within sixty (60) days from receipt of such appeal. Failure of the Secretary of Finance to rule on the appeal within the prescribed period shall be deemed as approval of the application for accreditation of the appellant.
- G. The resignation, retirement, death or incapacity of any partner of a general professional partnership who has been accredited by the RNAB shall not result in the cancellation of the partnership's accreditation but only that of the concerned partner's accreditation. The partnership, however, must notify the RNAB, and the RRAB having jurisdiction over the partnership's principal place of business, of such occurrence and shall surrender to the RNAB the concerned partner's Certificate of Registration or Identification Card for cancellation.

SECTION 7. Acceptable Norms of Conduct of a Tax Practitioner - The following norms of conduct are hereby defined as a guide for the observance of tax practitioners. Willful or reckless violation of any of them may be subject of disciplinary action before the Boards:

- A. No tax practitioner shall represent conflicting interests in his practice before the Bureau of Internal Revenue, except by express consent of all directly interested parties after full disclosure has been made.
- B. The practitioner must make inquiry as to all relevant facts of the tax case, be satisfied that the material facts are accurately and completely described, and assure that any representation contains no falsehood.
- C. The practitioner must relate the law to the actual facts and, when addressing issues based on future assumptions, must clearly identify what facts are assumed.
- D. The practitioner must ascertain that all material tax issues have been fairly addressed and fully considered.
- E. Where possible, the practitioner must provide an opinion consonant with existing laws and regulations. He shall not present as true those matters or issues which he knows to have been voided, superseded or otherwise invalidated.
- F. The practitioner advising a client on matters of tax liability must inform the client of the penalties which may likely apply to him in case of failure or omission to pay the tax in relation to the position advised, prepared or reported.
- G. The practitioner advising a client on tax matters must make reasonable inquiries if the information as furnished appears to be incorrect, inconsistent or incomplete and to the extent possible, examine the proof or relevant documents in support of his client's representations.

SECTION 8. Suspension or Cancellation of Certificate of Accreditation -

- A. *Causes for Suspension, Cancellation or Revocation* - The accreditation certificate may be suspended, cancelled or revoked as the case may be, upon petition by a taxpayer or by the PICPA or by the TMAP and other similar professional organization, or upon petition by any internal revenue officer, or upon motu proprio action by the RRAB or RNAB, after due notice and hearing set for the purpose, based on any of the following grounds:
 - 1. Conviction of any criminal offense under the National Internal Revenue Code, or of any offense involving dishonesty, or breach of trust;

2. Giving false or misleading information, or participating in any way in the giving of false or misleading information to the Bureau of Internal Revenue or to any officer or employee thereof, in connection with any matter pending before them, knowing such information to be false or misleading;
3. The use of false or misleading representations with intent to deceive a client or prospective client in order to procure employment, or representing that he can ably obtain special consideration or action from the Bureau of Internal Revenue or officer or employee thereof by improper or unlawful means;
4. Willfully failing to make a tax return in violation of the NIRC, or evading, attempting to evade, or participating in any way in evading or attempting to evade any national internal revenue tax or payment thereof;
5. Knowingly counseling or suggesting to a client or prospective client of an illegal plan to evade taxes or payment thereof, or concealing assets to evade taxes or payment thereof;
6. Misappropriating or failing to remit, funds received from a client for the purpose of payment of taxes;
7. Directly or indirectly attempting to influence, or offering or agreeing to attempt to influence the official action of any officer or employee of the BIR by the use of threats, false accusations, duress or coercion, or by offering any special inducement or promise of advantage or by bestowing any gift, favor or thing of substantial value;
8. Disbarment or suspension from the practice as an attorney or as a certified public accountant;
9. Contemptuous conduct in connection with practice before the BIR, including use of abusive language, making false accusations and statements, knowing them to be false, or circulating or publishing malicious or libelous matter;
10. Giving a false opinion, knowingly, recklessly or through gross incompetence, including an opinion which is intentionally or recklessly misleading, or a pattern of providing incompetent opinions on questions arising under the Tax Code. False opinion includes those which reflect or result from a known misstatement of fact or law from an assertion of a position known to be unwarranted under existing laws or regulations; from advising or assisting in conduct known to be illegal or fraudulent; from concealment of matters required by law or regulations to be revealed. For purposes of this paragraph, "reckless conduct" is a highly unreasonable

omission or misrepresentation involving an extreme departure from the standards of ordinary care that a practitioner should observe under the circumstances. A pattern of conduct is a factor that will be taken into account in determining whether a practitioner acted knowingly, recklessly, or through gross incompetence;

11. Upon administrative finding by the concerned Board that the holder of an accreditation certificate has committed any of the following offenses penalized under the Tax Code of 1997:
 - a. Willfully falsifying any report or statement bearing on any examination or audit, or rendering a report, including exhibits, statements, schedules or other forms of accountancy work which have not been verified by him personally or under his supervision or by a member of his firm or by a member of his staff in accordance with generally accepted accounting and auditing practices;
 - b. Certifying financial statements containing essential misstatements of facts or omission of which he has personal knowledge with respect to the transactions, taxable income, deduction and exemption of his client;
 - c. Signing and certifying financial statements without conducting an actual audit;
 - d. Assisting/Aiding any taxpayer in the use of accounting/bookkeeping records for internal revenue purposes not in conformity with the requirements prescribed in the Tax Code or rules and regulations promulgated thereunder;
 - e. Knowingly making any false entry or entering any false or fictitious name in the books of accounts or records of a taxpayer;
 - f. Aiding or keeping in behalf of a taxpayer two or more sets of such records or books of accounts;
 - g. Willfully attempting in any manner to evade or defeat any tax imposed under the Tax Code;
 - h. Willfully using fake or falsified Revenue Official Receipts (RORs), Letters of Authority (LAs), Certificates Authorizing Registration (CARs), Tax Credit Certificates (TCCs), Tax Debit Memoranda (TDMs) and other accountable forms of the Bureau of Internal Revenue;

- i. Corrupting/Bribing or attempting to corrupt/bribe any internal revenue official or employee through any of the modes of corruption as defined by the Anti-Graft and Corrupt Practices Act;
- j. Such other acts or omissions similar to the foregoing, including all other offenses punishable under the Tax Code or other laws.

B. Filing of Petitions for Disaccreditation/Suspension -

1. A Petition for Disaccreditation/Suspension of an Accredited Tax Agent may be filed with the RRAB having jurisdiction over the residence or principal place of business of the accredited tax agent against whom the Petition is being filed.
2. All Petitions must be filed together with appropriate documents to support the premises upon which the Petition is anchored.
3. Petitions filed by PICPA, TMAP or any other similar professional or non-governmental organization must be signed by the incumbent President of the organization concerned.
4. Petitions found to have been filed by fictitious persons or organizations, upon verification by the RRAB concerned, shall be dismissed for lack of factual or legal bases.

C. Administrative Proceedings -

1. No Accredited Tax Agent shall be suspended or disaccredited without a prior hearing set for the purpose.
2. The RRAB with whom a Petition for Disaccreditation/Suspension was filed shall conduct hearing(s) on such Petition, to allow both the Petitioner and the Accredited Tax Agent concerned to present their side of the case.
3. In the conduct of hearings, a quorum is sufficient to convene the RRAB. All such proceedings shall be presided over by the Assistant Regional Director, in his capacity as Chairman, or in his absence, by the designated Vice-Chairman of the RRAB.
4. Upon termination of the hearing, the RRAB shall submit the entire docket of the proceedings for a Petition for Disaccreditation/Suspension, together with its recommendation thereon, to the RNAB, for final action.
5. The disaccreditation or suspension of an Accredited Tax Agent must be reached by a majority vote of the members of the RNAB present and voting.

6. In cases of disaccreditation or suspension, the RNAB shall issue to the Tax Agent concerned a Notice of Disaccreditation/Suspension signed by its Chairman. A copy of such Notice shall be sent to the Petitioner.
7. In the event that a Petition for Disaccreditation/Suspension is not upheld, the RNAB shall inform both parties of such decision, in an official communication signed by its Chairman.

D. Appeal -

1. In the event that accreditation previously granted to a Tax Agent is cancelled, suspended or revoked, the applicant or Tax Agent concerned may appeal such disaccreditation/suspension to the Commissioner of Internal Revenue within fifteen (15) days from the date of receipt of the official notice of denial or Notice of Disaccreditation/Suspension.
2. The decision of the Commissioner of Internal Revenue shall be immediately executory.
3. The decision of the Commissioner of Internal Revenue may, in turn, be appealed by the applicant/Tax Agent concerned to the Secretary of Finance, through a Petition for Reconsideration, within fifteen (15) days from the date of receipt of such decision.
4. The Secretary of Finance shall act on a Petition for Reconsideration within sixty (60) days from the date of filing of such Petition. In the event that the Secretary of Finance should be unable to act on such Petition within the specified period, the decision of the Commissioner shall be deemed sustained.

SECTION 9. Effects of Accreditation - Only those Tax Agents/Practitioners, Partners or Officers of General Professional Partnerships, or Officers or Directors of corporate entities engaged in tax practice who have been issued Certificate of Accreditation or ID card shall be allowed to represent a taxpayer or transact business with the Bureau of Internal Revenue in representation of a taxpayer for the purpose(s) defined in these Regulations. The BIR can refuse to transact official business with tax practitioners who are not accredited before it and shall require that certain official statements such as returns, financial statements, reports, protests, requests for ruling, official correspondence and other statements, papers or documents filed on behalf of a taxpayer be signed or certified to by accredited persons which shall bear the following information below the signature of the latter:

- A. For Individuals (CPA's, Members of GPPs, and others)
 - a. 1. Taxpayer Identification Number (TIN); and

- a. 2. Certificate of Accreditation Number, Date of Issuance, and Date of Expiry.

B. For members of the Philippine Bar:

- b. 1. Taxpayer Identification Number (TIN); and
- b. 2. Attorney's Roll number or Accreditation Number, if any.

None of the provisions of these Regulations shall be construed to authorize non-CPAs who are granted 'accredited tax agent' status by virtue of these Regulations to sign the financial statements' Auditor's Certificate even if the same were for BIR purposes only.

All accredited Tax Agents/Practitioners shall be included in a Master List of Accredited Tax Agents/Practitioners which shall be kept up-to-date by the RNAB.

SECTION 10. Effectivity - These Regulations which supersede Revenue Regulations No. 15-99 shall take effect after fifteen (15) days following publication in a newspaper of general circulation.

(Original Signed)
MARGARITO B. TEVES
Secretary of Finance

Recommending Approval:

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue