

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

MERCURY DRUG CORPORATION,
Petitioner,

- versus -

C.T.A. CASE NO. 5612

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

JAN 09 2001

En Apalancino

x ----- x

DECISION

Before Us for consideration is a Petition for Review filed on April 13, 1998, seeking for a refund of the amount of P52,103,333.00, representing overpaid corporate income tax for taxable year 1995 arising from erroneous treatment of the 20% sales discounts granted to qualified senior citizens on their purchases of medicines, as a deduction from gross income as prescribed by Revenue Regulations No. 2-94, instead of a tax credit as provided under Republic Act 7432 (Senior Citizens Act).

The facts of this case giving rise to the controversy at bar are as follows:

Petitioner is a domestic corporation organized and existing under and by virtue of the laws of the Philippines. It is a retailer of medicines and other pharmaceutical products and operates drug stores nationwide under the business name and style of "Mercury Drug." It is duly licensed to operate drugstores by the Bureau of Food and Drugs with proper permits and licenses from local government units and other government agencies.

Petitioner alleged that in the year 1995, it granted a 20% sales discounts amounting to P80,158,974.00, on medicines sold to qualified senior citizens pursuant to Republic Act No. 7432, otherwise known as "An Act to Maximize the Contribution of Senior Citizens to Nation Building, Grant Benefits and Special Privileges and for other Purposes."

In compliance with Section 2(i) of Revenue Regulations No. 2-94, which implements Section 4 of Republic Act No. 7432, Petitioner was allegedly constrained to treat the amount of P80,158,975.00 representing its 20% sales discounts to senior citizens as a deduction from gross income as reflected on its 1995 annual income tax return/audited financial statements filed on April 15, 1996 (Exh. C). As a result of said deduction, Petitioner paid an income tax due of P117,137,616.00 on taxable income of P334,678,902.00 (Exhs. C-2, C-6, C-7, D-1, E-1 & F-1).

It is Petitioner's position that Section 2(i) of Revenue Regulations No. 2-94 is a wrongful implementation of Section 4(a) of R.A. No. 7432 since the latter clearly provides that the cost of the 20% sales discounts to senior citizens may be claimed as a tax credit instead of a deduction from gross income.

Relying on the clear mandate of R.A. 7432, Petitioner filed on April 15, 1996 with the Respondent a letter protesting the erroneous treatment of the 20% sales discounts to senior citizens as deductions from gross income rather than as tax credit (Exh. G).

On December 27, 1996, Petitioner filed with the Bureau of Internal Revenue an administrative claim for refund of alleged overpaid income tax arising from the erroneous treatment of the 20% sales discounts to senior citizens as deductions from gross income

instead of tax credit in the amount of P52,103,323.00 (Exhs. H to H-3, inclusive)

computed as follows:

Net Sales		P13,895,491,960.00
Add: 20% Sales Discount to Senior Citizens		<u>80,158,974.00</u>
Gross Sales		P13,975,650,934.00
Less: Cost of Sales		
Merchandise inventory, beginning	P 2,928,397,228.00	
Purchases	<u>12,178,833,010.00</u>	
Total merchandise available for sale	P15,107,230,238.00	
Less: Merchandise inventory, end	<u>3,343,961,933.00</u>	11,763,268,305.00
Gross Profit		P 2,212,382,619.00
Add: Miscellaneous Income		<u>88,636,017.00</u>
Total Income		P 2,301,018,636.00
Less: Operating Expenses		<u>1,855,302,566.00</u>
Net Income before Income Tax		P 445,716,070.00
Less: Income subjected to final tax		<u>30,878,194.00</u>
Net Taxable Income		<u>P 414,837,876.00</u>
Income Tax Due		P 145,193,257.00
Less: 1.) Tax Credit	P 80,158,974.00	
2.) Income Tax Actually Paid	<u>117,137,616.00</u>	197,296,590.00
Income Tax Refundable		<u>P (52,103,333.00)</u>

Failing to obtain an affirmative relief from the Respondent, Petitioner filed its Petition for Review with this Court on April 15, 1998.

In his Answer filed on May 28, 1998, Respondent denied Petitioner's assertions and interposed the following Special and Affirmative Defenses, to wit:

- "7. In an action for tax refund/credit, the burden is upon the taxpayer to show and/or prove entitlement thereof and failure to sustain said burden is fatal to its case;
8. A claim for tax refund/credit is construed strictly against the claimant since it partakes of the nature of an exemption from

taxation (*Coll. Int. Rev. vs. Ledesma, G.R. No. L17508, 31 SCRA 95, Jan. 30, 1970*);

9. Taxes paid and collected are deemed to have been made in accordance with law and existing BIR regulations."

The controversy boils down to the two-fold issues of:

1. Whether or not the 20% sale discount granted to qualified senior citizens on their purchases of medicines from the Petitioner should be treated as deduction from gross income pursuant to Revenue Regulations No. 2-94 or as a tax credit pursuant to Republic Act No. 7432.
2. Whether or not Petitioner was able to substantiate its claim for refund.

A thorough and scrupulous review of the records of this case reveal that the conclusion of the Petitioner, in so far as the legal aspect of this case is concerned, is more firmly grounded on jurisprudence and amply supported by the evidence on record than that of the Respondent.

Remaining undisturbed this point is the decision of this Court, in previous similar cases that the 20% sales discounts granted to qualified senior citizens should be treated as tax credit instead of mere deductions from gross income, thus:

* "A cursory review of the wordings of Section 4 of Republic Act No. 7432 would reveal that the law literally intended the cost of the 20% discount to be claimed as *tax credit* by private establishments. We could not see any plausible reason for the respondent to interpret the phrase in a different way. The discount being available for tax credit as stated in the law cannot be made incoherent to mean that such discount be utilized instead as a deduction from gross income and from gross sales as what is provided in RR No. 2-94.

To be valid, an administrative regulation must not be in contravention but should conform to the standards that the law prescribes.

(*Tayug Rural Bank vs. Central Bank* 146 SCRA 120). Its promulgation must be authorized by the legislature. (Philippine Administrative Law, Cruz, 1994 ed., p. 32)

RR No. 2-94 which engraved a new meaning to the phrase "tax credit" as referring to the 20% discount which is deductible from gross sales is patently incongruous and a deviation from the plain intendment of the law. It is even repugnant to the common dictionary acceptance of said phrase.

In declaring that the provisions of RA 7432 prevail over Revenue Regulations No. 2-94, it is important to point out that the cost of the 20% discount shall not be treated as deduction from the gross income of the petitioner nor deducted from its gross sales for VAT or other percentage tax purposes. The benefit that can be derived by taxpayers is the privilege of claiming these discounts as tax credit and no longer as deductions as what other taxpayers have done. They cannot avail of tax credit and claim said discounts as deductions at the same time because this would be tantamount to granting them benefits that are already disproportionate to the obligations imposed upon them by virtue of said law. This is to make clear for both the taxpayers and respondent that the tax credit privilege takes the place of claiming these discounts as deductions pursuant to this Court's stand that Section 2(i) of Revenue Regulations No. 2-94 is null and void and it is Section 4(a) of RA 7432 that will apply in cases of this nature." (*Del Rosario Drug Corporation vs. CIR*, CTA Case No. 5357, April 6, 1998 cited in *Vas Salus Drug Corporation vs. CIR*, CTA Case No. 5509, Nov. 26, 1999, *Baliuag Drug Corporation vs. CIR*, CTA Case No. 5365, May 13, 1998, *M.E. Holding Corporation vs. CIR*, CTA Case No. 5314, Aug. 17, 1998, and *Trinity Franchising and Management Corp. vs. CIR*, CTA Case No. 5313, Aug. 18, 1998).

*

Confronted with the same issue, the Court of Appeals in the case entitled **Commissioner of Internal Revenue vs. Elmas Drug Corporation**, CA-G.R. SP No. 49946 promulgated on October 19, 1999, agreed with this Court's aforequoted declaration that the provisions of Republic Act No. 7432 prevail over Revenue Regulations No. 2-94, and We quote, thus:

"Where the law is very clear, there is no room for interpretation. Section 4 of Republic Act 7432 clearly provides that the cost of the 20% discount may be claimed by Respondent as tax credit and there is nothing more to interpret.

The Court of Tax Appeals, in its decision dated August 27, 1998 correctly ruled that the direct cost or the cost of sales of the 20% discount given to senior citizens is deductible as tax credit."

Anent the second issue, We find the Petitioner's cause to be replete with facts established by evidence which the Respondent failed to refute. Accordingly, We grant the claim but only in a reduced amount of P37,114,479.00.

To prove the fact of overpayment of income tax, Petitioner must be able to establish the following:

1. it actually deducted the claimed amount of 20% sales discounts to senior citizens from its gross sales (income) in computing its income tax due for 1995;
2. it actually paid the corresponding amount of income tax due for 1995 as a result of the deduction of the claimed 20% sales discounts to senior citizens from its gross sales (income); and
3. the claimed amount of 20% sales discounts to senior citizens is duly supported by cash slips/cash register tape receipts.

Evidence presented by the Petitioner reveals that it actually deducted from its gross sales the amount of P80,158,974.00 representing 20% sales discounts to senior citizens resulting to a net sales of P13,895,491,950.00 which latter amount is indicated in the Petitioner's 1995 audited financial statements as "Sales, Net" (Exh. B-2-a) and in Section C, Schedule 1 of the 1995 annual income tax section as "Gross Sales During the Year" (Exh. C-1-a). In his testimony, Mr. Jesus Mangrobang, Petitioner's witness, explained the matter in this wise:

"ATTY. RAFAEL:

- Q. And, you mentioned that the petitioner granted twenty percent (20%) discounts for medicines purchased by qualified senior

citizens under the Senior Citizens Law. In 1995, how much discounts did the petitioner grant, Mr. Witness?

MR. MANGROBANG:

A. We granted P80,158,974.00 discount to Senior Citizens, Sir.

(TSN, July 30, 1998, page 13)

Q. Mr. Witness, you earlier mentioned that the Sales and Sales Discounts of the petitioner were recorded in this Financial Statement, will you please go over this Financial Statement and point to this Honorable Court where such recording was made?

MR. MANGROBANG:

A. It was here recorded in the Statement of Income and Retained Earnings reflected on the Net Sales. The difference between the Gross Sales and the Sales Discounts, Sir.

ATTY. RAFAEL:

Q. And how much was the amount of the Net Sales as reflected in the Financial Statement, Mr. Witness?

MR. MANGROBANG:

A. The Net Sales here was already P13,895,491.950.00, Sir.

(TSN, July 30, 1998, page 17)

ATTY. RAFAEL:

Q. Mr. Witness, you earlier mentioned that the Sales and Sales Discount by the petitioner were also recorded in this Annual Income Tax Return, will you please go over this return and point to this Honorable Court where such recording was made?

(At this juncture, witness identifies the document.)

MR. MANGROBANG:

A. It was recorded here in Section C, Schedule 1, Sir.

ATTY. RAFAEL:

Q. And how much was recorded as representing the Sales and Sales Discounts of the petitioner for 1995, Mr. Witness?

MR. MANGROBANG:

A. The amount of P13,895,491,950.00, Sir.

ATTY. RAFAEL:

At this juncture, your Honors, may we request that page 2 of Income Tax Return under Section C which states "Gross Sales" during the year in the amount of P13,895,491,950.00 be encircled and marked as Exhibit "C-1-a" for the petitioner, your Honors.

(TSN, July 30, 1998, pages 23 & 24)

ATTY. RAFAEL:

Q. So, Mr. Witness, you want to impress to this Honorable Court that the Net Sales for Financial Statement is the same as the Gross Sales as indicated in the Annual Income Tax Return?

MR. MANGROBANG:

A. Yes, after deducting sales discounts to Senior Citizen."

(TSN, July 30, 1998, pages 25 & 26)

Based on the taxable income of P334,678,902.00 (Exh. C to C-3, inclusive), Petitioner paid the corresponding income tax due in the amount of P117,137,616.00. Petitioner's 1995 income tax liability represents the sum of its: a) quarterly income tax payments for the first three quarters of 1995 in the amount of P53,801,860.00 (Exhs. C-2, D-1, E-1 and F-1); b) 1995 creditable withholding taxes of P501,302.94 (Exh. C-2) and c) 1995 final income tax payment of P62,834,453.06 (Exh. C-7).

Be that as it may, there are some evidence on record from which a conclusion can be reached that not all of the claimed amount of P80,158,974.00 representing 20% sales discounts to senior citizens are duly substantiated by cash slips/cash register tape receipts.

In its final report dated June 1, 1999 (Exhs. M & M-1), independent auditor Vicente E. Reyes and Associates, through its partner Mr. Rene Amby Reyes who was commissioned by this Court, certified that the amount of P86,770,336.97 represents 20% sales discounts given by Petitioner to qualified senior citizens for the year 1995, broken down as follows:

January	P 4,089,757.54
February	4,973,275.18
March	6,264,564.80
April	6,179,193.00
May	6,340,215.58
June	6,978,036.45
July	7,934,748.29
August	7,846,144.77
September	8,278,413.55
October	9,098,988.73
November	9,018,312.61
December	<u>9,768,586.47</u>

Total: P 86,770,336.97

In support of the said certification, the independent auditor attached thereto monthly summaries (Exhs. M-3 & M-4) wherein the 20% sales discounts to senior citizens were properly itemized based on the auditing firm's verification of the cash slips/cash register tape receipts issued by each of the Petitioner's branches (Exh. N, including sub-markings) and were compared against those that are reflected in Petitioner's 1995 monthly Register of Senior Citizens Sales Transactions print-outs (Exhs. M-6 to M-17). This Court finds these summaries to be in order after examining

the same together with Petitioner's 1995 Register of Senior Citizens Sales Transactions and cash slips/cash register tape receipts.

However, after comparing the amounts of 20% sales discounts to senior citizens as claimed by Petitioner and as audited by Mr. Rerie Amby Reyes, this Court found out that there were instances when the claimed amounts exceeded the audited amounts or vice-versa. To illustrate, in the January 1995 Schedule of 20% Sales Discounts to Senior Citizens (Annex A), the amount claimed by Petitioner for Bambang Branch as recorded in its Register of Senior Citizens Sales Transactions was P17,912.96 while the corresponding audited amount was P18,576.86. Clearly, there was a discrepancy. Such being the case, only the claimed amount of P17,912.96 will be considered as basis for computing Petitioner's refundable amount since it is a rule that taxpayer cannot claim beyond what is prayed for in the petition for review. In the same breath, if the amount as audited and supported by cash slips/cash register tape receipts is lower than the amount claimed in the petition for review, the former shall be used in determining Petitioner's refundable amount as this amount is the one that is duly substantiated. For the year 1995, the lesser of the claimed vis-à-vis audited amounts on a per branch monthly basis amounted to P77,427,023.13 (see Annex B, page 5).

Considering the aforesaid circumstances, out of the 20% sales discounts of P80,158,974.00 being claimed by the Petitioner for the year 1995, only the amount of P77,427,023.13 was properly substantiated by cash slips/cash register tape receipts which shall now serve as our basis in computing Petitioner's income tax refund. However, this amount will be further reduced since this Court's computation will be based on the cost of the 20% discount and not on the total amount of the 20% discount based on the

decision of the Court of Appeals in the aforementioned case of **Commissioner of Internal Revenue vs. Elmas Drug Corporation C.A. SP. No. 49946 promulgated on October 19, 1999**, where it ruled, thus:

"Thus the cost of the 20% discount represents the actual amount spent by drug corporations in complying with the mandate of RA 7432. Working on this premise, it could not have been the intention of the lawmakers to grant these companies the full amount of the 20% discount as this could be extending to them more than what they actually sacrificed when they gave the 20% discount to senior citizens."

Since the 20% sales discounts to senior citizens is no longer to be treated as a deduction from gross income but rather as a tax credit, it becomes ineluctable to add back to its net sales of P13,895,491.950.00 the amount of P80,158,974.00 previously deducted from its gross sales.

As intimated earlier, only the direct cost of the 20% sales discounts to senior citizens may be allowed as tax credit and not the entire amount of the 20% sales discounts. Hence, only P65,170,120.00 representing the direct cost of the substantiated amount of P77,427,023.13 may be allowed as tax credit, computed as follows:

Cost of Sales	P 11,763,258,305.00
Divided by Gross Sales	P 13,975,650,924.00
Percentage of Cost of Sales to Gross Sales	84.1697%
Multiply by Adjusted amount of 20% Sales Discounts to Senior Citizens for the year 1995 (Annex B, page 5)	P 77,427,023.13
Allowable Tax Credit	P 65,170,120.00

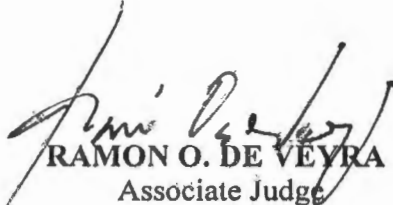
After making a recomputation of Petitioner's 1995 income tax liability, this Court found out that Petitioner actually made an overpayment of its 1995 income tax by P37,114,479.00, computed as follows:

Net Sales	P13,895,491,950.00
Add: 20% Sales Discount to Senior Citizens	80,158,974.00
Gross Sales	P13,975,650,924.00

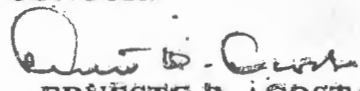
Less: Cost of Sales		
Merchandise inventory, beginning	P 2,928,397,228.00	
Purchases	12,178,833,010.00	
Total merchandise available for sale	<u>P15,107,230,238.00</u>	
Less: Merchandise inventory, end	<u>3,343,961,933.00</u>	<u>11,763,268,305.00</u>
Gross Profit		P 2,212,382,619.00
Add: Miscellaneous Income		<u>88,636,017.00</u>
Total Income		P 2,301,018,636.00
Less: Operating Expenses		<u>1,855,302,566.00</u>
Net Income before Income Tax		P 445,716,070.00
Less: Income subjected to final tax		<u>30,878,194.00</u>
Net Taxable Income		<u>P 414,837,876.00</u>
Income Tax Due		P 145,193,257.00
Less: 1.) Tax Credit - Cost of the 20% sales discounts to senior citizens	P 65,170,120.00	
2.) Income Tax Actually Paid	<u>117,137,616.00</u>	<u>182,307,736.00</u>
Income Tax Refundable		<u>P (37,114,479.00)</u>

WHEREFORE, in view of all the foregoing, Respondent is hereby **ORDERED** to **REFUND** or in the alternative, to **ISSUE A TAX CREDIT CERTIFICATE** in favor of the Petitioner in the amount of P37,114,479.00 representing overpaid corporate income tax for taxable year 1995.

SO ORDERED.


RAMON O. DE VEYRA
Associate Judge

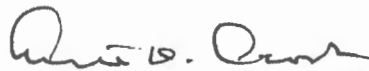
WE CONCUR:


ERNESTO D. ACOSTA
Presiding Judge

(Dissenting)
AMANCIO Q. SAGA
Associate Judge

CERTIFICATION

I hereby certify that the above decision was reached after due consultation with the members of the Court of Tax Appeals in accordance with Section 13, Article VIII of the Constitution.


ERNESTO D. ACOSTA
Presiding Judge

January 9, 2001

ANNEX A

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	January 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-8 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 17,912.96	P 18,576.86	P 17,912.96
Glorietta	212.65	212.65	212.65
Kalookan 9th Avenue	10,622.76	10,963.12	10,622.76
Cubao Romulo	42,472.22	42,791.46	42,472.22
Quiapo	34,405.12	33,894.79	33,894.79
Legarda Castamir	5,289.30	5,278.32	5,278.32
Paco Paz	18,463.70	17,963.63	17,963.63
Pasay Taft	35,807.26	35,602.93	35,602.93
Kalientong General	24,507.67	24,295.21	24,295.21
Sangandaan	15,119.21	15,818.33	15,119.21
Cubao Aurora	35,108.81	34,204.58	34,204.58
Baclaran Quirino	12,509.46	12,103.69	12,103.69
Malibon J. P. Rizal	51,847.35	52,772.17	51,847.35
Recto Avenida	7,213.56	6,780.01	6,780.01
Magallanes	46,752.99	48,946.22	46,752.99
Trabajo	26,007.91	26,078.98	26,007.91
Blumentritt Avenida	18,554.90	18,404.88	18,404.88
Villalobos	14,923.34	15,033.74	14,923.34
Ermita	21,030.64	21,037.52	21,030.64
Sto. Cristo	5,236.08	5,232.37	5,232.37
Greenhills	47,813.38	47,759.12	47,759.12
San Juan	52,470.95	52,295.01	52,295.01
Pasay Libertad	38,941.62	38,600.16	38,600.16
Congressional	111,343.65	111,032.06	111,032.06
Pasig Mulya	15,409.26	14,827.94	14,827.94
Cubao Quirino	39,895.28	39,409.10	39,409.10
Guadalupe	16,883.99	16,979.04	16,883.99
Baclaran Airport	12,649.89	12,928.50	12,649.89
Espana	14,107.10	14,195.72	14,107.10
Marikina Concepcion	38,829.02	38,023.51	38,023.51
Pasig Mabini	44,528.61	44,343.75	44,343.75
Malabon Plaza	46,280.65	46,403.37	46,280.65
Eamshaw	3,944.48	4,685.60	3,944.48
Bahau	13,174.92	13,820.69	13,174.92
Cavite	32,901.33	33,678.28	32,901.33
Binan Plaza Rizal	13,556.17	13,244.78	13,244.78
Malolos Plaza	41,934.23	40,106.79	40,106.79
Alabang Montillano	23,496.53	24,401.90	23,496.53
Calamba Crossing	17,257.82	17,082.78	17,082.78
Rosario	11,541.04	11,985.25	11,541.04
Binakayan	42,064.05	40,762.51	40,762.51
Malibay	12,923.83	13,218.34	12,923.83
Central Market	6,688.64	7,044.80	6,688.64
Pritil	6,185.90	5,823.99	5,823.99
Sta. Mesa V. Mapa	18,443.39	18,371.53	18,371.53
Marikina dela Paz	45,293.29	45,293.75	45,293.29
Murphy	13,818.39	12,609.85	12,609.85
Del Monte	15,026.70	11,193.95	11,193.95
Nepa Q. Mart	22,712.80	22,888.41	22,712.80
Northbay	11,314.64	11,328.27	11,314.64
Paco Pedro Gil	26,356.23	26,518.01	26,356.23
Shoppesville	47,590.20	47,111.12	47,111.12
Quiapo R. Hidalgo	7,697.68	7,566.12	7,566.12
Kalookan Monumento	28,700.70	28,315.00	28,315.00
Antipolo	13,976.09	13,526.92	13,526.92

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SCHEDULE OF 20% SALES DISCOUNTS
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Branch	January 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
San Pedro	47,205.40	46,657.77	46,657.77
Park Square I	24,912.36	24,775.39	24,775.39
Novaliches Plaza	9,910.01	9,364.61	9,364.61
Retiro	52,153.63	51,811.26	51,811.26
Kalookan 11th Avenue	11,675.58	11,552.65	11,552.65
Meycauyan Plaza	14,425.39	14,745.87	14,425.39
Sta. Ana	21,751.61	21,572.43	21,572.43
Muntinlupa	22,253.91	22,528.16	22,253.91
Ali Mall	39,240.14	38,044.53	38,044.53
Scout Borromeo	84,540.46	83,914.03	83,914.03
Edsa Central	24,418.29	24,221.04	24,221.04
Zapote	31,564.17	29,729.11	29,729.11
Blum. Oroquieta	10,066.49	9,877.08	9,877.08
Los Banos	30,479.40	30,161.54	30,161.54
Binan Paterno	13,040.65	13,076.35	13,040.65
Paranaque	31,169.68	30,829.68	30,829.68
Edsa West	60,957.09	60,479.12	60,479.12
Sta. Mesa Magsaysay	11,561.23	11,638.25	11,561.23
Sta. Cruz	19,348.84	18,910.66	18,910.66
Karuhatan	11,856.19	11,924.00	11,856.19
Nolasco	14,917.08	14,145.04	14,145.04
Pasay Burgos	31,903.45	29,904.59	29,904.59
Plaridel	14,040.19	13,926.58	13,926.58
Cloverleaf	2,841.19	2,809.52	2,809.52
Sucat	53,443.49	52,509.08	52,509.08
Cainta Junction	18,073.65	15,547.37	15,547.37
Siniloan	4,340.63	4,589.17	4,340.63
Escolta	6,151.98	6,158.39	6,151.98
Broadway Centrum	43,933.84	39,821.58	39,821.58
Gil Puyat Washington	8,716.96	9,177.62	8,716.96
Malanday	13,194.70	12,560.02	12,560.02
Edsa Libertad	24,176.62	25,290.07	24,176.62
Tanay	8,905.11	9,160.70	8,905.11
Maypajo	7,793.56	7,408.00	7,408.00
Malinta	6,227.87	6,230.00	6,227.87
Naic	29,038.72	13,888.27	13,888.27
U.N. Taft	99.00	99.00	99.00
Kalentong Pershing	22,836.20	24,317.00	22,836.20
Sta. Maria	18,936.87	20,388.60	18,936.87
Calamba Pabalan	14,819.67	14,746.61	14,746.61
Recto Quezon Blvd.	2,520.92	2,514.06	2,514.06
Balagtas	15,139.11	17,394.62	15,139.11
Novaliches Susano	10,229.97	10,112.08	10,112.08
Taytay	17,112.10	17,243.83	17,112.10
Recto Soler	9,560.33	9,088.30	9,088.30
Harrison Plaza	18,967.27	18,234.70	18,234.70
Gil Puyat - Urban	30,094.92	29,835.17	29,835.17
Masinag	10,560.41	11,336.87	10,560.41
Q. Plaza	51,365.19	49,994.66	49,994.66
Alabang Highway	15,065.89	15,951.16	15,065.89
Pasong Tamo	17,860.30	16,410.78	16,410.78
Edsa Pioneer	5,864.81	5,858.22	5,858.22
Kalookan Plaza	21,497.32	21,284.54	21,284.54
Novaliches Quirino	6,697.24	6,593.06	6,593.06
Landmark	19,324.30	19,309.99	19,309.99

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	January 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Morong	5,036.16	5,366.67	5,036.16
Edsa Shaw	6,740.75	6,789.31	6,740.75
Farmers' Plaza	26,332.72	25,800.50	25,800.50
Fairview	30,235.67	29,902.02	29,902.02
Quezon Avenue	30,480.14	31,834.80	30,480.14
Kalookan Gotesco	48,006.94	32,915.39	32,915.39
Edsa Mayflower	27,979.20	29,049.70	27,979.20
Pasay Rotonda	8,478.79	8,336.53	8,336.53
Roosevelt	10,357.87	9,763.98	9,763.98
Lagro	11,464.90	11,375.72	11,375.72
Quiapo Palanca	5,861.33	6,114.93	5,861.33
Better Living	35,717.77	37,314.39	35,717.77
Pateros	24,896.47	28,382.16	24,896.47
Las Pinas	68,257.25	67,295.42	67,295.42
Bacoor	36,916.92	36,136.61	36,136.61
Imus Cavite	39,081.89	37,713.95	37,713.95
Marikina J. P. Rizal	24,710.03	25,296.01	24,710.03
Tandang Sora	32,027.66	32,403.17	32,027.66
Gil Puyat - Dian	17,417.87	17,495.73	17,417.87
Edsa Ortigas	19,145.36	19,097.58	19,097.58
Ayala Alabang	42,820.73	42,966.44	42,820.73
Silang Cavite	13,984.42	14,299.75	13,984.42
Pasig-San Joaquin	17,208.47	15,746.81	15,746.81
Park Square II	37,303.51	33,476.06	33,476.06
Laong Laan	14,386.95	14,311.42	14,311.42
Sta. Rosa	20,064.93	19,971.90	19,971.90
Cainta Parola	16,376.07	14,585.85	14,585.85
A. Amal	5,405.64	5,410.17	5,405.64
Gagalangin	8,762.93	8,937.70	8,762.93
Edsa Plaza	14,187.59	14,197.53	14,187.59
Meycauyan Highway	17,510.65	16,999.08	16,999.08
Diliman Citimall	62,234.55	61,714.88	61,714.88
Malabon Hulong Duhat	17,211.01	18,654.57	17,211.01
Commonwealth Gotesco	12,520.17	12,667.45	12,520.17
Kalookan Samson Road	3,310.61	3,469.98	3,310.61
Navotas	2,139.05	2,101.88	2,101.88
Cash & Carry	161.95	161.95	161.95
Cebu - Leon Klat	3,294.50	3,213.86	3,213.86
Cebu - Juan Luna	3,393.21	3,415.31	3,393.21
Cagayan T. Neri	21,079.68	20,028.87	20,028.87
Davao Quirino	2,892.14	2,967.76	2,892.14
Tacloban Salazar	11,533.71	11,406.56	11,406.56
Davao San Pedro	12,205.70	12,121.75	12,121.75
Iloilo Valeria	98,728.93	95,995.89	95,995.89
Davao Lapu-Lapu	1,191.17	1,265.27	1,191.17
Bacolod Libertad	7,965.07	7,994.06	7,965.07
Zambo. Veterans	2,264.14	2,568.04	2,264.14
Cota. Magallanes	3,035.56	2,617.29	2,617.29
Cagayan J. Borja	5,252.77	5,112.40	5,112.40
Davao C.M. Recto	9,723.86	9,677.08	9,677.08
Davao Bankerohan	1,601.76	1,374.63	1,374.63
Gen. Santos - Acharon	14,652.84	17,191.40	14,652.84
Tacloban Burgos	621.53	674.76	621.53
Cebu Carbon	929.65	929.65	929.65
Bacolod Araneta	28,009.75	27,579.39	27,579.39

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
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TO SENIOR CITIZENS**

Branch	January 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Ozamis Zamora	8,647.63	7,573.06	7,573.06
Iloilo Iznart	69,935.69	69,981.95	69,935.69
Ormoc Rizal	3,410.62	3,458.40	3,410.62
Cagayan Carmen	6,076.93	4,353.31	4,353.31
Zambo. Climaco	5,671.73	6,265.52	5,671.73
Cebu Fuente	18,535.76	18,651.16	18,535.76
Dumaguete	16,499.60	16,332.84	16,332.84
Butuan	26,316.56	14,019.25	14,019.25
Tagbilaran	26,245.74	23,203.54	23,203.54
Cotabato Plaza	10,029.44	9,850.43	9,850.43
Tacurong	10,132.50	10,049.70	10,049.70
Catbalogan	6,741.40	6,366.71	6,366.71
Pagadian	2,015.30	2,133.71	2,015.30
Iligan	13,514.01	13,107.31	13,107.31
Koronadal Zulueta	23,234.88	22,734.14	22,734.14
Tagum	2,885.94	3,043.26	2,885.94
Tabunok	2,070.26	2,018.50	2,018.50
Cag. Carmen Pub. Market	2,715.49	1,833.52	1,833.52
Gen. Santos - Pioneer	11,823.03	12,516.40	11,823.03
Kalibo	51,528.07	50,881.74	50,881.74
Mandaue Highway	3,371.49	3,163.09	3,163.09
Roxas McKinley	79,198.32	79,621.38	79,198.32
La Paz Iloilo	33,299.39	35,197.41	33,299.39
Iligan Palao	12,051.29	12,382.67	12,051.29
Malaybalay	16,708.04	15,898.10	15,898.10
Valencia Poblacion	2,267.70	2,333.56	2,267.70
Cagayan Lapasan	13,795.03	14,221.75	13,795.03
Matl Mabini	2,172.63	2,202.43	2,172.63
Koronadal Alunan	5,060.58	5,200.08	5,060.58
San Carlos City	2,166.52	2,078.28	2,078.28
Davao - Digos	10,459.37	10,339.82	10,339.82
Iloilo Mabini	14,036.06	13,657.99	13,657.99
Calbayog	1,382.35	1,273.96	1,273.96
San Jose Antique	15,395.57	16,867.43	15,395.57
Cagayan Osmeha Cogon	10,786.34	10,045.13	10,045.13
Midsayap	3,553.93	4,412.04	3,553.93
Lapu-lapu	869.95	191.23	191.23
Cotabato Sinsuat	4,376.06	3,966.18	3,966.18
Roxas Roxas	1,130.03	1,130.07	1,130.03
Butuan J. Satorre	8.37	8.37	8.37

Grand Total - 20% Sales Discounts given to Senior
Citizens in 1995 (inclusive of 10% VAT)

P 4,161,762.01 P 4,089,757.54 P 4,047,391.25

Grand Total - 20% Sales Discounts given to Senior
Citizens in 1995 (exclusive of 10% VAT)

P 3,783,420.01 P 3,717,961.40 P 3,679,446.59

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	February 1995			
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount	
Bambang	P 16,944.88	P 16,620.39	P 16,620.39	
Glorietta	27.00	-	-	
Kalookan 9th Avenue	11,455.16	11,381.12	11,381.12	
Cubao Romulo	59,299.00	57,880.30	57,880.30	
Quiapo	53,149.71	52,421.04	52,421.04	
Legarda Gastambide	5,780.47	6,145.23	5,780.47	
Paco Paz	20,025.07	20,084.07	20,025.07	
Pasay Taft	45,926.43	45,470.42	45,470.42	
Kalientong General	39,139.23	38,470.70	38,470.70	
Sangandaan	25,407.25	25,094.02	25,094.02	
Cubao Aurora	40,697.64	40,778.60	40,697.64	
Baclaran Quirino	16,725.61	16,562.56	16,562.56	
Makati J. P. Rizal	49,381.13	49,170.99	49,170.99	
Recto Avenida	6,484.15	6,490.68	6,484.15	
Magallanes	67,045.99	67,568.37	67,045.99	
Trabajo	36,859.60	37,551.60	36,859.60	
Blumentritt Avenida	26,894.76	26,302.28	26,302.28	
Villalobos	22,298.42	21,723.89	21,723.89	
Ermita	25,310.05	25,433.87	25,310.05	
Sto. Cristo	7,803.55	7,981.09	7,803.55	
Greenhills	65,920.24	62,755.80	62,755.80	
San Juan	59,399.93	59,361.37	59,361.37	
Pasay Libertad	37,005.77	38,417.65	37,005.77	
Congressional	97,865.01	98,165.65	97,865.01	
Pasig Mutya	21,763.46	22,289.73	21,763.46	
Cubao Quirino	48,174.07	49,151.36	48,174.07	
Guadalupe	20,513.99	21,328.66	20,513.99	
Baclaran Airport	15,569.77	16,767.12	15,569.77	
Espana	18,788.67	18,226.60	18,226.60	
Marikina Concepcion	48,869.44	48,800.76	48,800.76	
Pasig Mabini	49,746.96	49,760.99	49,746.96	
Malabon Plaza	40,990.97	40,286.79	40,286.79	
Earnshaw	7,034.60	7,758.13	7,034.60	
Banaue	19,461.28	19,553.75	19,461.28	
Cavite	40,919.53	40,891.14	40,891.14	
Binan Plaza Rizal	15,344.87	15,725.70	15,344.87	
Malolos Plaza	45,969.07	44,974.98	44,974.98	
Alabang Montillano	25,646.25	25,548.08	25,548.08	
Calamba Crossing	21,810.30	22,252.93	21,810.30	
Rosario	12,151.98	12,138.10	12,138.10	
Binakayan	49,922.91	49,089.11	49,089.11	
Malibay	16,466.30	16,186.11	16,186.11	
Central Market	15,423.02	16,209.66	15,423.02	
Pritil	11,498.85	10,624.45	10,624.45	
Sta. Mesa V. Mapa	23,046.13	22,999.91	22,999.91	
Marikina dela Paz	42,957.86	42,582.44	42,582.44	
Murphy	18,217.05	18,092.25	18,092.25	
Del Monte	19,550.80	19,802.88	19,550.80	
Nepa Q. Mart	38,301.91	38,546.26	38,301.91	
Northbay	11,066.80	10,826.22	10,826.22	
Paco Pedro Gil	35,284.88	35,280.84	35,280.84	
Shoppesville	54,566.48	54,320.88	54,320.88	
Quiapo R. Hidalgo	8,124.04	8,542.23	8,124.04	
Kalookan Monumento	36,530.15	36,188.55	36,188.55	
Antipolo	14,739.12	15,182.07	14,739.12	

**MERCURY DRUG CORPORATION
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Branch	February 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
San Pedro	52,166.42	52,435.93	52,166.42
Park Square I	28,468.80	29,795.43	28,468.80
Novaliches Plaza	22,802.64	23,003.17	22,802.64
Retiro	54,317.59	54,399.93	54,317.59
Kalookan 11th Avenue	11,918.47	11,839.51	11,839.51
Meycauyan Plaza	15,485.97	15,107.41	15,107.41
Sta. Ana	34,263.33	34,751.22	34,263.33
Muntinlupa	23,521.91	23,628.15	23,521.91
Ali Mall	41,264.51	41,111.78	41,111.78
Scout Borromeo	97,878.29	98,313.33	97,878.29
Edsa Central	18,972.64	18,906.62	18,906.62
Zapote	42,645.75	41,913.85	41,913.85
Blum. Oroquieta	15,961.88	15,453.33	15,453.33
Los Banos	40,223.98	39,559.81	39,559.81
Binan Paterno	13,532.26	13,380.69	13,380.69
Paranaque	34,238.85	35,299.53	34,238.85
Edsa West	77,154.59	77,897.34	77,154.59
Sta. Mesa Magsaysay	13,369.01	13,408.48	13,369.01
Sta. Cruz	39,534.80	39,676.22	39,534.80
Karuhatan	14,096.72	14,071.03	14,071.03
Nolasco	16,231.44	13,880.06	13,880.06
Pasay Burgos	43,961.94	43,961.40	43,961.40
Plaridel	13,843.53	13,799.42	13,799.42
Cloverleaf	3,568.72	4,238.82	3,568.72
Sucat	64,042.91	67,446.74	64,042.91
Cainta Junction	21,654.55	20,362.72	20,362.72
Siniloan	9,279.26	8,701.25	8,701.25
Escolta	10,275.26	10,353.44	10,275.26
Broadway Centrum	48,341.41	48,422.29	48,341.41
Gil Puyat Washington	13,858.85	14,803.76	13,858.85
Malanday	13,456.77	13,325.82	13,325.82
Edsa Libertad	37,673.50	38,427.14	37,673.50
Tanay	9,760.36	10,163.49	9,760.36
Maypajo	10,899.33	10,937.31	10,899.33
Malinta	11,035.33	11,010.92	11,010.92
Naic	17,974.01	17,833.62	17,833.62
Kalentong Pershing	26,366.93	26,359.55	26,359.55
Sta. Maria	25,212.33	25,535.99	25,212.33
Calamba Pabalan	21,036.93	19,623.02	19,623.02
Recto Quezon Blvd.	5,210.40	4,971.38	4,971.38
Balagtas	18,803.16	18,603.33	18,603.33
Novaliches Susano	12,243.87	12,354.67	12,243.87
Taytay	18,737.87	18,829.03	18,737.87
Recto Soler	16,103.63	16,991.97	16,103.63
Harrison Plaza	30,055.20	28,912.37	28,912.37
Gil Puyat - Urban	31,135.91	31,148.05	31,135.91
Masinag	9,068.70	8,935.39	8,935.39
Q. Plaza	47,324.66	47,058.19	47,058.19
Alibang Highway	17,903.84	17,502.50	17,502.50
Pasong Tamo	5,550.70	5,604.71	5,550.70
Edsa Pioneer	20,343.63	20,463.08	20,343.63
Kalookan Plaza	12,262.99	12,505.68	12,262.99
Novaliches Quirino	19,630.72	19,640.68	19,630.72
Landmark	6,192.80	6,703.80	6,192.80
Morong			

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	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Edsa Shaw	10,228.74	10,137.46	10,137.46
Farmers' Plaza	37,144.47	36,081.50	36,081.50
Fairview	30,062.87	30,377.19	30,062.87
Quezon Avenue	37,599.30	36,819.82	36,819.82
Kalookan Gotesco	51,024.99	50,255.52	50,255.52
Edsa Mayflower	32,953.81	32,928.17	32,928.17
Pasay Rotonda	9,271.98	9,238.75	9,238.75
Roosevelt	14,985.50	14,952.65	14,952.65
Lagro	14,420.58	15,091.14	14,420.58
Quiapo Palanca	5,574.58	5,021.00	5,021.00
Better Living	44,095.79	44,051.02	44,051.02
Pateros	34,343.61	34,153.80	34,153.80
Las Pinas	73,145.27	72,468.91	72,468.91
Bacoor	38,851.06	38,031.20	38,031.20
Imus Cavite	52,268.49	52,954.01	52,268.49
Marikina J. P. Rizal	15,799.50	17,006.81	15,799.50
Tandang Sora	45,666.80	45,313.22	45,313.22
Gil Puyat - Dian	19,024.07	18,885.28	18,885.28
Edsa Ortigas	22,783.21	22,879.38	22,783.21
Ayala Alabang	49,668.54	49,643.11	49,643.11
Silang Cavite	21,387.12	20,425.76	20,425.76
Pasig-San Joaquin	15,443.81	15,724.91	15,443.81
Park Square II	35,728.88	32,859.20	32,859.20
Laong Laan	26,192.59	26,485.23	26,192.59
Sta. Rosa	22,682.13	22,917.83	22,682.13
Cainta Parola	16,711.35	17,369.33	16,711.35
A. Amaiz	6,713.15	6,380.38	6,380.38
Gagalangin	12,147.43	11,948.40	11,948.40
Edsa Plaza	21,728.62	22,625.01	21,728.62
Meycauyan Highway	19,841.86	18,803.29	18,803.29
Diliman Citimall	74,082.44	72,414.33	72,414.33
Malabon Hulong Duaht	24,859.06	24,520.86	24,520.86
Commonwealth Gotesco	26,406.59	27,050.63	26,406.59
Kalookan Samson Road	4,751.34	5,015.71	4,751.34
Navotas	17,904.63	18,021.89	17,904.63
Cash & Carry	8,325.73	9,274.10	8,325.73
Sta. Mesa II S/S	106.00	-	-
Sucat Self Service	159.00	-	-
Cebu - Leon Kiat	3,991.15	4,077.63	3,991.15
Cebu - Juan Luna	2,248.97	1,845.15	1,845.15
Cagayan T. Neri	27,987.35	27,834.04	27,834.04
Davao Quirino	6,304.29	5,083.48	5,083.48
Tacloban Salazar	19,517.84	19,114.80	19,114.80
Davao San Pedro	17,639.79	17,686.79	17,639.79
Iloilo Valeria	122,342.12	122,278.83	122,278.83
Davao Lapu-Lapu	2,752.56	2,661.93	2,661.93
Bacolod Libertad	10,224.16	10,552.23	10,224.16
Zambo. Veterans	3,983.37	3,926.00	3,926.00
Cota. Magallanes	3,473.60	3,331.77	3,331.77
Cagayan J. Borja	9,060.26	9,048.93	9,048.93
Davao C.M. Recto	9,384.17	10,838.41	9,384.17
Davao Bankerohan	2,485.85	2,443.36	2,443.36
Gen. Santos - Acharon	20,806.96	20,936.96	20,806.96
Tacloban Burgos	1,603.83	1,984.52	1,603.83
Cebu Carbon	220.00	380.48	220.00

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	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bacolod Araneta	35,885.10	36,844.82	35,885.10
Ozamis Zamora	13,434.87	13,421.25	13,421.25
Iloilo Iznart	95,585.12	95,940.66	95,585.12
Ormoc Rizal	8,158.48	8,026.41	8,026.41
Cagayan Carmen	4,834.24	5,095.80	4,834.24
Zambo. Climaco	6,640.49	6,696.85	6,640.49
Cebu Fuente	19,927.82	20,015.58	19,927.82
Dumaguete	22,271.02	22,024.44	22,024.44
Butuan	19,422.73	19,469.00	19,422.73
Tagbilaran	19,093.54	21,316.38	19,093.54
Cotabato Plaza	11,143.62	11,085.22	11,085.22
Tacurong	7,404.71	7,087.54	7,087.54
Catbalogan	6,377.47	7,124.21	6,377.47
Pagadian	2,091.11	2,448.52	2,091.11
Iligan	9,302.10	9,616.30	9,302.10
Koronadal Zulueta	19,548.68	19,306.80	19,306.80
Tagum	2,999.65	3,059.91	2,999.65
Tabunok	1,545.48	1,725.27	1,545.48
Cag. Carmen Pub. Market	3,128.23	3,360.86	3,128.23
Gen. Santos - Pioneer	10,119.77	10,129.78	10,119.77
Kalibo	36,726.61	37,319.15	36,726.61
Mandaue Highway	3,805.90	4,132.82	3,805.90
Roxas McKinley	75,612.48	72,893.95	72,893.95
La Paz Iloilo	40,379.96	41,218.84	40,379.96
Iligan Palao	14,120.61	14,132.49	14,120.61
Malaybalay	13,243.17	13,394.54	13,243.17
Valencia Poblacion	6,769.02	6,220.14	6,220.14
Cagayan Lapasan	14,480.98	13,753.04	13,753.04
Mati Mabini	2,308.08	2,284.44	2,284.44
Koronadal Alunan	6,147.36	5,887.00	5,887.00
San Carlos City	1,822.14	1,774.73	1,774.73
Davao - Digos	9,285.72	8,551.92	8,551.92
Iloilo Mabini	19,850.44	19,821.71	19,821.71
Calbayog	2,315.42	2,597.16	2,315.42
San Jose Antique	20,037.93	19,480.57	19,480.57
Cagayan Osmena Cogon	17,574.44	17,874.34	17,574.44
Midsayap	3,869.24	3,940.40	3,869.24
Lapu-lapu	139.60	205.03	139.60
Cotabato Sinsuat	6,659.27	6,527.24	6,527.24
Roxas Roxas	24,271.63	22,285.09	22,285.09

**Grand Total - 20% Sales Discounts given to Senior
Citizens in 1995 (inclusive of 10% VAT)**

P 4,979,785.32 P 4,973,275.18 P 4,929,409.31

**Grand Total - 20% Sales Discounts given to Senior
Citizens in 1995 (exclusive of 10% VAT)**

P 4,527,077.56 P 4,521,159.25 P 4,481,281.19

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	March 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 24,767.11	P 25,114.50	P 24,767.11
Glorietta	48.89	-	-
Kalookan 9th Avenue	17,671.26	17,119.42	17,119.42
Cubao Romulo	63,965.95	63,914.57	63,914.57
Quiapo	68,869.52	67,978.22	67,978.22
Legarda Gastambide	6,670.37	7,168.43	6,670.37
Paco Paz	26,682.65	25,497.76	25,497.76
Pasay Taft	47,386.61	46,843.47	46,843.47
Kalientong General	48,733.12	45,834.44	45,733.12
Sangandaan	34,320.18	33,749.99	33,749.99
Cubao Aurora	41,345.33	41,247.47	41,247.47
Baclaran Quirino	24,450.50	24,508.28	24,450.50
Makati J. P. Rizal	57,997.54	56,907.01	56,907.01
Recto Avenida	11,437.19	11,385.42	11,385.42
Magallanes	85,483.52	86,271.15	85,483.52
Trabajo	50,087.34	50,062.15	50,062.15
Blumentritt Avenida	33,867.32	33,454.44	33,454.44
Villalobos	31,824.07	31,884.03	31,824.07
Ermita	32,576.82	32,229.59	32,229.59
Sto. Cristo	11,802.07	11,643.51	11,643.51
Greenhills	75,910.88	75,571.81	75,571.81
San Juan	85,371.43	84,141.68	84,141.68
Pasay Libertad	52,021.82	51,875.30	51,875.30
Congressional	125,461.94	125,566.49	125,461.94
Pasig Mutya	21,607.28	20,455.37	20,455.37
Cubao Quirino	59,137.81	61,688.99	59,137.81
Guadalupe	25,054.82	24,674.66	24,674.66
Baclaran Airport	23,133.55	24,086.17	23,133.55
Espana	28,643.50	28,630.22	28,630.22
Marikina Concepcion	68,605.43	68,820.38	68,605.43
Pasig Mabini	61,988.70	62,640.18	61,988.70
Malabon Plaza	43,214.40	43,269.01	43,214.40
Eamshaw	13,866.93	14,120.32	13,866.93
Banaue	36,580.46	34,374.00	34,374.00
Cavite	55,373.69	55,381.96	55,373.69
Binan Plaza Rizal	18,965.89	18,423.87	18,423.87
Malolos Plaza	59,804.89	59,701.67	59,701.67
Alabang Montillano	34,061.34	35,614.38	34,061.34
Calamba Crossing	24,101.06	24,652.63	24,101.06
Rosario	19,650.45	19,131.64	19,131.64
Binakayan	59,010.82	56,345.34	56,345.34
Malibay	24,138.74	24,503.44	24,138.74
Central Market	20,764.66	17,965.42	17,965.42
Pritil	15,518.06	16,089.94	15,518.06
Sta. Mesa V. Mapa	29,489.05	29,535.92	29,489.05
Marikina dela Paz	48,780.03	49,022.67	48,780.03
Murphy	23,369.45	25,186.21	23,369.45
Del Monte	25,940.00	25,436.26	25,436.26
Nepa Q. Mart	40,111.31	41,753.08	40,111.31
Northbay	13,983.85	13,985.82	13,983.85
Paco Pedro Gil	42,661.67	42,762.88	42,661.67
Shoppesville	80,126.97	80,136.82	80,126.97
Quiapo R. Hidalgo	10,482.53	10,477.04	10,477.04
Kalookan Monumento	40,407.83	37,365.91	37,365.91
Antipolo	18,790.93	19,488.07	18,790.93

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	March 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
San Pedro	66,909.62	67,597.38	66,909.62
Park Square I	32,040.75	32,148.11	32,040.75
Novaliches Plaza	27,033.93	27,052.31	27,033.93
Retiro	79,762.17	78,443.77	78,443.77
Kalookan 11th Avenue	13,413.39	12,994.79	12,994.79
Meycauyan Plaza	21,000.76	20,991.93	20,991.93
Sta. Ana	43,236.27	43,070.92	43,070.92
Muntinlupa	25,678.31	25,388.22	25,388.22
Ali Mall	63,274.16	25,458.49	25,458.49
Scout Bortomero	122,111.54	121,217.17	121,217.17
Edsa Central	33,003.75	35,797.08	33,003.75
Zapote	56,009.39	57,112.99	56,009.39
Blum. Oroquieta	20,206.92	20,179.12	20,179.12
Los Banos	49,357.29	48,982.33	48,982.33
Binah Paterno	19,973.90	19,780.92	19,780.92
Paranaque	46,632.76	46,018.21	46,018.21
Edsa West	93,899.12	93,248.69	93,248.69
Sta. Mesa Magsaysay	19,929.27	19,497.87	19,497.87
Sta. Cruz	44,328.64	43,862.50	43,862.50
Karuhatan	15,018.95	15,036.17	15,018.95
Nolasco	16,751.23	17,191.88	15,751.23
Pasay Burgos	45,663.43	43,914.46	43,914.46
Plaridel	20,022.05	19,990.88	19,990.88
Cloverleaf	5,718.94	5,730.82	5,718.94
Sucat	93,395.78	94,718.90	93,395.78
Cainta Junction	28,228.39	28,270.66	28,228.39
Sinloan	12,187.47	11,329.10	11,329.10
Escolta	16,084.79	15,695.82	15,695.82
Broadway Centrum	49,702.91	49,371.84	49,371.84
Gil Puyat Washington	9,756.06	9,773.84	9,756.06
Malanday	11,305.76	11,217.39	11,217.39
Edsa Libertad	51,457.08	51,480.28	51,457.08
Tanay	11,880.98	14,578.31	11,880.98
Maypajo	11,102.79	11,107.37	11,102.79
Malinta	13,026.95	12,915.26	12,915.26
Nalc	19,610.01	19,820.57	19,610.01
Kalientong Pershing	30,110.88	29,561.45	29,561.45
Sta. Maria	29,830.06	28,044.47	28,044.47
Calamba Pabalán	24,605.69	24,462.62	24,462.62
Recto Quezon Blvd.	7,846.14	7,844.76	7,844.76
Balagtas	20,188.02	20,507.61	20,188.02
Novaliches Susano	16,813.03	16,866.10	16,813.03
Taytay	24,556.37	24,321.42	24,321.42
Recto Soler	23,341.97	23,456.06	23,341.97
Harrison Plaza	44,794.76	45,006.60	44,794.76
Gil Puyat - Urban	44,750.08	44,737.77	44,737.77
Masihag	11,160.76	11,579.60	11,160.76
Q. Plaza	66,421.68	68,153.08	66,421.68
Alabang Highway	19,076.47	18,551.68	18,551.68
Pasong Tamo	21,579.16	23,928.33	21,579.16
Edsa Pioneer	5,715.68	5,710.04	5,710.04
Kalookan Plaza	23,736.54	24,073.01	23,736.54
Novaliches Quirino	12,638.38	12,585.33	12,585.33
Landmark	27,476.96	25,969.69	25,969.69
Morong	9,902.69	10,061.96	9,902.69

MERCURY DRUG CORPORATION
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TO SENIOR CITIZENS

Branch	March 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Edsa Shaw	12,527.61	12,273.54	12,273.54
Farmers' Plaza	49,360.85	51,240.83	49,360.85
Fairview	36,604.05	36,651.51	36,604.05
Quezon Avenue	55,649.90	56,048.04	55,649.90
Kalookan Gotesco	65,669.96	65,790.54	65,669.96
Edsa Mayflower	42,998.69	44,367.61	42,998.69
Pasay Rotonda	15,486.67	15,182.99	15,182.99
Roosevelt	20,999.99	20,825.80	20,825.80
Lagro	15,789.81	15,460.49	15,460.49
Quiapo Palanca	9,117.76	9,122.01	9,117.76
Better Living	56,538.25	57,334.86	56,538.25
Pateros	50,844.19	51,161.80	50,844.19
Las Pinas	83,426.98	83,869.74	83,426.98
Bacoor	53,507.22	53,842.13	53,507.22
Imus Cavite	68,148.98	67,297.04	67,297.04
Marikina J. P. Rizal	24,146.66	24,745.09	24,146.66
Tandang Sora	55,736.38	54,703.50	54,703.50
Gil Puyat - Dian	25,202.88	25,429.20	25,202.88
Edsa Ortigas	35,957.46	35,962.27	35,957.46
Ayala Alabang	64,142.29	64,343.96	64,142.29
Silang Cavite	27,636.30	27,707.79	27,636.30
Pasig-San Joaquin	20,369.82	20,675.52	20,369.82
Park Square II	43,414.36	41,537.44	41,537.44
Laong Laan	27,985.57	28,007.26	27,985.57
Sta. Rosa	34,437.21	34,413.68	34,413.68
Cainta Parola	21,012.48	21,038.16	21,012.48
A. Amaiz	8,166.01	8,225.29	8,166.01
Gagalangin	16,161.02	15,988.53	15,988.53
Edsa Plaza	30,324.25	29,699.72	29,699.72
Meycauayan Highway	84,608.41	109,228.08	84,608.41
Malabon Hulong Duht	28,744.94	28,642.94	28,642.94
Commonwealth Gotesco	36,976.86	36,615.24	36,615.24
Kalookan Samson Road	7,375.28	7,328.57	7,328.57
Navotas	26,103.03	26,077.42	26,077.42
Cash & Carry	14,056.25	14,054.75	14,054.75
Polo	9,141.40	9,123.49	9,123.49
Lagro Self Service	140.72	-	-
Edsa Mayflower S/S	631.03	-	-
Shoppesville S/S	68.60	-	-
Cebu - Leon Kiat	5,578.27	5,559.57	5,559.57
Cebu - Juan Luna	2,558.33	2,554.78	2,554.78
Cagayan T. Neri	38,578.84	38,061.18	38,061.18
Davao Quirino	4,244.48	4,242.95	4,242.95
Tacloban Salazar	23,219.16	23,507.66	23,219.16
Davao San Pedro	19,044.98	19,071.05	19,044.98
Iloilo Valeria	163,696.91	160,066.23	160,066.23
Davao Lapu-Lapu	2,247.00	2,246.08	2,246.08
Bacolod Libertad	9,622.70	9,361.97	9,361.97
Zambo. Veterans	1,913.85	1,944.85	1,913.85
Cota. Magallanes	4,006.52	3,999.06	3,999.06
Cagayan J. Borja	9,556.29	9,511.54	9,511.54
Davao C.M. Recto	19,404.94	19,410.71	19,404.94
Davao Bankerohan	2,679.50	1,889.28	1,889.28
Gen. Santos - Acharon	10,844.53	10,764.60	10,764.60
Tacloban Burgos	4,306.73	4,344.86	4,306.73

**MERCURY DRUG CORPORATION
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TO SENIOR CITIZENS**

Branch	March 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Cebu Carbon	685.14	685.14	685.14
Bacolod Araneta	44,556.53	45,319.26	44,556.53
Ozamis Zamora	19,389.40	19,957.83	19,389.40
Iloilo Izhart	132,192.03	132,488.57	132,192.03
Ormoc Rizal	4,988.08	4,989.08	4,988.08
Cagayan Carmen	5,891.89	2,740.04	2,740.04
Zambo. Olimaco	7,255.52	7,257.12	7,255.52
Cebu Fuente	21,889.37	22,860.82	21,889.37
Dumaguete	20,368.26	20,362.35	20,362.35
Butuan	22,326.02	22,389.97	22,326.02
Tagbilaran	28,051.16	25,577.85	25,577.85
Cotabato Plaza	11,345.56	11,486.36	11,345.56
Tacuribng	9,610.60	9,218.77	9,218.77
Catbalogan	8,976.23	8,996.53	8,976.23
Pagadian	6,229.92	5,102.42	5,102.42
Iligan	11,527.09	11,373.51	11,373.51
Koronadal Zulueta	22,051.09	21,826.73	21,826.73
Tagum	3,980.09	3,570.23	3,570.23
Tabunok	2,407.39	2,261.64	2,261.64
Cag. Carmen Pub. Market	4,343.04	4,080.62	4,080.62
Gen. Santos - Pioneer	13,608.32	13,237.29	13,237.29
Kalibo	46,089.82	45,955.13	45,955.13
Mandaue Highway	4,167.39	4,043.74	4,043.74
Roxas McKinley	81,204.76	80,968.48	80,968.48
La Paz Iloilo	43,618.59	39,863.93	39,863.93
Iligan Palao	16,629.42	16,628.15	16,628.15
Malaybalay	17,164.36	16,897.68	16,897.68
Valencia Poblacion	5,856.81	5,719.69	5,719.69
Cagayan Lapanan	15,485.74	16,479.55	15,485.74
Mati Mabini	2,323.49	2,736.54	2,323.49
Koronadal Alunan	6,635.99	6,555.86	6,555.86
San Carlos City	1,852.29	1,809.63	1,809.63
Davao - Digos	13,639.69	13,415.18	13,415.18
Iloilo Mabini	23,622.88	22,576.44	22,576.44
Caibayog	4,280.21	4,340.26	4,280.21
San Jose Antique	24,260.25	23,826.98	23,826.98
Cagayan Osmeña Cogon	19,388.25	18,590.25	18,590.25
Midsayap	6,738.41	6,736.14	6,736.14
Lapu-lapu	14.70	-	-
Cotabato Sinsuat	7,465.11	7,486.96	7,465.11
Roxas Roxas	37,156.99	37,213.89	37,156.99
Butuan J. Satorre	3,062.31	2,864.50	2,864.50
Molave	570.89	948.01	570.89
Kidapawan	495.14	495.17	495.14

Grand Total - 20% Sales Discounts given to Senior
Citizens in 1995 (inclusive of 10% VAT)

P 6,299,489.53 P 6,264,564.80 P 6,197,164.43

Grand Total - 20% Sales Discounts given to Senior
Citizens in 1995 (exclusive of 10% VAT)

P 5,726,808.86 P 5,695,058.91 P 5,633,785.85

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	April 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 23,607.32	P 23,998.78	P 23,607.32
Glorietta	-	-	-
Kalookan 9th Avenue	20,243.83	19,980.13	19,980.13
Cubao Romulo	67,196.74	67,924.82	67,196.74
Quiapo	68,529.35	68,050.53	68,050.53
Legarda Gastambide	7,417.47	7,194.11	7,194.11
Paco Paz	34,420.11	33,649.14	33,649.14
Pasay Taft	32,873.31	34,751.79	32,873.31
Kalientong General	46,924.42	46,906.04	46,906.04
Sangandaan	28,400.04	28,319.81	28,319.81
Cubao Aurora	41,813.35	42,202.58	41,813.35
Baclaran Quirino	21,631.67	21,448.09	21,448.09
Makati J. P. Rizal	53,930.99	54,210.66	53,930.99
Recto Avenida	8,113.08	7,836.70	7,836.70
Magallanes	82,087.09	82,206.12	82,087.09
Trabajo	41,214.70	41,301.67	41,214.70
Blumentritt Avenida	35,415.34	35,415.46	35,415.34
Villalobos	34,977.44	36,425.18	34,977.44
Ermita	31,565.70	31,607.52	31,565.70
Sto. Cristo	13,028.26	13,008.26	13,008.26
Greenhills	92,174.61	88,337.38	88,337.38
San Juan	74,250.67	74,259.99	74,250.67
Pasay Libertad	42,728.30	43,683.29	42,728.30
Congressional	143,208.49	137,518.28	137,518.28
Pasig Mutya	17,434.86	17,431.44	17,431.44
Cubao Quirino	60,478.52	61,406.74	60,478.52
Guadalupe	29,388.20	29,376.51	29,376.51
Baclaran Airport	24,655.58	24,391.67	24,391.67
Espana	29,811.12	29,802.57	29,802.57
Marikina Concepcion	65,070.62	63,545.85	63,545.85
Pasig Mabini	51,799.24	51,743.34	51,743.34
Malabon Plaza	42,832.25	42,783.87	42,783.87
Eamshaw	13,715.06	13,749.21	13,715.06
Banawe	30,653.22	30,649.26	30,649.26
Cavite	48,853.70	48,735.34	48,735.34
Binan Plaza Rizal	22,155.78	22,290.30	22,155.78
Malolos Plaza	50,640.37	50,681.03	50,640.37
Alabang Montillano	32,881.57	31,230.76	31,230.76
Calamba Crossing	22,896.77	22,899.95	22,896.77
Rosario	13,839.45	13,605.49	13,605.49
Binakayan	66,207.82	66,399.65	66,207.82
Malibay	27,742.01	28,006.36	27,742.01
Central Market	21,498.04	21,507.24	21,498.04
Pritil	16,689.15	16,602.31	16,602.31
Sta. Mesa V. Mapa	24,281.82	23,940.81	23,940.81
Marikina dela Paz	47,849.35	47,825.05	47,825.05
Murphy	23,656.27	23,610.27	23,610.27
Del Monte	26,158.84	26,148.96	26,148.96
Nepa Q. Mart	46,166.87	46,115.49	46,115.49
Northbay	13,409.06	13,429.55	13,409.06
Paco Pedro Gil	46,108.49	45,592.03	45,592.03
Shoppesville	76,288.46	76,295.52	76,288.46
Quiapo R. Hidalgo	13,908.95	13,863.09	13,863.09
Kalookan Monumento	43,318.62	43,669.33	43,318.62
Antipolo	17,556.21	17,552.50	17,552.50

MERCURY DRUG CORPORATION
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Branch	April 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
San Pedro	58,880.89	57,258.55	57,258.55
Park Square I	33,388.50	32,617.73	32,617.73
Novaliches Plaza	25,579.04	25,581.15	25,579.04
Retiro	76,689.17	76,293.57	76,293.57
Kalookan 11th Avenue	17,417.91	18,298.69	17,417.91
Meycauyan Plaza	21,171.40	20,928.15	20,928.15
Sta. Ana	42,576.92	42,449.75	42,449.75
Muntinlupa	25,602.16	26,475.03	25,602.16
Ali Mall	60,823.18	61,764.34	60,823.18
Scout Borromeo	119,791.74	119,997.63	119,791.74
Edsa Central	28,863.59	28,873.36	28,863.59
Zapote	46,667.16	46,640.75	46,640.75
Blum. Oroquieta	32,257.43	32,586.07	32,257.43
Los Banos	55,141.75	55,028.96	55,028.96
Binan Paterno	18,178.04	17,856.99	17,856.99
Paranaque	37,889.75	36,622.19	36,622.19
Edsa West	83,298.37	75,348.99	75,348.99
Sta. Mesa Magsaysay	19,729.33	20,604.02	19,729.33
Sta. Cruz	45,783.83	45,524.32	45,524.32
Karuhatan	17,036.66	16,893.94	16,893.94
Nolasco	19,926.96	19,915.94	19,915.94
Passay Burgos	46,663.52	46,351.56	46,351.56
Piaridel	17,440.19	17,439.41	17,439.41
Cloverleaf	4,307.44	4,104.00	4,104.00
Sucat	82,718.80	83,346.33	82,718.80
Cainta Junction	26,063.76	25,916.89	25,916.89
Siniloan	10,039.13	10,031.46	10,031.46
Escolta	15,099.57	15,363.40	15,099.57
Broadway Centrum	48,174.08	48,154.11	48,154.11
Gil Puyat Washington	9,515.26	9,512.49	9,512.49
Malanday	9,364.34	9,361.58	9,361.58
Edsa Libertad	48,803.54	48,474.79	48,474.79
Tanay	11,723.11	11,830.47	11,723.11
Maypajo	10,339.08	10,639.14	10,339.08
Malinta	10,573.52	10,601.99	10,573.52
Nalc	18,926.71	18,996.07	18,926.71
Kalentong Pershing	27,761.81	27,741.67	27,741.67
Sta. Maria	30,011.96	29,946.93	29,946.93
Calamba Pabalan	25,799.94	25,996.13	25,799.94
Recto Quezon Blvd.	8,461.41	8,878.77	8,461.41
Balagtas	22,453.49	22,241.40	22,241.40
Novaliches Susano	20,331.62	20,275.97	20,275.97
Taytay	24,189.87	24,128.65	24,128.65
Recto Soler	17,046.44	17,049.54	17,046.44
Harrison Plaza	45,726.73	45,165.53	45,165.53
Gil Puyat - Urban	36,585.79	36,535.24	36,535.24
Masinag	11,339.36	10,993.00	10,993.00
Q. Plaza	58,162.71	57,980.32	57,980.32
Alabang Highway	25,000.59	23,942.39	23,942.39
Pasong Tamo	23,052.02	22,924.39	22,924.39
Edsa Pioneer	4,499.35	5,221.13	4,499.35
Kalookan Plaza	24,192.56	24,185.71	24,185.71
Novaliches Quirino	13,757.27	13,722.92	13,722.92
Landmark	28,969.60	26,693.67	26,693.67
Morong	8,878.03	8,819.05	8,819.05

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
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TO SENIOR CITIZENS

Branch	April 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Edsa Shaw	14,745.99	14,147.66	14,147.66
Farmers' Plaza	53,007.26	53,026.33	53,007.26
Fairview	43,026.78	43,127.01	43,026.78
Quezon Avenue	53,974.55	54,159.02	53,974.55
Kalookan Gotesso	64,914.40	65,002.89	64,914.40
Edsa Mayflower	45,281.84	46,090.00	45,281.84
Pasay Rotonda	12,648.79	12,675.00	12,648.79
Roosevelt	16,976.00	16,887.07	16,867.07
Lagro	16,444.84	16,454.07	16,444.84
Quiapo Palanca	7,534.59	7,475.39	7,475.39
Better Living	50,193.60	49,919.07	48,919.07
Pateros	45,485.11	45,371.81	45,371.81
Las Pinas	76,594.61	76,599.74	76,594.61
Bacoor	44,791.80	45,969.62	44,791.80
Imus Cavite	60,538.62	62,402.46	60,538.62
Marikina J. P. Rizal	21,937.53	22,028.42	21,937.53
Tandang Sora	49,488.21	49,330.05	49,330.05
Gil Puyat - Dian	23,896.22	23,916.39	23,896.22
Edsa Ortigas	33,991.51	33,978.81	33,978.81
Ayala Alabang	52,850.55	52,919.46	52,850.55
Silang Cavite	23,431.77	23,481.35	23,431.77
Pasig-San Joaquin	18,458.67	18,471.43	18,458.67
Park Square II	33,299.54	32,906.68	32,906.68
Laong Laan	28,400.99	28,076.27	28,076.27
Sta. Rosa	31,621.25	30,967.26	30,967.26
Cainta Parola	19,875.48	19,309.18	19,309.18
A. Amal	6,753.39	6,670.72	6,670.72
Gagalangin	18,035.55	18,232.96	18,035.55
Edsa Plaza	39,070.68	38,428.44	38,428.44
Meycauyan Highway	20,236.31	20,514.38	20,236.31
Diliman Citimail	96,071.45	95,328.83	95,328.83
Malabon Hulong Duaht	31,474.31	31,460.07	31,460.07
Commonwealth Gotesco	39,383.81	39,404.16	39,383.81
Kalookan Samson Road	7,052.72	7,052.72	7,052.72
Navotas	25,422.39	25,422.42	25,422.42
Cash & Carry	19,545.13	19,540.33	19,540.33
Polo	14,072.36	14,011.57	14,011.57
Lagro Self Service	55.60	-	-
Cebu - Leon Kiat	4,199.98	4,018.75	4,018.75
Cebu - Juan Luna	3,464.36	3,654.03	3,464.36
Cagayan T. Neri	39,359.76	39,031.75	39,031.75
Davao Quirino	4,757.16	5,031.42	4,757.16
Tacloban Salazar	22,794.97	22,653.26	22,653.26
Davao San Pedro	35,531.55	35,533.27	35,531.55
Iloilo Valeria	139,216.04	139,926.33	139,216.04
Davao Lapu-Lapu	2,950.92	3,196.22	2,950.92
Bacolod Libertad	12,334.60	8,942.86	8,942.86
Zambo. Veterans	2,200.32	2,156.22	2,156.22
Cota. Magallanes	2,985.36	3,066.36	2,985.36
Cagayan J. Borja	10,261.64	10,513.06	10,261.64
Davao C.M. Recto	22,645.44	21,991.73	21,991.73
Davao Bankerohan	2,160.14	2,338.19	2,160.14
Gen. Santos - Acharon	13,155.95	12,999.05	12,999.05
Tacloban Burgos	2,461.76	2,450.22	2,450.22
Cebu Carbon	452.58	537.56	452.58

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	April 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bacolod Araneta	45,990.33	45,136.33	45,136.33
Ozamis Zamora	25,461.22	24,116.45	24,116.45
Iloilo Izart	157,826.07	154,425.84	154,425.84
Ormos Rizal	6,616.49	7,059.77	6,616.49
Cagayan Carmen	4,455.48	4,507.44	4,455.48
Zambo. Climaco	6,103.52	6,105.20	6,103.52
Cebu Fuente	27,847.95	27,758.84	27,847.95
Dumaguete	21,464.86	21,893.71	21,464.86
Butuan	20,555.73	23,263.53	20,555.73
Tagbilaran	24,706.23	23,274.89	23,274.89
Cotabato Plaza	12,374.59	11,745.33	11,745.33
Tacurong	8,758.54	8,762.20	8,758.54
Catbaogan	8,840.65	8,785.85	8,785.85
Pagadian	6,947.48	6,816.01	6,816.01
Iligan	16,169.87	16,187.13	16,169.87
Koronadal Zulueta	18,780.46	19,591.77	18,780.46
Tagum	3,761.46	3,790.69	3,761.46
Tabunok	1,977.09	1,986.89	1,977.09
Cag. Carmen Pub. Market	3,711.03	3,643.29	3,643.29
Gen. Santos Pioneer	8,446.47	8,675.01	8,446.47
Kalibo	46,958.46	45,668.65	45,668.65
Mandawe Highway	3,397.32	3,360.88	3,360.88
Roxas McKinley	67,093.27	66,121.12	66,121.12
La Paz Iloilo	44,780.28	42,913.36	42,913.36
Iligan Palao	13,588.67	14,797.31	13,588.67
Malaybalay	16,218.92	16,202.36	16,202.36
Valencia Poblacion	6,580.62	6,448.97	6,448.97
Cagayan Lapasan	14,144.76	14,144.04	14,144.04
Mati Mabini	2,493.11	2,646.91	2,493.11
Koronadal Alunan	6,111.88	6,551.90	6,111.88
San Carlos City	2,625.72	2,625.72	2,625.72
Davao - Digos	11,160.63	11,073.82	11,073.82
Iloilo Mabini	23,659.83	23,603.11	23,603.11
Calbayog	3,752.80	3,838.85	3,752.80
San Jose Antique	29,264.46	27,688.70	27,688.70
Cagayan Osmeña Cogon	18,108.65	20,593.25	18,108.65
Midsayap	6,900.85	6,814.89	6,814.89
Lapu-lapu	1,289.84	1,352.22	1,289.84
Cotabato Sinsuat	6,209.87	6,275.56	6,209.87
Roxas Roxas	32,892.68	34,897.08	32,892.68
Silay	5,477.35	5,479.47	5,477.35
Molave	1,460.03	1,628.53	1,460.03
Kidapawan	2,847.82	2,917.20	2,847.82

Grand Total - 20% Sales Discounts given to Senior
Citizens in 1995 (inclusive of 10% VAT)

P 6,205,599.30 P 6,179,193.00 P 6,145,403.68

Grand Total - 20% Sales Discounts given to Senior
Citizens in 1995 (exclusive of 10% VAT)

P 5,641,453.91 P 5,617,448.18 P 5,586,730.62

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
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Branch	May 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 27,873.30	P 28,637.18	P 27,873.30
Kaiookan 9th Avenue	20,547.79	20,598.78	20,547.79
Cubao Romulo	76,584.58	76,198.46	76,198.46
Quiapo	66,837.88	67,083.10	66,837.88
Legarda Gastambide	8,357.09	7,916.91	7,916.91
Paco Paz	35,601.38	34,927.12	34,927.12
Pasay Taft	50,696.66	51,646.60	50,696.66
Kaleltong General	46,948.42	47,153.92	46,948.42
Sangandaan	31,131.87	32,228.28	31,131.87
Cubao Aurora	50,383.53	49,948.22	49,948.22
Baclaran Quirino	30,352.07	30,489.13	30,352.07
Makati J. P. Rizal	61,888.11	61,734.28	61,734.28
Recto Avenida	10,477.27	10,675.88	10,477.27
Magallanes	94,563.02	89,632.71	89,632.71
Trabajo	43,074.00	42,940.65	42,940.65
Blumentritt Avenida	38,415.01	38,432.63	38,415.01
Villalobos	33,096.10	33,169.41	33,096.10
Ermita	24,212.19	24,173.98	24,173.98
Ste. Cristo	17,415.65	17,409.09	17,409.09
Greenhills	101,258.89	100,938.81	100,938.81
San Juan	74,159.57	73,906.11	73,906.11
Pasay Libertad	44,719.38	44,589.77	44,589.77
Congressional	131,518.93	130,316.74	130,316.74
Pasig Mutya	18,937.26	18,912.97	18,912.97
Cubao Quirino	63,215.31	63,926.72	63,215.31
Guadalupe	24,546.61	24,585.50	24,546.61
Baclaran Airport	25,816.69	25,796.28	25,796.28
Espana	38,114.68	38,438.89	38,114.68
Marikina Concepcion	70,835.14	70,851.99	70,835.14
Pasig Mabini	56,398.97	53,615.04	53,615.04
Malabon Plaza	50,463.65	50,424.68	50,424.68
Eamshaw	12,232.58	12,190.72	12,190.72
Banaue	28,893.61	28,527.60	28,527.60
Cavite	54,674.23	54,676.63	54,674.23
Binan Plaza Rizal	18,601.68	17,560.07	17,560.07
Malolos Plaza	59,864.45	56,242.20	56,242.20
Alabang Montillano	33,781.07	33,888.91	33,781.07
Calamba Crossing	27,135.07	28,043.28	27,135.07
Rosario	19,447.63	19,440.12	19,440.12
Binakayan	71,277.10	68,946.79	68,946.79
Malibay	28,368.42	28,271.77	28,271.77
Central Market	22,173.44	22,530.48	22,173.44
Pritil	18,898.21	17,924.20	17,924.20
Sta. Mesa V. Mapa	22,789.43	22,991.78	22,789.43
Marikina dela Paz	57,048.25	56,788.80	56,788.80
Murphy	26,794.45	26,610.46	26,610.46
Del Monte	20,930.32	21,522.33	20,930.32
Nepa Q. Mart	42,750.44	39,369.68	39,369.68
Northbay	16,501.08	16,397.55	16,397.55
Paco Pedro Gil	43,535.59	45,692.05	43,535.59
Shoppesville	96,938.37	94,434.03	94,434.03
Quiapo R. Hidalgo	14,906.77	14,910.77	14,906.77
Kalookan Monumento	45,493.07	45,769.71	45,493.07
Antipolo	18,735.96	18,972.04	18,735.96
San Pedro	59,192.00	59,326.66	59,192.00

MERCURY DRUG CORPORATION
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Branch	May 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Park Square I	37,502.48	36,001.04	36,001.04
Novaliches Plaza	26,464.59	26,527.53	26,464.59
Retiro	90,361.12	90,429.26	90,361.12
Kalookan 11th Avenue	16,589.65	17,211.62	16,589.65
Meycauyan Plaza	20,612.47	21,429.53	20,612.47
Sta. Ana	45,505.08	44,908.62	44,908.62
Muntinlupa	27,459.79	28,713.30	27,459.79
All Mall	69,775.41	72,255.93	69,775.41
Scout Borromeo	127,057.98	127,132.21	127,057.98
Edsa Central	28,386.62	27,105.86	27,105.86
Zapote	45,899.89	45,795.91	45,795.91
Blum. Oroquieta	26,653.72	25,991.36	25,991.36
Los Banos	55,937.18	55,934.70	55,934.70
Binah Paterno	22,634.44	23,316.30	22,634.44
Parañaque	43,311.46	46,450.79	43,311.46
Edsa West	91,608.88	82,755.34	82,755.34
Sta. Mesa Magdasyay	25,759.19	25,614.05	25,614.05
Sta. Cruz	48,999.49	50,041.74	48,999.49
Karuhatan	16,767.23	18,153.78	16,767.23
Nolasco	21,218.65	21,632.54	21,218.65
Pasay Burgos	56,016.89	47,556.98	47,556.98
Plaridel	21,023.97	25,408.43	21,023.97
Cloverleaf	6,258.58	6,263.73	6,258.58
Sucat	85,382.73	78,992.62	78,992.62
Cainta Junction	29,631.25	29,455.51	29,455.51
Siniloan	10,524.26	10,187.34	10,187.34
Escolta	19,517.14	19,441.52	19,441.52
Broadway Centrum	57,140.49	57,096.78	57,096.78
Gil Puyat Washington	11,960.54	12,117.15	11,960.54
Malanday	9,448.25	9,672.81	9,448.25
Edsa Libertad	55,754.60	49,836.33	49,836.33
Tanay	11,243.26	10,630.56	10,630.56
Maypajo	14,139.87	14,200.87	14,139.87
Malinta	12,194.84	11,887.12	11,887.12
Naic	21,346.56	20,811.37	20,811.37
Kalientong Pershing	36,924.15	36,630.44	36,630.44
Sta. Maria	36,069.90	40,394.86	36,069.90
Calamba Fabalan	18,640.65	19,700.14	18,640.65
Recto Quezon Blvd.	10,943.03	9,268.15	9,268.15
Balagtas	24,865.22	23,816.11	23,816.11
Novaliches Susano	20,278.55	20,070.58	20,070.58
Taytay	27,384.78	27,642.98	27,384.78
Recto Soler	24,400.18	24,358.00	24,358.00
Harrison Plaza	52,290.57	52,311.99	52,290.57
Gil Puyat - Urban	40,706.20	40,583.29	40,583.29
Masinag	15,363.91	15,433.47	15,363.91
Q. Plaza	64,214.98	64,547.01	64,214.98
Alabang Highway	20,390.22	21,611.72	20,390.22
Pasong Tamo	24,243.39	24,391.07	24,243.39
Edsa Pioneer	7,354.18	7,307.76	7,307.76
Kalookan Plaza	22,501.63	22,570.88	22,501.63
Novaliches Quirino	16,988.51	17,031.95	16,988.51
Landmark	28,146.96	30,477.54	28,146.96
Morong	9,424.32	9,489.90	9,424.32
Edsa Shaw	15,467.99	15,796.41	15,467.99

MERCURY DRUG CORPORATION
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Branch	May 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Farmers' Plaza	49,601.88	49,485.90	49,485.90
Fairview	47,372.25	47,313.86	47,313.86
Quezon Avenue	62,327.11	62,397.70	62,327.11
Kalookan Gotesco	69,227.87	66,321.03	66,321.03
Edsa Mayflower	39,690.57	39,785.06	39,690.57
Pasay Rotonda	15,620.81	15,489.52	15,489.52
Roosevelt	18,276.38	18,260.82	18,260.82
Lagro	15,300.50	15,217.55	15,217.55
Quiapo Palanca	7,763.85	7,887.74	7,763.85
Better Living	53,382.31	53,419.41	53,382.31
Pateros	50,570.68	46,082.50	46,082.50
Las Pinas	85,091.63	85,269.34	85,091.63
Bacoor	51,555.84	52,179.37	51,555.84
Imus Cavite	67,095.73	67,085.00	67,085.00
Marikina J. P. Rizal	27,017.35	26,361.93	26,361.93
Tandang Sora	54,582.19	54,470.31	54,470.31
Gil Puyat - Dian	26,656.07	26,566.81	26,566.81
Edsa Ortigas	36,671.39	37,387.78	36,671.39
Ayala Alabang	63,091.05	63,109.93	63,091.05
Silang Cavite	29,057.19	33,287.09	29,057.19
Pasig-San Joaduin	25,104.76	24,410.05	24,410.05
Park Square !!	39,045.10	39,629.71	39,045.10
Laong Laan	31,912.80	31,987.20	31,912.80
Sta. Rosa	34,756.12	34,714.82	34,714.82
Cainta Parola	23,260.42	23,317.02	23,260.42
A. Amalz	10,781.10	10,902.59	10,781.10
Gagalangin	20,487.19	20,448.05	20,448.05
Edsa Plaza	47,056.74	47,162.08	47,056.74
Meycauyan Highway	21,330.26	20,483.45	20,483.45
Diliman Citimall	90,395.66	88,921.67	88,921.67
Malabon Hulong Duagt	30,929.34	30,754.89	30,754.89
Commonwealth Gotesco	43,070.82	42,655.42	42,655.42
Kalookan Sanison Road	6,933.55	7,033.35	6,933.55
Navotas	27,947.58	28,008.24	27,947.58
Cash & Carry	18,741.16	18,743.65	18,741.16
Polo	14,945.26	14,949.54	14,945.26
Cebu - Leon Klat	4,464.80	4,489.11	4,464.80
Cebu - Juan Luna	4,629.18	4,989.34	4,629.18
Cagayan T. Neri	44,035.22	43,665.77	43,665.77
Davao Quirino	5,089.10	5,087.60	5,087.60
Tacloban Salazar	25,493.05	23,894.33	23,894.33
Davao San Pedro	26,171.73	26,008.30	26,008.30
Iloilo Valeria	138,293.46	6,765.69	6,765.69
Davao Lapi-Lapu	2,627.14	2,627.14	2,627.14
Bacolod Libertad	16,059.93	761.23	761.23
Zambo. Veterans	3,407.13	3,393.49	3,393.49
Cota. Magallanes	2,368.34	2,418.14	2,368.34
Cagayan J. Borja	9,375.37	9,375.57	9,375.37
Davao C.M. Recto	20,639.42	20,812.85	20,639.42
Davao Bankerohan	2,588.88	2,588.17	2,588.17
Gen. Santos - Acharon	16,556.81	16,448.39	16,448.39
Tacloban Burgos	5,537.78	4,911.11	4,911.11
Cebu Carbon	516.68	527.03	516.68
Bacolod Araneta	36,380.14	1,994.69	1,994.69
Ozamis Zamora	20,520.32	20,498.36	20,498.36

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	May 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Iloilo Iznart	149,857.43	149,675.28	149,675.28
Ormoc Rizal	5,990.76	5,988.65	5,988.65
Cagayan Carmen	4,095.80	4,048.62	4,048.62
Zambo. Climaco	7,911.29	7,906.41	7,906.41
Cebu Fuente	35,594.72	35,507.02	35,507.02
Dumaguete	19,721.74	19,758.22	19,721.74
Butuan	21,434.01	21,528.42	21,434.01
Tagbilaran	26,484.89	26,063.25	26,063.25
Cotabato Plaza	12,232.95	12,289.81	12,232.95
Tacurong	12,639.02	12,563.24	12,563.24
Catbalogan	9,483.06	9,829.36	9,483.06
Pagadian	5,516.83	5,684.29	5,516.83
Iligan	17,270.05	16,824.36	16,824.36
Koronadal Zulueta	20,484.69	20,531.33	20,484.69
Tagum	5,114.89	5,485.13	5,114.89
Tabunok	2,716.81	2,710.07	2,710.07
Cag. Carmen Pub. Market	6,355.90	6,246.18	6,246.18
Gen. Santos - Pioneer	11,860.14	11,789.14	11,789.14
Kalibo	42,145.27	42,172.60	42,145.27
Mandaue Highway	4,415.19	4,507.92	4,415.19
Roxas McKinley	74,768.91	3,099.95	3,099.95
La Paz Iloilo	42,819.04	42,958.69	42,819.04
Iligan Palao	10,957.73	11,426.40	10,957.73
Malaybalay	20,500.16	21,308.56	20,500.16
Valencia Poblacion	7,089.88	7,359.87	7,089.88
Cagayan Lapasan	31,858.28	30,724.71	30,724.71
Mati Mabini	2,569.60	2,466.22	2,466.22
Koronadal Alunan	7,414.16	7,389.23	7,389.23
San Carlos City	3,013.19	2,992.79	2,992.79
Davao - Digos	8,932.81	8,437.65	8,437.65
Iloilo Mabini	24,962.55	24,060.87	24,060.87
Calbayog	4,725.06	4,739.88	4,725.06
San Jose Antique	25,152.93	24,684.06	24,684.06
Cagayan Osmeria Cogon	23,460.86	23,242.21	23,242.21
Midsayap	6,056.91	6,017.87	6,017.87
Lapu-lapu	1,082.65	921.33	921.33
Cotabato Sinsuat	7,745.05	7,606.94	7,606.94
Roxas Roxas	42,605.61	-	-
Silay	7,236.18	7,019.16	7,019.16
Butuan J. Satorre	22.61	-	-
Molave	1,677.77	1,677.77	1,677.77
Kidapawan	1,761.89	1,592.19	1,592.19
Grand Total - 20% Sales Discounts given to Senior Citizens in 1995 (inclusive of 10% VAT)	P 6,675,236.35	P 6,340,315.58	P 6,292,601.47
Grand Total - 20% Sales Discounts given to Senior Citizens in 1995 (exclusive of 10% VAT)	P 6,068,396.68	P 5,763,923.25	P 5,720,546.79

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	June 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 31,661.94	P 34,119.75	P 31,661.94
Glorietta	-	-	-
Kalookan 9th Avenue	23,924.70	24,443.54	23,924.70
Cubao Romulo	79,599.45	80,293.83	79,599.45
Quiapo	75,413.03	73,641.60	73,641.60
Legarda Gastambide	7,732.73	7,891.73	7,732.73
Paco Paz	34,664.31	35,065.25	34,664.31
Pasay Taft	51,155.32	51,185.59	51,155.32
Kalentong General	43,415.22	43,907.71	43,415.22
Sangandaan	30,756.86	29,564.58	29,564.58
Cubao Aurora	45,036.29	45,290.54	45,036.29
Baclaran Quirino	23,541.92	23,569.78	23,541.92
Makati J. P. Rizal	57,665.86	57,465.29	57,465.29
Recto Avenida	9,307.57	9,217.26	9,217.26
Magallanes	97,786.33	98,056.40	97,786.33
Trabajo	46,268.59	46,470.06	46,268.59
Blumentritt Avenida	39,764.33	41,045.97	39,764.33
Villalobos	36,315.86	36,383.84	36,315.86
Ermita	29,431.89	29,338.50	29,338.50
Sto. Cristo	16,070.97	16,263.16	16,070.97
Greenhills	113,120.77	112,401.26	112,401.26
San Juan	74,261.69	72,212.74	72,212.74
Pasay Libertad	47,267.12	46,340.13	46,340.13
Congressional	158,896.97	156,931.61	156,931.61
Pasig Mutya	19,320.63	19,336.98	19,320.63
Cubao Quirino	65,844.14	65,493.77	65,493.77
Guadalupe	28,900.21	28,941.78	28,900.21
Baclaran Airport	25,500.87	25,177.54	25,177.54
Espana	30,720.31	30,162.43	30,162.43
Marikina Concepcion	70,387.42	70,087.03	70,087.03
Pasig Mabini	54,876.54	54,880.52	54,876.54
Malabon Plaza	45,648.38	46,399.10	45,648.38
Earnshaw	14,752.92	14,926.63	14,752.92
Banaue	42,563.45	42,604.17	42,563.45
Cavite	60,205.99	60,011.38	60,011.38
Binan Plaza Rizal	18,381.86	17,726.13	17,726.13
Malolos Plaza	58,413.82	56,718.15	56,718.15
Alabang Montillano	38,517.94	37,849.20	37,849.20
Calamba Crossing	25,000.18	23,275.26	23,275.26
Rosario	15,759.16	15,854.86	15,759.16
Binakayan	63,585.31	72,112.32	69,585.31
Malibay	30,701.76	30,934.51	30,701.76
Central Market	26,333.26	26,609.57	26,333.26
Pritil	18,362.14	18,754.72	18,362.14
Sta. Mesa V. Mapa	26,616.46	26,409.81	26,409.81
Marikina dela Paz	50,608.15	48,771.86	48,771.86
Murphy	25,747.65	27,209.51	25,747.65
Del Monte	27,449.62	27,369.96	27,369.96
Nepa Q. Mart	41,095.64	41,926.31	41,095.64
Northbay	15,061.44	14,785.54	14,785.54
Paco Pedro Gil	43,632.87	43,899.68	43,632.87
Shoppesville	121,904.87	122,649.76	121,904.87
Quiapo R. Hidalgo	19,317.86	19,354.26	19,317.86
Kalookan Monumento	58,623.18	57,957.69	57,957.69
Antipolo	22,102.03	22,781.77	22,102.03

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	June 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
San Pedro	56,737.96	56,630.28	56,630.28
Park Square I	42,237.43	42,348.27	42,237.43
Novaliches Plaza	27,718.74	27,596.74	27,596.74
Retiro	95,837.97	99,336.18	95,837.97
Kalookan 11th Avenue	17,103.26	16,190.53	16,190.53
Meycauyan Plaza	26,255.32	26,132.85	26,132.85
Sta. Ana	44,384.11	44,256.31	44,256.31
Muntinlupa	27,227.26	27,091.44	27,091.44
Ali Mall	74,130.98	77,036.60	74,130.98
Scout Borromeo	144,629.17	140,258.66	140,258.66
Edsa Central	35,220.63	33,766.12	33,766.12
Zapote	46,428.52	46,349.62	46,349.62
Blum. Oroquieta	28,741.29	28,626.02	28,626.02
Los Banos	52,861.29	52,485.07	52,485.07
Binan Paterno	25,132.33	25,524.39	25,132.33
Paranaque	43,729.56	43,744.31	43,729.56
Edsa West	90,734.11	90,419.44	90,419.44
Sta. Mesa Magsaysay	24,414.01	24,386.48	24,386.48
Sta. Cruz	47,155.12	47,354.60	47,155.12
Karuhatan	17,149.81	17,028.58	17,028.58
Nolasco	22,670.70	23,309.95	22,670.70
Pasay Burgos	52,265.53	52,281.77	52,265.53
Plaridel	21,030.74	20,890.45	20,890.45
Cloverleaf	4,796.99	4,876.94	4,796.99
Sucut	85,115.87	85,386.41	85,115.87
Cainta Junction	31,827.48	32,043.48	31,827.48
Siniloan	8,760.21	8,579.35	8,579.35
Escolta	25,754.55	25,648.08	25,648.08
Broadway Centrum	59,716.51	59,622.73	59,622.73
Gil Puyat Washington	11,812.25	11,777.49	11,777.49
Malanday	9,172.66	9,150.75	9,150.75
Edsa Libertad	61,677.08	54,671.44	54,671.44
Tanay	11,339.25	12,600.51	11,339.25
Maypajo	15,385.85	15,195.15	15,195.15
Malinta	12,156.69	12,101.76	12,101.76
Naic	22,978.40	23,187.27	22,978.40
Kalentong Pershing	38,327.02	38,366.64	38,327.02
Sta. Maria	44,902.79	45,153.74	44,902.79
Calamba Pabalan	22,483.87	22,497.23	22,483.87
Recto Quezon Blvd.	8,942.61	8,713.82	8,713.82
Balagtas	30,869.72	31,018.07	30,869.72
Novaliches Susano	18,732.06	18,939.54	18,732.06
Taytay	28,183.75	28,842.90	28,183.75
Recto Soler	25,399.74	25,568.49	25,399.74
Harrison Plaza	60,229.96	60,502.98	60,229.96
Gil Puyat - Urban	56,183.96	54,241.42	54,241.42
Masinag	14,194.37	15,108.68	14,194.37
Q. Plaza	73,749.03	71,865.04	71,865.04
Alabang Highway	19,887.97	19,355.50	19,355.50
Pasong Tamo	24,090.18	23,865.33	23,865.33
Edsa Pioneer	6,664.73	6,631.07	6,631.07
Kalookan Plaza	26,128.89	26,127.00	26,127.00
Novaliches Quirino	19,321.91	22,609.70	19,321.91
Landmark	40,701.52	31,844.75	31,844.75
Morong	9,999.84	10,368.00	9,999.84

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	June 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Edsa Shaw	17,455.96	16,248.93	16,248.93
Farmers' Plaza	50,408.39	49,814.11	49,814.11
Fairview	47,719.37	46,851.38	46,851.38
Quezon Avenue	67,104.67	68,038.09	67,104.67
Kalookan Gotesco	69,461.95	70,008.61	69,461.95
Edsa Mayflower	42,084.04	39,001.92	39,001.92
Pasay Rotonda	13,823.90	15,613.18	13,823.90
Roosevelt	19,311.44	19,347.19	19,311.44
Lagro	18,853.34	18,868.05	18,853.34
Quiapo Palanca	9,368.13	9,902.14	9,368.13
Better Living	48,427.72	48,391.49	48,391.49
Pateros	48,992.86	49,164.70	48,992.86
Las Pinas	89,229.62	90,868.05	89,229.62
Bacoor	58,330.05	58,488.95	58,330.05
Imus Cavite	77,819.06	80,434.34	77,819.06
Marikina J. P. Rizal	28,771.46	26,998.55	26,998.55
Tandang Sora	53,664.58	54,296.25	53,664.58
Gil Puyat - Dian	30,571.05	31,321.81	30,571.05
Edsa Ortigas	35,678.64	35,452.66	35,452.66
Ayala Alabang	62,277.04	61,819.76	61,819.76
Silang Cavite	27,386.94	27,426.45	27,386.94
Pasig-San Joaquin	30,589.91	30,679.19	30,589.91
Park Square II	35,297.23	35,249.04	35,249.04
Laong Laan	28,700.41	28,699.62	28,699.62
Sta. Rosa	33,134.78	33,958.76	33,134.78
Cainta Parola	22,721.31	22,802.62	22,721.31
A. Amaiz	10,431.02	10,431.02	10,431.02
Gagalangin	19,898.65	20,044.54	19,898.65
Edsa Plaza	53,472.63	53,327.71	53,327.71
Meycauyan Highway	27,113.76	27,491.79	27,113.76
Diliman Citimall	110,495.73	112,284.66	110,495.73
Malabon Hulong Duaht	32,801.31	32,298.19	32,298.19
Commonwealth Gotesco	48,288.75	47,482.23	47,482.23
Kalookan Samson Road	7,580.59	7,535.59	7,535.59
Navotas	32,266.44	32,071.18	32,071.18
Cash & Carry	21,855.20	21,828.20	21,828.20
Polo	17,545.58	17,176.58	17,176.58
V. Luna	1,598.59	1,598.35	1,598.35
Hagonoy	80.00	-	-
Cebu - Leon Kiat	5,058.28	4,970.29	4,970.29
Cebu - Juan Luna	3,887.85	3,887.86	3,887.85
Cagayan T. Neri	36,680.90	36,951.01	36,680.90
Davao Quirino	6,458.99	6,493.64	6,458.99
Tacloban Salazar	23,253.02	23,219.08	23,219.08
Davao San Pedro	38,922.12	38,921.43	38,921.43
Iloilo Valeria	166,585.47	167,165.63	166,585.47
Davao Lapu-Lapu	4,342.65	4,418.13	4,342.65
Bacolod Libertad	13,162.58	11,156.55	11,156.55
Zambo. Veterans	5,812.65	5,815.05	5,812.65
Cota. Magallanes	2,707.05	2,626.27	2,626.27
Cagayan J. Borja	12,685.72	12,761.05	12,685.72
Davao C.M. Recto	21,790.01	22,486.06	21,790.01
Davao Bankerohan	2,578.72	2,576.20	2,576.20
Gen. Santos - Acharon	15,612.31	15,809.73	15,612.31
Tacloban Burgos	3,516.84	3,522.74	3,516.84

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	June 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Cebu Carbon	1,322.19	1,322.25	1,322.19
Bacolod Araheta	37,610.90	38,638.60	37,610.90
Ozamis Zamora	25,086.71	24,956.11	24,956.11
Iloilo Iznart	135,446.93	133,934.45	133,934.45
Ormoc Rizal	8,155.51	7,883.24	7,883.24
Cagayan Carmen	3,674.73	3,816.18	3,874.73
Zambo. Climaco	6,423.11	6,422.46	6,422.46
Cebu Puente	24,946.22	24,968.43	24,946.22
Dumaguete	22,385.32	22,344.99	22,344.99
Butuan	22,095.58	22,316.07	22,095.58
Tagbilaran	32,444.46	32,404.85	32,404.85
Cotabato Plaza	14,359.95	14,207.03	14,207.03
Tacurong	9,167.00	9,495.99	9,167.00
Catbalogan	11,170.63	11,210.61	11,170.63
Pagadian	8,036.84	8,040.30	8,036.84
Iligan	16,524.47	15,518.75	15,518.75
Koronadal Zulueia	15,346.38	15,064.72	15,064.72
Tagum	5,124.57	5,070.97	5,070.97
Tabunok	977.16	1,015.46	977.16
Cag. Carmen Pub. Market	6,555.98	7,054.39	6,555.98
Gen. Santos - Pioneer	12,973.13	12,817.67	12,817.67
Kalibo	44,256.87	44,284.07	44,256.87
Mandaue Highway	3,980.47	3,980.47	3,980.47
Roxas McKinley	68,588.35	69,065.99	68,588.35
La Paz Iloilo	43,031.50	42,845.31	42,845.31
Iligan Palao	13,808.62	13,732.18	13,732.18
Malaybala	19,847.29	19,802.41	19,802.41
Valencia Poblacion	6,193.31	6,107.93	6,107.93
Cagayan Lapasan	17,142.74	17,142.41	17,142.41
Mati Mabini	3,268.82	3,306.82	3,268.82
Koronadal Alunan	7,107.53	7,528.37	7,107.53
San Carlos City	1,697.55	1,771.65	1,697.55
Davao - Digos	11,291.74	11,291.74	11,291.74
Iloilo Mabini	27,690.01	27,348.56	27,348.56
Calbayog	3,347.24	3,347.24	3,347.24
San Jose Antique	24,438.10	24,903.81	24,438.10
Cagayan Osmena Cogon	17,390.11	16,231.73	16,231.73
Midsayap	7,901.24	7,892.24	7,892.24
Lapu-lapu	2,039.49	2,030.15	2,030.15
Cotabato Sinsuat	6,956.88	6,997.86	6,956.88
Roxas Roxas	40,498.62	42,970.17	40,498.62
Silay	4,564.76	4,521.76	4,521.76
Butuan J. Satorre	205.06	205.06	205.06
Molave	1,779.11	1,779.11	1,779.11
Kidapawan	2,689.16	2,689.16	2,689.16
Dipolog	70.90	70.90	70.90

**Grand Total - 20% Sales Discounts given to Senior
Citizens in 1995 (inclusive of 10% VAT)**

P 6,991,550.73 P 6,978,036.45 P 6,924,799.26

**Grand Total - 20% Sales Discounts given to Senior
Citizens in 1995 (exclusive of 10% VAT)**

P 6,355,955.21 P 6,343,669.50 P 6,295,272.05

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	July 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 33,839.67	P 32,831.58	P 32,831.58
Glorietta	231.82	-	-
Kalookan 9th Avenue	39,133.00	42,919.37	39,133.00
Cubao Romulo	97,406.85	97,247.69	97,247.69
Quiapo	80,428.62	82,930.28	80,428.62
Legarda Gastambide	7,902.05	8,202.53	7,902.05
Paco Paz	43,383.84	43,527.88	43,383.84
Pasay Taft	55,891.06	57,447.63	55,891.06
Kalientong General	52,495.99	52,681.54	52,495.99
Sangandaan	37,053.25	37,183.16	37,053.25
Cubao Aurora	62,473.51	63,441.48	62,473.51
Baclaran Quirino	24,814.15	26,552.68	24,814.15
Makati J. P. Rizal	68,294.07	67,596.26	67,596.26
Recto Avenida	11,584.35	11,621.92	11,584.35
Magallanes	117,408.94	116,434.86	116,434.86
Trabajo	56,772.00	56,949.19	56,772.00
Blumentritt Avenida	44,544.76	44,562.56	44,544.76
Villalobos	38,166.42	37,908.17	37,908.17
Ermita	52,698.93	53,253.25	52,698.93
Sto. Cristo	17,662.47	17,825.06	17,662.47
Greenhills	115,873.13	118,102.02	115,873.13
San Juan	87,850.68	86,462.98	86,462.98
Pasay Libertad	53,732.47	53,788.04	53,732.47
Congressional	167,298.26	174,656.25	167,298.26
Pasig Mutya	24,040.89	24,031.73	24,031.73
Cubao Quirino	64,875.07	64,931.08	64,875.07
Guadalupe	34,385.18	35,937.23	34,385.18
Baclaran Airport	26,180.98	26,362.99	26,180.98
Espana	44,283.40	44,593.06	44,283.40
Marikina Concepcion	77,866.47	79,986.87	77,866.47
Pasig Mabini	60,311.37	60,474.12	60,311.37
Malabon Plaza	45,026.08	41,934.63	41,934.63
Earnshaw	15,369.89	15,768.49	15,369.89
Banaue	73,804.79	73,168.62	73,168.62
Cavite	68,196.91	69,192.77	68,196.91
Binan Plaza Rizal	27,588.29	27,725.40	27,588.29
Malolos Plaza	64,623.64	64,686.67	64,623.64
Alabang Montillano	43,558.78	43,608.89	43,558.78
Calamba Crossing	27,612.09	5,909.55	5,909.55
Rosario	19,300.21	19,492.32	19,300.21
Binakayan	75,182.85	75,237.07	75,182.85
Malibay	36,046.66	35,221.96	35,221.96
Central Market	31,647.56	31,956.12	31,647.56
Pritil	20,996.37	22,116.13	20,996.37
Sta. Mesa V. Mapa	27,636.11	27,532.58	27,532.58
Marikina dela Paz	60,668.37	61,991.93	60,668.37
Murphy	29,565.50	29,909.15	29,565.50
Del Monte	25,876.61	25,822.04	25,822.04
Nepa Q. Mart	39,085.39	38,835.51	38,835.51
Northbay	18,996.93	19,136.20	18,996.93
Paco Pedro Gil	51,029.70	53,383.70	51,029.70
Shoppesville	161,116.73	115,973.84	115,973.84
Quiapo R. Hidalgo	16,829.28	17,008.07	16,829.28

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	July 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Kalookan Monumento	52,763.00	51,776.29	51,776.29
Antipolo	25,421.11	26,418.73	25,421.11
San Pedro	67,203.73	65,434.40	65,434.40
Park Square I	49,882.31	50,803.12	49,882.31
Novaliches Plaza	30,001.01	30,678.20	30,001.01
Retiro	110,904.54	112,879.01	110,904.54
Kalookan 11th Avenue	17,920.71	18,151.25	17,920.71
Meycauyan Plaza	25,639.99	26,101.17	25,639.99
Sta. Ana	45,574.10	45,682.37	45,574.10
Muntinlupa	29,902.57	22,506.77	22,506.77
Ali Mall	81,281.82	71,579.40	71,579.40
Scout Borromeo	157,561.12	154,076.69	154,076.09
Edsa Central	37,948.90	42,831.57	37,948.90
Zapote	58,991.75	28,959.88	28,959.88
Blum. Oroquieta	44,652.76	45,130.36	44,652.76
Los Banos	57,605.17	59,676.90	57,605.17
Binan Paterno	26,692.02	27,048.22	26,692.02
Paranaque	49,345.39	48,875.91	48,875.91
Edsa West	112,985.98	117,406.39	112,985.98
Sta. Mesa Magsaysay	30,880.01	30,701.14	30,701.14
Sta. Cruz	51,333.14	51,586.26	51,333.14
Kanuhatan	17,997.45	17,780.77	17,780.77
Nolasco	32,035.49	32,033.01	32,033.01
Pasay Burgos	57,263.46	57,070.18	57,070.18
Florida	21,321.85	21,076.77	21,076.77
Cloverleaf	6,329.24	6,484.08	6,329.24
Suway	107,361.16	107,255.11	107,255.11
Calinta Junction	39,056.87	39,983.42	39,056.87
Sinloan	10,159.04	10,169.16	10,159.04
Escoria	26,422.32	26,422.27	26,422.27
Broadway Centrum	75,454.50	75,782.53	75,454.50
Gil Puyat Washington	18,381.20	18,888.40	18,381.20
Malanday	8,397.82	8,323.82	8,323.82
Edsa Libertad	85,792.80	68,408.95	68,408.95
Tanay	15,130.60	15,201.78	15,130.60
Maypalo	16,690.16	16,802.47	16,690.16
Malinta	11,582.24	11,882.51	11,582.24
Nalc	28,358.53	25,268.24	25,268.24
Kalentong Pershing	44,733.46	44,265.18	44,265.18
Sta. Maria	46,877.58	47,034.79	46,877.58
Calamba Pabalan	23,369.80	23,436.88	23,369.80
Recto Quezon Blvd.	10,305.83	10,345.75	10,305.83
Balagtas	28,101.78	29,522.93	28,101.78
Novaliches Susano	18,779.60	19,408.61	18,779.60
Taytay	36,494.31	36,431.29	36,431.29
Recto Soler	27,161.26	27,206.82	27,161.26
Harrison Plaza	69,567.56	69,482.59	69,482.59
Gil Puyat - Urban	64,317.97	64,579.37	64,317.97
Mashag	16,229.59	16,588.15	16,229.59
Q. Plaza	72,107.94	69,435.36	69,435.36
Alabang Highway	23,211.13	23,080.88	23,080.88
Pasong Tamo	23,156.11	23,392.67	23,156.11
Edsa Pioneer	7,139.47	7,307.92	7,139.47

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	July 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Kalookan Plaza	26,957.72	27,887.73	26,957.72
Novaliches Quirino	19,410.00	19,098.59	19,098.59
Landmark	39,139.35	39,155.70	39,139.35
Morong	10,427.96	10,435.16	10,427.96
Edsa Shaw	13,961.24	12,977.41	12,977.41
Farmers' Plaza	15,580.31	50,882.27	15,580.31
Fairview	52,229.10	52,014.21	52,014.21
Quezon Avenue	63,164.74	62,706.70	62,706.70
Kalookan Gotesco	77,455.14	77,342.45	77,342.45
Edsa Mayflower	49,899.34	49,897.87	49,897.87
Pasay Rotonda	14,660.89	16,152.12	14,660.89
Roosevelt	22,847.45	22,633.58	22,633.58
Lagro	20,148.52	19,974.17	19,974.17
Quiapo Palanca	13,081.01	12,852.39	12,852.39
Better Living	52,312.54	54,919.63	52,312.54
Pateros	54,843.64	54,657.86	54,657.86
Las Pinas	94,059.77	92,427.81	92,427.81
Bacoor	57,938.26	56,774.48	56,774.48
Imus Cavite	81,724.32	81,814.17	81,724.32
Marikina J. P. Rizal	30,038.53	28,705.19	28,705.19
Tandang Sora	61,172.77	60,577.65	60,577.65
Gil Puyat - Dian	31,824.11	31,612.82	31,612.82
Edsa Ortigas	54,795.76	41,692.12	41,692.12
Ayala Alabang	74,556.87	72,247.91	72,247.91
Silang Cavite	36,458.64	36,474.90	36,458.64
Pasig-San Joaquin	32,921.09	32,864.22	32,864.22
Park Square II	49,997.40	40,509.34	40,509.34
Laong Laan	45,902.98	45,991.86	45,902.98
Sta. Rosa	37,764.03	37,418.33	37,418.33
Cainta Parola	25,990.89	27,060.79	25,990.89
A. Amalz	13,358.31	13,955.55	13,358.31
Gagalangin	26,252.56	24,193.26	24,193.26
Edsa Plaza	59,482.22	53,471.26	53,471.26
Meycauyan Highway	25,165.08	24,774.47	24,774.47
Diliman Citimall	130,404.33	137,715.70	130,404.33
Malabon Huiong Duaht	93,817.65	33,746.51	33,746.51
Commonwealth Gotesco	48,558.52	53,675.75	48,558.52
Kalookan Samson Road	9,045.82	9,130.47	9,045.82
Navotas	32,230.07	34,428.36	32,230.07
Cash & Carry	26,089.66	28,013.69	26,089.66
Polo	15,719.27	15,823.47	15,719.27
Lagro Self Service	84.24	-	-
V. Luna	34,310.51	34,275.16	34,275.16
Olives Plaza	5,243.10	4,637.40	4,637.40
Novaliches Baesa	96.00	-	-
Cainta Sta. Lucia	187.00	-	-
Cebu - Leon Kiat	5,473.80	5,237.73	5,237.73
Cebu - Juan Luna	6,963.54	6,938.40	6,938.40
Cagayan T. Neri	43,420.80	43,133.43	43,133.43
Davao Quirino	9,421.65	9,029.71	9,029.71
Tacloban Salazar	25,319.28	24,715.86	24,715.86
Davao San Pedro	50,122.90	49,217.11	49,217.11
Iloilo Valeria	188,171.32	189,921.81	188,171.32

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	July 1985		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Davao Lapu-Lapu	5,534.32	5,537.00	5,534.32
Bacolod Libertad	14,410.97	13,913.49	13,913.49
Zambo. Veterans	4,969.58	4,939.55	4,939.55
Cota. Magallanes	4,802.39	4,730.66	4,730.66
Cagayan J. Borja	11,117.28	11,295.45	11,117.28
Davao C.M. Recto	17,597.27	18,094.46	17,597.27
Davao Bankerohan	4,797.28	4,798.47	4,797.28
Gen. Santos - Acharon	18,454.38	18,454.13	18,454.13
Tacloban Burgos	4,182.59	4,128.59	4,128.59
Cebu Carbon	1,246.82	1,246.82	1,246.82
Bacolod Araneta	44,061.03	43,921.19	43,921.19
Ozamis Zamora	25,084.60	24,829.64	24,829.64
Iloilo Iznart	178,944.98	177,282.77	177,282.77
Ormoc Rizal	6,865.02	6,865.02	6,865.02
Cagayan Carmen	6,948.55	7,313.72	6,948.55
Zambo. Climaco	5,757.20	5,764.30	5,757.20
Cebu Fuente	31,198.94	31,288.12	31,198.94
Dumaguete	26,281.86	25,239.55	25,239.55
Butuan	24,248.70	21,221.18	21,221.18
Tagbilaran	37,166.07	36,969.77	36,969.77
Cotabato Plaza	10,885.67	10,884.02	10,884.02
Tacurong	11,496.77	11,512.33	11,496.77
Catbalogan	13,490.15	13,682.15	13,490.15
Pagadian	8,313.15	8,139.35	8,139.35
Iligan	19,804.63	19,826.68	19,804.63
Koronadal Zulueta	21,146.62	21,246.16	21,146.62
Tagum	4,448.64	4,835.93	4,448.64
Tabunok	1,673.14	1,683.51	1,673.14
Cag. Carmen Pub. Market	5,310.60	5,310.60	5,310.60
Gen. Santos - Pioneer	13,929.25	15,480.48	13,929.25
Kalibo	48,548.17	48,935.26	48,548.17
Mandaue Highway	4,422.14	4,422.14	4,422.14
Roxas McKinley	82,257.51	81,186.71	81,186.71
La Paz Iloilo	56,531.51	56,229.10	56,229.10
Iligan Palao	19,409.03	19,517.80	19,409.03
Malaybalay	17,780.97	17,804.93	17,780.97
Valencia Poblacion	8,131.94	8,131.94	8,131.94
Cagayan Lapasan	23,443.32	23,993.18	23,443.32
Mati Mabini	2,766.99	2,989.20	2,766.99
Koronadal Alunan	8,686.86	8,892.44	8,686.86
San Carlos City	2,183.70	2,199.82	2,183.70
Davao - Digos	10,864.32	10,678.70	10,678.70
Iloilo Mabini	30,497.39	30,631.84	30,497.39
Calbayog	3,731.09	3,726.06	3,726.06
San Jose Antique	28,407.36	28,123.63	28,123.63
Cagayan Osmena Cogon	24,235.09	23,971.02	23,971.02
Midsayap	7,943.12	7,887.40	7,887.40
Lapu-lapu	1,612.48	1,612.48	1,612.48
Cotabato Sinsuat	9,257.95	9,259.02	9,257.95
Roxas Roxas	47,574.27	47,636.36	47,574.27
Silay	6,374.91	6,374.93	6,374.91
Butuan J. Satorre	2,576.84	2,576.84	2,576.84
Molave	2,189.21	2,189.21	2,189.21

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	July 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Kidapawan	4,691.30	4,471.36	4,471.36
Dipolog	570.41	570.41	570.41
Ayala Center - Cebu	1,870.44	1,798.64	1,798.64
Grand Total - 20% Sales Discounts given to Senior Citizens (inclusive of 10% VAT)	P 8,081,350.19	P 7,934,748.29	P 7,811,343.32
Grand Total - 20% Sales Discounts given to Senior Citizens (exclusive of 10% VAT)	P 7,346,681.99	P 7,213,407.54	P 7,101,221.20

vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	August 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 29,678.15	P 2,299.83	P 2,299.83
Glorietta	84.00	-	-
Kalookan 9th Avenue	51,314.34	52,139.99	51,314.34
Cubao Romulo	94,011.52	105,370.77	94,011.52
Quiapo	89,494.51	109,050.40	89,494.51
Legarda Gastambide	9,127.41	10,426.55	9,127.41
Paco Paz	49,141.24	47,107.60	47,107.60
Pasay Taft	50,964.50	51,550.54	50,964.50
Kalentong General	50,368.84	52,146.19	50,368.84
Sangandaan	29,693.25	32,953.75	29,693.25
Cubao Aurora	45,642.99	13,945.11	13,945.11
Baclaran Quirino	43,314.58	42,794.26	42,794.26
Makati J. P. Rizal	67,930.55	68,310.54	67,930.55
Recto Avenida	12,197.98	12,197.38	12,197.38
Magallanes	117,677.33	116,372.36	116,372.36
Trabajo	50,831.51	50,892.06	50,831.51
Blumentritt Avenida	43,908.06	43,621.40	43,621.40
Villalobos	46,260.74	47,591.21	46,260.74
Ermita	60,612.63	60,102.33	60,102.33
Sto. Cristo	15,466.71	16,376.27	15,466.71
Greenhills	134,865.32	137,244.22	134,865.32
San Juan	80,576.26	2,273.91	2,273.91
Pasay Libertad	58,299.98	57,383.31	57,383.31
Congressional	170,201.71	177,693.44	170,201.71
Pasig Mutya	29,097.81	29,716.84	29,097.81
Cubao Quirino	76,824.55	75,662.49	75,662.49
Guadalupe	36,713.20	37,953.50	36,713.20
Baclaran Airport	26,235.05	26,276.91	26,235.05
Romulo Self-Service	105.90	-	-
Espana	43,419.84	37,394.81	37,394.81
Marikina Concepcion	84,296.46	79,313.35	79,313.35
Pasig Mabini	56,802.63	60,060.49	56,802.63
Malabon Plaza	47,050.00	47,013.94	47,013.94
Eamshaw	17,610.32	17,643.45	17,610.32
Banaue	47,624.53	47,897.14	47,624.53
Cavite	72,863.39	75,194.39	72,863.39
Binan Plaza Rizal	29,007.90	30,241.73	29,007.90
Malolos Plaza	67,810.74	65,161.13	65,161.13
Alabang Montillano	42,247.15	1,179.22	1,179.22
Calamba Crossing	39,127.78	39,124.95	39,124.95
Rosario	18,855.55	18,551.05	18,551.05
Binakayan	76,601.52	76,594.94	76,594.94
Malibay	34,835.80	34,837.97	34,835.80
Central Market	34,303.45	34,359.27	34,303.45
Pritil	24,836.72	26,022.15	24,836.72
Sta. Mesa V. Mapa	32,129.82	32,543.44	32,129.82
Marikina dela Paz	58,626.26	59,024.29	58,626.26
Murphy	31,261.41	31,439.64	31,261.41
Del Monte	27,832.29	28,122.26	27,832.29
Napa Q. Mart	39,478.78	39,449.28	39,449.28
Northbay	15,080.94	15,248.48	15,080.94
Paco Pedro Gil	50,368.51	50,361.53	50,361.53
Shoppesville	159,276.87	150,404.60	150,404.60
Quiapo R. Hidalgo	17,784.89	18,565.02	17,784.89
Kalookan Monumento	8,472.15	46,545.37	8,472.15
Antipolo	24,236.46	24,247.85	24,236.46
San Pedro	70,554.62	70,260.52	70,260.52

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
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SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	August 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Park Square I	14,573.20	47,047.06	14,573.20
Novaliches Plaza	33,376.27	33,434.02	33,376.27
Retiro	116,529.49	116,386.66	116,386.66
Kalookan 11th Avenue	18,246.03	18,349.19	18,246.03
Meycauayan Plaza	26,559.39	26,677.61	26,559.39
Sta. Ana	46,612.81	46,225.14	46,225.14
Muntinlupa	27,949.97	28,508.05	27,949.97
Ali Mall	71,019.62	72,981.33	71,019.62
Scout Borromeo	205,656.73	176,245.64	176,245.64
Edsa Central	42,036.64	43,911.01	42,036.64
Zapote	70,229.85	68,922.43	68,922.43
Blum. Oroquieta	47,557.55	47,131.74	47,131.74
Los Baños	54,946.30	54,808.50	54,808.50
Binan Paterno	30,733.46	30,542.09	30,542.09
Paranaque	48,407.50	48,900.29	48,407.50
Edsa West	111,067.91	117,193.58	111,067.91
Sta. Mesa Magsaysay	28,199.56	28,032.78	28,032.78
Sta. Cruz	55,429.48	56,274.59	55,429.48
Karuhatan	22,062.74	21,742.79	21,742.79
Nolasco	37,812.60	34,821.77	34,821.77
Pasay Burgos	60,526.74	60,372.42	60,372.42
Plaridel	22,965.94	23,048.83	22,965.94
Cloverleaf	6,888.21	-	-
Sueat	113,021.16	113,795.01	113,021.16
Cainta Junction	33,430.67	33,348.67	33,348.67
Siniloan	11,216.12	11,216.07	11,216.07
Escolta	32,029.09	32,027.76	32,027.76
Broadway Centrum	88,982.07	92,976.74	88,982.07
Gil Puyat Washington	4,855.80	13,257.77	4,855.80
Malanday	8,977.97	19,501.42	8,977.97
Edsa Libertad	63,612.75	64,158.43	63,612.75
Tanay	15,697.49	15,281.89	15,281.89
Maypajo	16,846.65	17,592.39	16,846.65
Malinta	14,570.83	5,807.92	5,807.92
Naic	26,868.77	26,890.66	26,868.77
Kalentong Pershing	51,119.75	51,011.84	51,011.84
Sta. Maria	49,558.58	50,083.78	49,558.58
Calamba Pabalan	22,231.30	25,492.63	22,231.30
Recto Quezon Blvd.	11,476.42	11,476.39	11,476.39
Balagtas	29,763.93	29,806.12	29,763.93
Novaliches Susano	15,678.07	16,960.62	15,678.07
Taytay	37,934.53	37,858.73	37,858.73
Recto Soler	28,690.46	28,612.03	28,612.03
Harrison Plaza	76,803.95	76,745.73	76,745.73
Gil Puyat - Urban	65,083.30	62,537.80	62,537.80
Masinag	19,450.95	19,382.14	19,382.14
Q. Plaza	76,412.06	-	-
Alabang Highway	23,733.26	24,939.37	23,733.26
Pasong Tamo	26,305.27	32,760.86	26,305.27
Edsa Pioneer	9,806.41	9,814.93	9,806.41
Kalookan Plaza	26,259.14	26,498.92	26,259.14
Novaliches Quirino	19,280.49	19,372.75	19,280.49
Landmark	34,524.68	34,608.24	34,524.68
Morong	10,370.36	10,370.36	10,370.36
Edsa Shaw	16,900.91	20,790.73	16,900.91
Farmers' Plaza	56,206.30	56,223.49	56,206.30
Fairview	51,968.59	51,947.33	51,947.33

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	August 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should be Basis of Refundable Amount
Quezon Avenue	22,447.40	22,754.61	22,447.40
Kalookan Gotesco	82,062.61	82,248.97	82,062.61
Edsa Mayflower	57,023.87	57,466.65	57,023.87
Pasay Rotonda	18,057.24	18,032.60	18,032.60
Roosevelt	22,215.81	22,387.50	22,215.81
Lagro	22,405.78	22,466.88	22,405.78
Quiapo Palanca	9,462.00	9,456.67	9,456.67
Better Living	61,732.02	62,316.65	61,732.02
Pateros	61,592.50	61,741.35	61,592.50
Las Pinas	103,657.73	103,831.11	103,657.73
Bacoor	52,157.57	52,271.74	52,157.57
Imus Cavite	80,701.05	79,953.81	79,953.81
Marikina J. P. Rizal	32,121.15	32,120.97	32,120.97
Tandang Sora	66,942.16	67,204.74	66,942.16
Gil Puyat - Dian	32,906.78	33,262.79	32,906.78
Edsa Ortigas	48,982.76	49,563.25	48,982.76
Ayala Alabang	85,542.95	85,120.63	85,120.63
Silang Cavite	34,125.74	35,475.18	34,125.74
Pasig-San Joaquin	34,650.54	34,448.30	34,448.30
Park Square II	56,684.77	56,706.99	56,684.77
Laong Laan	39,509.41	38,800.79	38,800.79
Sta. Rosa	43,147.78	44,222.72	43,147.78
Cainta Parola	31,105.78	30,438.35	30,438.35
A. Amalz	16,321.99	16,208.66	16,208.66
Gagalangin	24,818.46	25,056.97	24,818.46
Edsa Plaza	66,139.72	66,411.96	66,139.72
Meycauyan Highway	29,633.74	29,695.50	29,633.74
Diliman Citimall	90,877.28	27,502.52	27,502.52
Malabon Hulong Duang	33,835.43	34,396.59	33,835.43
Commonwealth Gotesco	54,251.83	54,197.56	54,197.56
Kalookan Samson Road	8,697.37	8,722.97	8,697.37
Navotas	35,057.65	34,250.03	34,250.03
Cash & Carry	19,893.97	25,081.19	19,893.97
Polo	18,292.06	18,435.29	18,292.06
V. Luna	53,250.01	55,412.64	53,250.01
Olives Plaza	12,156.55	11,823.99	11,823.99
Commonwealth - T. Sora	81.90	-	-
Cainta Ortigas Ext.	85.00	-	-
Rosario Cavite	32.37	-	-
Cebu - Leon Kiat	7,539.01	8,372.42	7,539.01
Cebu - Juan Luna	5,821.54	5,886.39	5,821.54
Cagayan T. Neri	39,612.75	39,621.69	39,612.75
Davao Quirino	7,255.30	7,239.77	7,239.77
Tacloban Salazar	28,589.32	28,683.80	28,589.32
Davao San Pedro	46,425.87	51,203.15	46,425.87
Iloilo Valeria	129,388.98	128,102.17	128,102.17
Davao Lapu-Lapu	4,180.72	4,306.26	4,180.72
Bacolod Libertad	12,042.57	12,978.12	12,042.57
Zambo. Veterans	6,802.16	7,705.17	6,802.16
Cota. Magallanes	4,915.14	4,710.74	4,710.74
Cagayan J. Borja	22,563.80	22,476.35	22,476.35
Davao C.M. Recto	26,831.27	27,101.17	26,831.27
Davao Bankerohan	4,014.35	3,701.93	3,701.93
Gen. Santos - Acharon	33,127.47	33,264.18	33,127.47
Tacloban Burgos	5,062.35	5,136.12	5,062.35
Cebu Carbon	885.57	885.57	885.57
Bacolod Araneta	49,152.67	48,987.16	48,987.16

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5812
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	August 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Ozamis Zamora	25,554.64	24,863.18	24,863.18
Iloilo Iznart	157,871.61	120,239.51	120,239.51
Ormoc Rizal	7,962.44	7,952.07	7,952.07
Cagayan Carmen	4,944.43	4,366.75	4,366.75
Zambo. Climate	8,187.54	7,561.29	7,561.29
Cebu Fuente	29,760.65	30,993.17	29,760.65
Dumaguete	27,025.52	26,747.26	26,747.26
Butuan	17,007.51	17,024.49	17,007.51
Tagbilaran	37,687.28	30,648.55	30,648.55
Cotabato Plaza	14,321.90	13,512.20	13,512.20
Tacurong	9,802.27	9,629.67	9,629.67
Catbalogan	13,481.29	13,701.44	13,481.29
Pagadian	10,946.55	10,958.81	10,946.55
Iligan	24,177.28	24,063.40	24,063.40
Koronadal Zulueta	22,896.95	22,792.37	22,792.37
Tagum	4,954.26	4,858.78	4,858.78
Tabunok	2,615.10	2,615.10	2,615.10
Cag. Carmen Pub. Market	6,729.14	-	-
Gen. Santos - Pioneer	12,651.94	12,747.02	12,651.94
Kalibo	23,016.89	47,944.98	23,016.89
Roxas McKinley	76,750.76	77,275.81	76,750.76
La Paz Iloilo	51,099.48	51,051.75	51,051.75
Iligan Palao	15,927.34	15,832.47	15,832.47
Malaybalay	17,471.68	17,555.43	17,471.68
Valencia Poblacion	5,410.26	5,410.26	5,410.26
Mati Mabini	3,964.21	3,351.55	3,351.55
Koronadal Alunan	8,966.90	8,747.75	8,747.75
San Carlos City	2,482.54	2,422.74	2,422.74
Davao - Digos	12,511.60	12,171.09	12,171.09
Iloilo Mabini	28,884.21	28,675.51	28,675.51
Calbayog	3,619.99	3,619.99	3,619.99
San Jose Antique	30,387.94	32,110.39	30,387.94
Cagayan Osmena Cogon	25,296.99	25,217.37	25,217.37
Midsayap	8,710.34	8,710.26	8,710.26
Lapu-lapu	3,436.10	3,224.16	3,224.16
Cotabato Sinsuat	13,801.70	13,830.70	13,801.70
Roxas Roxas	47,681.92	48,071.39	47,681.92
Silay	9,269.38	9,268.98	9,268.98
Butuan J. Satorre	1,652.46	1,652.46	1,652.46
Molave	1,898.35	1,890.13	1,890.13
Kidapawan	5,969.09	6,135.31	5,969.09
Dipolog	1,428.38	1,330.33	1,330.33
Ayala Center - Cebu	3,946.85	3,946.85	3,946.85
Cataman	608.31	608.31	608.31

Grand Total - 20% Sales Discounts given to Senior
Citizens (inclusive of 10% VAT)

P 8,071,737.01 P 7,846,144.77 P 7,605,406.96

Grand Total - 20% Sales Discounts given to Senior
Citizens (exclusive of 10% VAT)

P 7,337,942.74 P 7,132,858.88 P 6,914,006.33

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	September 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 42,215.51	P 38,475.24	P 38,475.24
Glorietta	253.76	-	-
Makati Northmall S/S	18.55	-	-
Kalookan 9th Avenue	42,215.94	36,723.34	36,723.34
Cubao Romulo	108,655.34	110,012.02	108,655.34
Quiapo	103,366.13	104,168.63	103,366.13
Legarda Gastambide	9,996.50	10,826.02	9,996.50
Paco Paz	49,647.10	49,859.59	49,647.10
Pasay Taft	41,049.42	36,920.86	36,920.86
Kalientong General	50,752.20	50,649.57	50,649.57
Sangandaan	35,314.19	36,118.00	35,314.19
Cubao Aurora	44,817.17	43,728.89	43,728.89
Baclaran Quirino	37,491.92	-	-
Makati J. P. Rizal	74,129.94	74,004.84	74,004.84
Recto Avenida	19,461.51	19,369.95	19,369.95
Magallanes	203,279.25	127,694.75	127,694.75
Trabajo	53,320.18	50,676.48	50,676.48
Blumentritt Avenida	45,025.99	45,533.49	45,025.99
Villalobos	43,151.16	45,854.41	43,151.16
Ermita	70,829.34	69,811.08	69,811.08
Sto. Cristo	15,776.04	15,506.79	15,506.79
Greenhills	112,733.10	117,091.05	112,733.10
San Juan	104,189.56	107,427.51	104,189.56
Pasay Libertad	54,945.62	51,924.96	51,924.96
Congressional	163,585.86	160,272.13	160,272.13
Pasig Mutya	29,951.29	1,261.84	1,261.84
Cubao Quirino	74,432.06	71,203.73	71,203.73
Guadalupe	35,773.80	36,002.54	35,773.80
Baclaran Airport	20,465.64	21,124.14	20,465.64
Espana	46,818.71	47,251.04	46,818.71
Marikina Concepcion	94,876.92	93,791.60	93,791.60
Pasig Mabini	61,095.60	60,763.86	60,763.86
Malabon Plaza	45,077.81	44,897.05	44,897.05
Earnshaw	22,155.61	21,077.80	21,077.80
Banaue	48,177.18	49,119.41	48,177.18
Cavite	69,522.32	69,629.28	69,522.32
Binan Plaza Rizal	25,785.47	26,041.73	25,785.47
Malolos Plaza	66,560.35	66,530.52	66,530.52
Alabang Montillano	49,457.77	52,610.97	49,457.77
Calamba Crossing	32,262.20	32,948.99	32,262.20
Rosario	20,924.09	22,283.80	20,924.09
Binakayan	74,612.85	78,240.52	74,612.85
Malibay	48,015.17	49,073.30	48,015.17
Central Market	38,124.23	38,201.09	38,124.23
Pritil	24,388.89	25,300.28	24,388.89
Sta. Mesa V. Mapa	37,486.08	35,097.15	35,097.15
Marikina dela Paz	57,066.54	57,275.49	57,066.54
Murphy	29,585.67	30,773.21	29,585.67
Del Monte	30,765.65	31,963.61	30,765.65
Nepa Q. Mart	41,416.09	39,741.24	39,741.24
Northbay	16,730.62	17,468.33	16,730.62
Paco Pedro Gil	56,460.78	55,124.87	55,124.87
Shoppesville	131,026.93	131,627.36	131,026.93
Quiapo R. Hidalgo	16,012.00	16,012.32	16,012.00

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	September 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Kalookan Monumento	52,854.17	43,820.28	43,820.28
Antipolo	27,815.63	27,878.40	27,815.63
San Pedro	73,903.54	73,397.31	73,397.31
Park Square I	50,287.97	49,823.22	49,823.22
Novaliches Plaza	31,661.60	31,486.20	31,486.20
Retiro	117,725.56	118,465.70	117,725.56
Kalookan 11th Avenue	19,575.86	19,630.36	19,575.86
Meycauyan Plaza	26,547.53	26,281.80	26,281.80
Sta. Ana	56,116.74	55,889.40	55,889.40
Muntinlupa	28,982.71	28,086.66	28,086.66
Ali Mall	83,167.53	86,574.35	83,167.53
Scout Bortomeo	183,360.25	181,297.28	181,297.28
Edsa Central	34,023.28	34,039.88	34,023.28
Zapote	53,322.00	-	-
Blum. Oroquieta	41,323.73	39,904.96	39,904.96
Los Banos	61,615.11	61,889.27	61,615.11
Binan Paterno	28,228.91	28,219.07	28,219.07
Paranaque	51,709.49	48,340.57	48,340.57
Edsa West	128,464.73	113,469.70	113,469.70
Sta. Mesa Magsaysay	31,265.06	38,001.27	31,265.06
Sta. Cruz	59,000.20	53,845.81	53,845.81
Karuhatan	28,602.46	28,114.60	28,114.60
Nolasco	26,299.05	26,407.55	26,299.05
Pasay Burgos	58,634.24	54,697.31	54,697.31
Piaridel	20,797.84	20,789.82	20,789.82
Cloverleaf	6,125.41	-	-
Sucat	101,350.35	102,624.86	101,350.35
Cainta Junction	39,836.45	43,551.49	39,836.45
Sinloan	10,943.17	10,868.43	10,868.43
Escolta	34,822.25	35,600.81	34,822.25
Broadway Centrum	87,392.77	83,645.39	83,645.39
Gil Puyat Washington	19,565.44	17,896.58	17,896.58
Malanday	12,366.36	12,446.74	12,366.36
Edsa Libertad	64,464.45	58,999.80	58,999.80
Tanay	12,732.74	12,686.75	12,686.75
Maypajo	13,275.74	13,868.76	13,275.74
Malinta	16,317.33	16,381.69	16,317.33
Naic	27,914.85	28,816.50	27,914.85
Kalentong Pershing	54,425.45	48,450.64	48,450.64
Sta. Maria	50,397.34	49,273.47	49,273.47
Calamba Pabalan	24,277.49	24,958.28	24,277.49
Recto Quezon Blvd.	11,270.39	11,307.35	11,270.39
Balagtas	30,799.57	30,429.51	30,429.51
Novaliches Susano	19,843.44	19,985.87	19,843.44
Taytay	33,853.05	34,014.17	33,853.05
Recto Soler	28,080.97	28,327.77	28,080.97
Harrison Plaza	70,349.46	73,921.53	70,349.46
Gil Puyat - Urban	69,564.79	69,341.33	69,341.33
Maslinag	18,011.20	17,824.09	17,824.09
Q. Plaza	90,256.06	90,658.64	90,256.06
Alabang Highway	22,249.23	23,405.77	22,249.23
Pasong Tamo	29,628.25	28,764.96	28,764.96
Edsa Pioneer	7,454.18	6,084.11	6,084.11
Kalookan Plaza	23,912.13	23,975.95	23,912.13

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	September 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Nevaliches Quirino	23,239.06	23,239.06	23,239.96
Landmark	48,689.75	40,323.64	40,323.64
Morong	8,987.55	9,438.96	8,987.55
Edsa Shaw	21,513.88	21,528.82	21,513.88
Farmers' Plaza	54,198.46	54,616.52	54,198.46
Fairview	66,333.89	63,785.80	63,785.80
Quezon Avenue	69,330.79	72,272.43	69,330.79
Kalookan Gotesco	82,945.26	83,692.54	82,945.26
Edsa Mayflower	61,804.81	60,252.85	60,252.85
Pasay Rotonda	16,098.44	16,159.36	16,098.44
Roosevelt	20,864.40	21,420.49	20,864.40
Lagro	18,263.51	18,173.24	18,173.24
Quiapo Palanca	7,947.72	8,048.70	7,947.72
Better Living	64,105.37	64,381.43	64,105.37
Pateros	62,668.26	63,624.46	62,668.26
Las Pinas	112,544.44	111,961.92	111,961.92
Bacoor	52,245.83	53,516.48	52,245.83
Imus Cavite	94,360.87	94,202.22	94,202.22
Marikina J. P. Rizal	35,534.12	33,060.56	33,060.56
Tandang Sora	60,822.00	61,735.70	60,822.00
Gil Puyat - Dian	38,234.54	39,061.25	38,234.54
Edsa Ortigas	52,496.59	52,443.89	52,443.89
Ayala Alabang	94,695.34	94,831.11	94,695.34
Silang Cavite	41,546.64	41,983.02	41,546.64
Pasig-San Joaquin	35,043.48	26,789.64	26,789.64
Park Square II	53,584.20	53,463.11	53,463.11
Laong Laan	39,676.96	40,264.01	39,676.96
Sta. Rosa	39,990.06	39,935.03	39,935.03
Cainta Parola	30,956.75	31,533.67	30,956.75
A. Amaiz	28,895.33	14,622.45	14,622.45
Gagalangin	24,976.49	25,541.78	24,976.49
Edsa Plaza	65,277.50	65,404.32	65,277.50
Meycauyan Highway	25,684.24	-	-
Diliman Citimall	115,139.03	114,973.82	114,973.82
Malabon Hulong Duaht	33,770.01	33,281.30	33,281.30
Commonwealth Gotesco	50,311.06	50,572.19	50,311.06
Kalookan Samson Road	8,949.90	8,521.74	8,521.74
Navotas	43,104.04	43,742.97	43,104.04
Cash & Carry	25,868.44	25,841.49	25,841.49
Polo	18,300.21	-	-
V. Luna	65,134.02	59,763.57	59,763.57
Olives Plaza	15,363.00	-	-
Commonwealth - T. Sora	9,709.39	9,932.76	9,709.39
Tagaytay	51.00	-	-
Montalban	451.41	-	-
Cebu - Leon Kiat	7,370.70	7,369.70	7,369.70
Cebu - Juan Luna	4,538.80	4,553.60	4,538.80
Cagayan T. Neri	34,118.76	34,652.21	34,118.76
Davao Quirino	5,641.82	5,590.22	5,590.22
Tacloban Salazar	24,645.75	25,709.60	24,645.75
Davao San Pedro	32,282.48	31,806.19	31,806.19
Iloilo Valeria	206,425.36	201,143.33	201,143.33
Davao Lapu-Lapu	3,931.36	4,158.26	3,931.36
Bacolod Libertad	60,663.43	11,060.24	11,060.24

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	September 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Zambo. Veterans	7,062.32	7,038.77	7,038.77
Cota. Magallanes	2,072.84	2,486.28	2,072.84
Cagayan J. Borja	18,202.59	18,071.94	18,071.94
Davao C.M. Recto	30,237.64	30,380.78	30,237.64
Davao Bankerohan	4,534.76	4,362.32	4,362.32
Gen. Santos - Acharon	18,048.61	16,596.00	16,596.00
Tacloban Burgos	10,198.25	3,969.11	3,969.11
Cebu Carbon	1,330.00	1,378.02	1,330.00
Bacolod Araneta	46,246.62	48,439.38	46,246.62
Ozamis Zamora	22,870.73	23,320.13	22,870.73
Iloilo Izart	168,896.58	168,355.13	168,355.13
Ormoc Rizal	6,873.09	7,553.52	6,873.09
Cagayan Carmen	6,269.88	6,269.88	6,269.88
Zambo. Clinico	41,511.35	10,990.81	10,990.81
Cebu Fuente	28,971.37	29,936.39	28,971.37
Dumaguete	25,227.53	25,650.08	25,227.53
Butuan	5,924.33	18,935.32	5,924.33
Tagbilaran	31,606.90	30,143.78	30,143.78
Cotabato Plaza	13,515.47	13,515.47	13,515.47
Tacurong	19,523.40	14,760.68	14,760.68
Catbalogan	10,361.92	11,850.20	10,361.92
Pagadian	9,979.89	9,979.89	9,979.89
Iligan	22,629.72	23,121.77	22,629.72
Koronadal Zulueta	23,414.69	23,515.34	23,414.69
Tagum	5,525.17	5,311.50	5,311.50
Tabunok	2,692.06	2,692.06	2,692.06
Cag. Carmen Pub. Market	6,003.43	5,817.93	5,817.93
Gen. Santos - Picheer	10,338.90	10,338.90	10,338.90
Kalibo	51,101.00	50,422.46	50,422.46
Mandaue Highway	6,121.22	6,121.22	6,121.22
Roxas McKinley	78,712.15	79,172.07	78,712.15
La Paz Iloilo	55,708.16	55,669.21	55,669.21
Iligan Palao	14,308.05	14,644.85	14,308.05
Malaybalay	21,345.15	21,498.51	21,345.15
Valencia Feblacion	8,898.00	8,887.97	8,887.97
Cagayan Lapasan	1,675.36	21,700.65	1,675.36
Mati Mabini	3,008.60	-	-
Koronadal Alunan	9,893.60	10,289.93	9,893.60
San Carlos City	2,749.93	3,073.86	2,749.93
Davao - Digos	12,760.84	12,871.02	12,760.84
Iloilo Mabini	39,263.10	39,548.90	39,263.10
Calbayog	5,116.00	5,393.27	5,116.00
San Jose Antique	41,964.40	40,106.28	40,106.28
Cagayan Osmeña Cogon	19,180.26	20,656.28	19,180.26
Midayap	8,426.64	8,553.22	8,426.64
Lapu-Lapu	4,114.23	3,704.46	3,704.46
Cotabato Sinsuat	12,609.06	12,267.88	12,267.88
Roxas Roxas	49,859.62	50,348.77	49,859.62
Silay	9,140.72	10,034.26	9,140.72
Butuan J. Satorre	1,472.59	1,472.59	1,472.59
Molave	3,154.26	3,154.26	3,154.26
Kidapawan	9,626.22	9,531.98	9,531.98
Dipolog	1,553.92	1,553.92	1,553.92
Ayala Center - Cebu	4,262.38	4,262.38	4,262.38

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	September 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Catarmán	1,232.89	1,261.45	1,232.89
	15.30	-	-
	43.10	-	-
	29.25	-	-
	236.58	-	-
	36.40	-	-
	114.62	-	-
Grand Total - 20% Sales Discounts given to Senior Citizens (Inclusive of 10% VAT)	P 8,675,142.24	P 8,278,413.55	P 8,160,182.94
Grand Total - 20% Sales Discounts given to Senior Citizens (exclusive of 10% VAT)	P 7,886,492.95	P 7,525,830.50	P 7,418,348.13

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	October 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 37,331.17	P 37,413.92	P 37,331.17
Glorietta	181.40	181.40	181.40
Kalookan 9th Avenue	35,306.43	35,140.88	35,140.88
Cubao Remulo	128,198.55	128,766.75	128,766.75
Quiapo	88,008.51	88,485.62	88,485.62
Legarda Gastambide	14,178.73	14,228.73	14,178.73
Paco Paz	57,798.59	58,445.09	57,798.59
Pasay Taft	44,496.05	45,657.74	44,496.05
Kalientong General	59,611.07	59,573.34	59,573.34
Sangandaan	39,917.93	39,781.12	39,781.12
Cubao Aurora	45,017.19	41,820.42	41,820.42
Baclaran Quirino	36,893.31	35,489.54	35,489.54
Makati J. P. Rizal	37.26	77,716.62	37.26
Recto Avenida	12,997.80	14,918.38	12,997.80
Magallanes	137,713.68	139,150.59	137,713.68
Trabajo	-	52,845.70	-
Blumentritt Avenida	49,843.26	50,276.91	49,843.26
Villalobos	50,032.53	47,287.59	47,287.59
Ermita	54,992.35	55,887.25	54,992.35
Sto. Cristo	16,438.19	16,347.68	16,347.68
Greenhills	167,247.29	163,292.94	163,292.94
San Juan	90,059.69	89,879.76	89,879.76
Pasay Libertad	66,422.44	65,011.57	65,011.57
Congressional	208,220.07	209,655.14	208,220.07
Pasig Mutya	10,874.43	26,089.51	10,874.43
Cubao Quirino	77,698.22	80,565.68	77,698.22
Guadalupe	36,085.47	36,308.96	36,085.47
Baclaran Airport	26,787.73	27,803.66	26,787.73
Romulo Self-Service	169.94	-	-
Espana	79,171.25	40,293.36	40,293.36
Marikina Concepcion	90,703.55	90,013.64	90,013.64
Pasig Mabini	48,723.91	75,548.17	48,723.91
Malabon Plaza	50,830.20	50,612.92	50,612.92
Earnshaw	18,014.50	18,617.29	18,014.50
Banaue	47,124.30	47,808.62	47,124.30
Cavite	77,935.15	77,879.30	77,879.30
Binan Plaza Rizal	31,572.63	31,618.02	31,572.63
Malolos Plaza	63,679.61	64,647.86	63,679.61
Alabang Montillano	46,501.65	46,165.55	46,165.55
Calamba Crossing	29,133.29	29,863.88	29,133.29
Rosario	23,820.16	24,116.88	23,820.16
Binakayan	87,034.87	85,443.40	85,443.40
Malibay	31,188.41	34,188.52	31,188.41
Central Market	41,483.01	42,273.38	41,483.01
Pritil	31,714.33	31,527.38	31,527.38
Sta. Mesa V. Mapa	44,685.89	45,860.14	44,685.89
Marikina dela Paz	72,146.22	72,886.85	72,146.22
Murphy	35,947.08	35,700.08	35,700.08
Del Monte	50,000.03	43,417.14	43,417.14
Nepa Q. Mart	44,013.01	43,555.91	43,555.91
Northbay	17,479.14	17,495.94	17,479.14
Paco Pedro Gil	60,002.32	60,467.30	60,002.32
Shoppesville	156,619.49	157,941.23	156,619.49
Quiapo R. Hidalgo	19,298.10	19,439.62	19,298.10

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	October 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Kalookan Monumento	52,219.27	51,722.06	51,722.06
Antipolo	29,331.38	29,175.18	29,175.18
San Pedro	78,534.06	76,302.01	76,302.01
Park Square I	51,342.59	50,839.24	50,839.24
Novaliches Plaza	29,893.40	30,051.61	29,893.40
Retiro	121,849.89	121,025.40	121,025.40
Kalookan 11th Avenue	20,360.17	20,470.61	20,360.17
Meycauyan Plaza	23,586.71	28,694.76	23,586.71
Sta. Ana	55,809.83	55,752.10	55,752.10
Muntinlupa	26,340.83	26,445.23	26,340.83
Ali Mall	87,554.48	92,972.54	87,554.48
Scout Borromeo	198,873.88	198,849.21	198,849.21
Edsa Central	39,633.15	39,443.35	39,443.35
Zapote	63,110.81	61,735.56	61,735.56
Blum. Oroquieta	51,690.59	51,633.33	51,633.33
Los Banos	28,647.67	66,377.02	28,647.67
Binan Paterno	51.00	30,460.39	51.00
Paranaque	48,183.04	48,014.10	48,014.10
Edsa West	117,115.77	117,743.81	117,115.77
Sta. Mesa Magayayay	23,732.05	23,775.55	23,732.05
Sta. Cruz	57,504.20	57,380.52	57,380.52
Karuhatan	21,700.64	21,595.67	21,595.67
Nolasco	28,564.68	28,197.98	28,197.98
Pasay Burgos	57,109.48	56,493.83	56,493.83
Plaridel	23,061.26	23,269.75	23,061.26
Cloverleaf	19,228.92	6,195.10	6,195.10
Sucat	124,848.85	116,886.16	116,886.16
Cainta Junction	40,635.13	40,620.79	40,620.79
Siniloan	10,427.31	10,469.88	10,427.31
Escolta	37,355.21	39,637.44	37,355.21
Broadway Centrum	77,152.18	75,925.14	75,925.14
Gil Puyat Washington	22,106.08	21,915.17	21,915.17
Malanday	12,805.11	12,746.92	12,746.92
Edsa Libertad	71,041.60	70,824.37	70,824.37
Tanay	13,265.89	13,120.06	13,120.06
Maypajo	15,362.29	15,491.11	15,362.29
Malinta	16,888.53	17,232.89	16,888.53
Naic	29,317.84	30,051.60	29,317.84
Kalentong Pershing	44,432.52	46,257.89	44,432.52
Sta. Maria	52,411.36	51,420.27	51,420.27
Calamba Pabalan	52,501.60	26,766.58	26,766.58
Recto Quezon Blvd.	13,786.47	13,334.08	13,334.08
Balagtas	32,221.22	32,042.61	32,042.61
Novaliches Susano	20,343.04	20,525.59	20,343.04
Taytay	42,149.69	42,265.40	42,149.69
Recto Soler	40,146.43	38,309.46	38,309.46
Harrison Plaza	147,011.51	73,506.88	73,506.88
Gil Puyat - Urban	65,184.62	68,059.37	65,184.62
Masinag	24,046.32	22,563.58	22,563.58
Q. Plaza	87,527.96	88,011.05	87,527.96
Alabang Highway	26,282.40	25,615.96	25,615.96
Pasong Tamo	29,797.84	28,616.25	28,616.25
Edsa Pioneer	8,507.11	8,378.49	8,378.49
Kalookan Plaza	27,092.64	28,108.25	27,092.64

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	October 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Novaliches Quirino	19,295.38	19,245.44	19,245.44
Landmark	43,016.98	43,174.14	43,016.98
Morong	10,173.95	10,615.33	10,173.95
Edsa Shaw	17,958.46	18,576.45	17,958.46
Farmers' Plaza	63,715.58	62,788.04	62,788.04
Fairview	64,648.47	66,645.68	64,648.47
Quezon Avenue	68,061.73	68,791.98	68,061.73
Kalookan Gotesco	87,140.84	88,350.24	87,140.84
Edsa Mayflower	53,534.36	53,364.67	53,364.67
Pasay Rotonda	17,709.74	17,709.14	17,709.14
Roosevelt	23,037.03	24,625.10	23,037.03
Lagro	19,379.38	19,842.32	19,379.38
Quiapo Palanca	10,700.41	10,919.05	10,700.41
Better Living	61,760.46	63,427.76	61,760.46
Pateros	67,850.19	69,440.38	67,850.19
Las Pinas	119,748.28	117,454.84	117,454.84
Bacoar	57,233.77	58,200.36	57,233.77
Imus Cavite	84,865.80	88,712.93	84,865.80
Marikina J. P. Rizal	37,285.53	37,467.64	37,285.53
Tandang Sora	60,967.74	68,293.33	60,967.74
Gil Puyat - Dian	32,969.55	32,402.20	32,402.20
Edsa Ortigas	50,514.31	54,899.27	50,514.31
Ayala Alabang	90,534.18	93,465.72	90,534.18
Silang Cavite	37,870.42	38,563.56	37,870.42
Pasig-San Joaquin	35,053.11	35,065.42	35,053.11
Park Square II	65,009.09	64,229.49	64,229.49
Laong Laan	41,532.16	41,778.91	41,532.16
Sta. Rosa	45,364.18	45,372.79	45,364.18
Cainta Parola	37,773.22	38,261.36	37,773.22
A. Arnaiz	23,229.79	22,109.70	22,109.70
Gagalangin	32,022.18	25,688.64	25,688.64
Edsa Plaza	70,170.86	70,309.62	70,170.86
Meycauyan Highway	29,522.65	29,886.98	29,522.65
Diliman Citimall	123,851.74	125,171.78	123,851.74
Malabon Hulong Duaht	38,692.33	38,646.98	38,646.98
Commonwealth Gotesco	27,795.96	27,879.17	27,795.96
Kalookan Samson Road	9,377.47	10,050.14	9,377.47
Navotas	46,527.99	47,727.40	46,527.99
Cash & Carry	30,918.51	30,928.61	30,918.51
Polo	6,109.23	18,850.24	6,109.23
V. Luna	64,886.53	66,064.96	64,886.53
Olives Plaza	20,079.64	20,017.77	20,017.77
Commonwealth - T. Sora	34,000.91	36,062.04	34,000.91
Nova. Sta. Quiteria	180.59	-	-
Jaka Plaza	70.50	-	-
Pasig Arnaiz	84.50	-	-
Cebu - Leon Kiat	7,874.54	7,983.32	7,874.54
Cebu - Juan Luna	5,661.81	5,661.81	5,661.81
Cagayan T. Neri	38,619.20	39,316.90	38,619.20
Davao Quirino	15,360.22	7,539.23	7,539.23
Tacloban Salazar	-	28,591.97	-
Davao San Pedro	38,398.04	38,608.23	38,398.04
Iloilo Valeria	404,919.45	201,419.43	201,419.43
Davao Lapu-Lapu	3,999.49	3,800.39	3,800.39

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	October 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bacolod Libertad	12,394.79	12,360.10	12,360.10
Zambo. Veterans	18,175.92	9,344.77	9,344.77
Cota. Magallanes	2,810.98	2,842.98	2,810.98
Cagayan J. Borja	11,651.68	11,688.58	11,651.68
Davao C.M. Recto	61,297.19	30,859.90	30,859.90
Davao Bankerohan	5,322.94	5,366.44	5,322.94
Gen. Santos - Acharon	40,560.86	20,476.04	20,476.04
Tacloban Burgos	32,254.77	4,687.37	4,687.37
Cebu Carbon	389.90	1,254.25	389.90
Bacolod Araneta	53,018.29	53,571.73	53,018.29
Ozamis Zamora	24,770.59	24,967.43	24,770.59
Iloilo Iznart	368,239.80	224,557.42	224,557.42
Ormoc Rizal	10,925.10	10,838.45	10,838.45
Cagayan Carmen	5,768.41	5,608.15	5,608.15
Zambo. Climaco	7,632.25	7,643.45	7,632.25
Cebu Fuente	140,585.79	70,285.04	70,285.04
Dumaguete	34,044.12	35,221.61	34,044.12
Butuan	17,251.77	17,261.93	17,251.77
Tagbilaran	28,238.53	29,903.17	28,238.53
Cotabato Plaza	13,132.28	13,379.83	13,132.28
Tacurong	28,279.66	14,620.54	14,620.54
Catbalogan	15,214.88	15,511.49	15,214.88
Pagadian	18,492.10	9,961.78	9,961.78
Iligan	23,225.60	23,862.37	23,225.60
Koronadal Zulueta	26,568.58	26,642.42	26,568.58
Tagum	7,105.27	7,353.95	7,105.27
Tabunok	3,164.28	2,744.05	2,744.05
Cag. Carmen Pub. Market	5,034.41	5,133.50	5,034.41
Gen. Santos - Pioneer	27,447.53	14,066.84	14,066.84
Kalibo	50,551.36	51,650.53	50,551.36
Roxas McKinley	90,101.92	93,315.15	90,101.92
La Paz Iloilo	113,341.32	53,087.33	53,087.33
Iligan Palao	15,250.94	15,500.48	15,250.94
Malaybalay	20,113.20	20,113.20	20,113.20
Valencia Poblacion	9,880.50	9,537.44	9,537.44
Cagayan Lapasan	25,195.00	25,195.00	25,195.00
Mati Mabini	4,855.68	5,126.67	4,855.68
Koronadal Alunan	10,082.04	10,102.64	10,082.04
San Carlos City	2,923.24	3,216.23	2,923.24
Davao - Digos	29,178.14	14,385.95	14,385.95
Iloilo Mabini	31,570.13	31,606.15	31,570.13
Calbayog	3,522.91	3,522.91	3,522.91
San Jose Antique	38,673.02	39,642.87	38,673.02
Cagayan Osmena Cogon	23,616.31	22,366.55	22,366.55
Midsayap	8,722.23	8,507.53	8,507.53
Lapu-lapu	2,806.03	2,806.21	2,806.03
Cotabato Sinsuat	13,852.94	13,763.74	13,763.74
Roxas Roxas	162.42	57,493.31	162.42
Silay	74,529.33	9,142.20	9,142.20
Butuan J. Satorre	3,654.46	2,971.11	2,971.11
Molave	2,563.36	2,690.53	2,563.36
Kidapawan	10,341.59	10,417.44	10,341.59
Dipolog	2,978.96	1,476.50	1,476.50
Ayala Center - Cebu	4,733.12	4,665.60	4,665.60

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	October 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Cataman	1,938.65	1,929.01	1,929.01
	18.00	18.00	18.00
	1,123.13	-	-
	1,086.84	-	-
	72.40	-	-
	32.00	-	-
	77.98	-	-
Grand Total - 20% Sales Discounts given to Senior Citizens (Inclusive of 10% VAT)	P 9,568,665.73	P 9,098,988.73	P 8,662,305.52
Grand Total - 20% Sales Discounts given to Senior Citizens (exclusive of 10% VAT)	P 8,698,787.03	P 8,271,807.94	P 7,874,823.20

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	November 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 41,725.58	P 40,065.32	P 40,065.32
Glorietta	146.80	-	-
Kalookan 9th Avenue	35,109.74	35,925.61	35,109.74
Cubao Romulo	148,038.94	134,401.85	134,401.85
Quiapo	108,335.46	92,977.73	92,977.73
Lagarda Gastambide	13,090.40	12,779.58	12,779.58
Paco Paz	54,746.38	54,187.27	54,187.27
Pasay Taft	42,498.34	42,400.53	42,400.53
Kalentong General	64,315.42	58,171.82	58,171.82
Sangandaan	36,309.56	36,159.11	36,159.11
Cubao Alifara	57,287.19	53,370.49	53,370.49
Baclaran Quilne	33,047.09	33,925.58	33,047.09
Makati J. P. Rizal	79,560.67	81,218.79	79,560.67
Recto Avenida	17,733.24	17,581.41	17,581.41
Magallanes	131,157.19	126,479.08	126,479.08
Trabajo	52,793.39	52,720.52	52,720.52
Blumentritt Avenida	61,913.04	58,486.66	58,486.66
Villalobos	47,275.82	47,733.05	47,275.82
Emilia	57,526.41	57,028.95	57,028.95
Sto. Cristo	17,186.99	19,575.64	17,186.99
Greenhills	158,299.82	180,047.75	158,299.82
San Juan	92,468.59	92,256.85	92,256.85
Pasay Libertad	64,581.39	64,264.63	64,264.63
Congressional	190,310.57	192,375.18	190,310.57
Pasig Mulya	20,415.39	20,546.39	20,415.39
Cubao Quirino	83,469.67	72,918.13	72,918.13
Guadalupe	35,753.07	35,346.37	35,346.37
Baclaran Airport	28,185.75	29,214.91	28,185.75
Espana	43,713.14	43,696.03	43,696.03
Marikina Concepcion	86,686.84	88,247.59	86,686.84
Pasig Mabini	69,695.40	70,222.77	69,695.40
Malabon Plaza	49,276.53	45,975.51	45,975.51
Eamshaw	18,794.07	18,794.07	18,794.07
Bahau	55,348.08	55,276.92	55,276.92
Cavite	70,739.11	74,101.82	70,739.11
Binan Plaza Rizal	34,710.86	35,645.87	34,710.86
Malolos Plaza	66,163.13	62,904.61	62,904.61
Alabang Montillano	50,779.33	47,307.73	47,307.73
Calamba Crossing	27,649.39	27,361.55	27,361.55
Rosario	27,641.77	28,303.85	26,303.85
Binakayan	91,245.94	89,741.89	89,741.89
Malibay	35,052.73	35,271.29	35,052.73
Central Market	40,312.29	40,762.10	40,312.29
Pritil	33,273.84	33,329.50	33,273.84
Sta. Mesa V. Mapa	42,777.25	44,379.60	42,777.25
Marikina dela Paz	63,123.25	66,407.24	63,123.25
Murphy	33,650.40	30,968.36	30,968.36
Del Monte	38,087.63	37,976.13	37,976.13
Nepa Q. Mari	45,301.97	45,860.91	45,301.97
Northbay	19,250.53	19,249.53	19,249.53
Paco Pedro Gil	55,125.56	55,660.82	55,125.56
Shoppesville	140,811.56	140,826.75	140,811.56
Quiapo R. Hidalgo	17,904.37	21,200.99	17,904.37
Kalookan Monumento	49,496.30	49,983.12	49,496.30
Antipolo	26,960.94	27,144.19	26,960.94
San Pedro	67,698.66	67,613.24	67,613.24
Park Square I	62,300.84	62,065.18	62,065.18

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	November 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Novaliches Plaza	38,016.50	38,017.80	38,016.50
Retiro	136,840.90	136,602.00	136,602.00
Kalookan 11th Avenue	18,200.08	18,257.48	18,200.08
Meycauayan Plaza	28,872.38	28,157.45	28,157.45
Sta. Ana	58,480.04	58,695.60	58,480.04
Muntinlupa	31,875.24	31,848.29	31,848.29
Ali Mall	113,546.52	116,134.49	113,546.52
Scout Bartolomeo	247,065.02	246,755.00	246,755.00
Edsa Central	37,846.08	37,908.71	37,846.08
Zapote	52,411.13	52,236.26	52,236.26
Blum. Oroquieta	34,775.20	34,916.05	34,775.20
Los Baños	59,289.65	55,824.83	55,824.83
Binan Paterino	29,718.32	28,943.24	28,943.24
Parañaque	51,001.26	50,831.84	50,831.84
Edsa West	123,842.26	128,953.51	123,842.26
Sta. Mesa Magway	25,519.72	25,434.12	25,434.12
Sta. Cruz	53,976.20	53,689.31	53,689.31
Karuhatan	21,037.59	21,037.59	21,037.59
Nolasco	24,427.75	24,534.45	24,427.75
Passy Burgos	56,986.92	56,411.15	56,411.15
Plaridel	24,550.52	25,078.52	24,550.52
Gloverleaf	6,488.28	6,432.78	6,432.78
Sucat	116,137.46	114,679.64	114,679.64
Cainta Junction	37,965.46	37,888.85	37,888.85
Siniloan	10,880.46	10,827.84	10,827.84
Escolta	36,287.70	36,261.46	36,261.46
Broadway Centrum	83,536.03	84,153.25	83,536.03
Gil Puyat Washington	22,470.68	22,692.90	22,470.68
Malanday	14,385.62	14,385.62	14,385.62
Edsa Libertad	63,849.90	64,442.79	63,849.90
Tanay	20,329.46	16,800.49	16,800.49
Maypajo	18,422.69	18,481.93	18,422.69
Malinta	16,799.78	16,799.05	16,799.05
Naic	31,810.91	32,896.24	31,810.91
Kalentong Pershing	49,607.55	49,823.22	49,607.55
Sta. Maria	53,937.68	53,903.78	53,903.78
Calamba Pabalan	22,326.81	22,380.76	22,326.81
Recto Quezon Blvd.	11,685.92	11,096.15	11,096.15
Balagtas	34,079.03	34,236.44	34,079.03
Novaliches Susano	20,003.33	18,079.24	18,079.24
Taytay	41,481.14	40,813.32	40,813.32
Recto Soler	31,318.90	31,328.90	31,318.90
Harrison Plaza	71,772.89	72,843.68	71,772.89
Gil Puyat - Urban	65,407.15	66,633.83	65,407.15
Masinag	22,208.38	23,792.42	22,208.38
Q. Plaza	84,365.30	83,604.80	83,604.80
Alabang Highway	27,006.34	26,455.18	26,455.18
Pasong Tamo	27,608.51	27,596.21	27,596.21
Edsa Pioneer	8,986.00	8,972.30	8,972.30
Kalookan Plaza	30,916.25	31,076.89	30,916.25
Novaliches Quirino	24,300.14	24,229.03	24,229.03
Landmark	41,938.15	42,054.85	41,938.15
Morong	7,674.17	7,674.17	7,674.17
Edsa Shaw	22,214.59	21,914.59	21,914.59
Farmers' Plaza	77,361.74	75,518.06	75,518.06
Fairview	63,689.60	63,603.20	63,603.20
Quezon Avenue	72,185.48	72,111.45	72,111.45

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	November 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Kalookan Gotesco	77,601.64	80,427.39	77,601.64
Edsa Mayflower	55,822.04	57,444.15	55,822.04
Pasay Rotonda	16,447.32	16,460.21	16,447.32
Roosevelt	26,068.14	25,385.28	25,385.28
Lagro	18,525.03	18,526.75	18,525.03
Quiapo Palanca	9,401.31	9,418.89	9,401.31
Better Living	54,871.81	55,665.53	54,871.81
Pateros	60,820.99	61,752.08	60,820.99
Las Pinas	116,755.37	117,135.93	116,755.37
Bacoor	53,663.81	56,591.19	53,663.81
Imus Cavite	83,981.43	85,596.37	83,981.43
Marikina J. P. Rizal	36,939.76	36,654.02	36,654.02
Tandang Sora	90,912.88	71,886.55	71,886.55
Gil Puyat - Dian	32,452.57	30,995.48	30,995.48
Edsa Ortigas	62,341.76	53,200.18	53,200.18
Ayala Alabang	109,648.03	86,550.60	86,550.60
Silang Cavite	40,243.13	41,997.23	40,243.13
Pasig-San Joaquin	43,604.34	37,268.95	37,268.95
Park Square II	60,447.35	60,338.81	60,338.81
Laong Laan	35,617.04	35,617.04	35,617.04
Sta. Rosa	37,520.44	37,454.22	37,454.22
Cainta Parola	33,306.58	33,420.08	33,306.58
A. Amaiz	24,286.77	23,251.49	23,251.49
Gagalangin	28,686.78	28,521.22	28,521.22
Edsa Plaza	71,432.98	71,435.48	71,432.98
Meycauyan Highway	26,728.44	31,323.25	26,728.44
Diliman Citimall	145,537.33	133,971.55	133,971.55
Malabon Hulong Duaht	33,473.34	33,432.94	33,432.94
Commonwealth Gotesco	51,407.46	51,282.94	51,282.94
Kalookan Samson Road	9,290.00	9,338.80	9,290.00
Navotas	45,613.59	45,900.45	45,613.59
Cash & Carry	32,135.01	32,135.55	32,135.01
Polo	18,544.97	18,544.87	18,544.87
V. Luna	72,944.95	72,538.95	72,538.95
Olives Plaza	17,598.13	18,081.21	17,598.13
Commonwealth - T. Sora	37,801.53	38,194.73	37,801.53
Paso De Blas	3,817.28	3,523.43	3,523.43
Cebu - Leon Klat	6,330.53	6,340.53	6,330.53
Cebu - Juan Luna	6,522.43	4,346.17	4,346.17
Cagayan T. Neri	40,537.70	41,192.67	40,537.70
Davao Quirino	6,814.18	6,640.81	6,640.81
Tacloban Salazar	27,461.51	27,631.63	27,461.51
Davao San Pedro	47,076.59	48,769.42	47,076.59
Iloilo Valeria	181,719.22	194,601.99	181,719.22
Davao Lapu-Lapu	3,592.41	3,711.29	3,592.41
Bacolod Libertad	10,662.19	10,223.69	10,223.69
Zambo. Veterans	8,198.54	8,198.54	8,198.54
Cota. Magallanes	4,641.55	4,641.55	4,641.55
Cagayan J. Borja	11,248.98	11,248.98	11,248.98
Davao C.M. Recto	34,181.43	41,095.38	34,181.43
Davao Bankerohan	3,889.51	3,889.51	3,889.51
Gen. Santos - Acharon	17,568.31	17,279.17	17,279.17
Tacloban Burgos	4,787.57	4,975.42	4,787.57
Cebu Carbon	1,094.83	1,094.83	1,094.83
Bacolod Araneta	46,393.94	46,212.00	46,212.00
Ozamis Zamora	30,136.63	30,136.63	30,136.63
Iloilo Iznart	174,054.41	173,727.73	173,727.73

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	November 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Ormoc Rizal	8,244.08	11,204.87	8,244.08
Cagayan Carmen	3,442.26	3,442.26	3,442.26
Zambo. Climaco	12,287.67	12,338.37	12,287.67
Cebu Fuente	35,494.04	34,264.77	34,264.77
Dumaguete	36,449.96	36,607.17	36,449.96
Butuan	18,469.74	19,487.95	18,469.74
Tagbilaran	29,727.29	29,751.54	29,727.29
Cotabato Plaza	11,502.60	11,537.40	11,502.60
Tacurong	14,472.20	13,829.05	13,829.05
Catbalogan	15,772.03	15,771.76	15,771.76
Pagadian	10,246.57	10,636.91	10,246.57
Iligan	22,378.08	22,378.07	22,378.07
Koronadal Zulueta	22,480.88	22,288.29	22,288.29
Tagum	3,948.90	3,751.77	3,751.77
Tabunok	3,858.34	3,349.35	3,349.35
Cag. Carmen Pub. Market	4,480.54	4,485.47	4,480.54
Gen. Santos - Pioneer	14,594.64	14,062.16	14,062.16
Kalibo	53,965.52	54,692.79	53,965.52
Mandaue Highway	8,218.09	6,204.57	6,204.57
Roxas McKinley	89,187.86	89,356.13	89,187.86
La Paz Iloilo	55,853.03	54,814.42	54,814.42
Iligan Palao	12,853.12	14,089.38	12,853.12
Malaybalay	25,797.84	21,996.49	21,996.49
Valencia Poblacion	8,293.87	8,121.11	8,121.11
Cagayan Lapasan	18,455.04	18,245.74	18,245.74
Mati Mabini	4,298.05	4,298.06	4,298.05
Koronadal Alunan	12,473.61	12,517.81	12,473.61
San Carlos City	3,722.46	3,787.09	3,722.46
Davao - Digos	16,782.36	17,765.03	16,782.36
Iloilo Mabini	16,172.20	33,157.81	16,172.20
Calbayog	4,898.42	4,888.42	4,888.42
San Jose Antique	29,727.51	29,851.01	29,727.51
Cagayan Osmena Cogon	23,104.92	23,242.14	23,104.92
Midsayap	7,894.42	7,766.97	7,766.97
Lapu-lapu	8,018.95	4,324.15	4,324.15
Cotabato Sinsuat	10,985.02	10,985.02	10,985.02
Roxas Roxas	56,633.38	55,371.65	55,371.65
Silay	9,411.72	8,628.79	8,628.79
Butuan J. Satorre	2,229.93	2,229.93	2,229.93
Molave	3,299.56	3,299.56	3,299.56
Kidapawan	9,508.15	9,508.15	9,508.15
Dipolog	1,184.21	2,694.32	1,184.21
Ayala Center - Cebu	5,102.69	5,151.69	5,102.69
Catarman	1,726.43	1,726.43	1,726.43

Grand Total - 20% Sales Discounts given to Senior
Citizens (inclusive of 10% VAT)

P 9,097,424.14 P 9,018,312.61 P 8,905,978.64

Grand Total - 20% Sales Discounts given to Senior
Citizens (exclusive of 10% VAT)

P 8,270,385.58 P 8,198,466.01 P 8,096,344.22

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	November 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should be Basis of Refundable Amount
Bambang	P 41,725.58	P 40,065.32	P 40,065.32
Glorietta	146.80	-	-
Kalookan 9th Avenue	35,109.74	35,925.61	35,109.74
Cubao Remulo	148,038.94	134,401.85	134,401.85
Quiapo	108,335.46	92,977.73	92,977.73
Legarda (Gastambide)	13,090.40	12,779.58	12,779.58
Paco Paz	54,746.38	54,187.27	54,187.27
Pasay Taft	42,498.34	42,400.53	42,400.53
Kalientong General	64,315.42	58,171.82	58,171.82
Sangandaan	36,309.56	36,159.11	36,159.11
Cubao Aurora	57,287.19	53,370.49	53,370.49
Baclaran Quirino	33,047.09	33,925.58	33,047.09
Makati J. P. Rizal	79,560.67	81,218.79	79,560.67
Recto Avenida	17,733.24	17,581.41	17,581.41
Magallanes	131,157.19	126,479.08	126,479.08
Trabajo	52,793.39	52,720.52	52,720.52
Blumentritt Avenida	61,913.04	58,486.66	58,486.66
Villalobos	47,275.82	47,733.05	47,275.82
Ermita	57,526.41	57,026.95	57,026.95
Sto. Cristo	17,186.99	19,575.64	17,186.99
Greenhills	158,299.82	160,047.75	158,299.82
San Juan	92,468.59	92,256.85	92,256.85
Pasay Libertad	64,581.39	64,264.63	64,264.63
Congressional	190,310.57	192,375.18	190,310.57
Pasig Mutya	20,415.39	20,546.39	20,415.39
Cubao Quirino	83,469.67	72,918.13	72,918.13
Guadalupe	35,753.07	35,346.37	35,346.37
Baclaran Airport	28,185.75	29,214.91	28,185.75
Espana	43,713.14	43,696.03	43,696.03
Marikina Concepcion	86,686.84	88,247.59	86,686.84
Pasig Mabini	69,695.40	70,222.77	69,695.40
Malabon Plaza	49,276.53	45,975.51	45,975.51
Eamshaw	18,794.07	18,794.07	18,794.07
Banaue	55,348.08	55,276.92	55,276.92
Cavite	70,739.11	74,101.82	70,739.11
Binan Plaza Rizal	34,710.86	35,645.87	34,710.86
Malolos Plaza	66,163.13	62,904.61	62,904.61
Alabang Montillano	50,779.33	47,307.73	47,307.73
Calamba Crossing	27,649.39	27,361.55	27,361.55
Rosario	27,641.77	26,303.85	26,303.85
Binakayan	91,245.94	89,741.89	89,741.89
Malibay	35,052.73	35,271.29	35,052.73
Central Market	40,312.29	40,762.10	40,312.29
Pritil	33,273.84	33,329.50	33,273.84
Sta. Mesa V. Mapa	42,777.25	44,379.60	42,777.25
Marikina dela Paz	63,123.25	66,407.24	63,123.25
Murphy	33,650.40	30,968.36	30,968.36
Del Monte	38,087.63	37,976.13	37,976.13
Nepa Q. Mart	45,301.97	45,860.91	45,301.97
Northbay	19,250.53	19,249.53	19,249.53
Paco Pedro Gil	55,125.56	55,660.82	55,125.56
Shoppesville	140,811.56	140,826.75	140,811.56
Quiapo R. Hidalgo	17,904.37	21,200.99	17,904.37
Kalookan Monumento	49,496.30	49,983.12	49,496.30
Antipolo	26,960.94	27,144.19	26,960.94
San Pedro	67,698.66	67,613.24	67,613.24
Park Square I	52,300.64	52,065.18	52,065.18

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	November 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Novaliches Plaza	38,016.50	38,017.50	38,016.50
Retiro	136,840.90	136,602.00	136,602.00
Kalookan 11th Avenue	18,200.08	18,257.48	18,200.08
Maygeuyan Plaza	28,872.38	28,157.45	28,157.45
Sta. Ana	58,480.04	58,695.60	58,480.04
Muntinlupa	31,875.24	31,848.29	31,848.29
All Mall	113,546.52	116,134.49	113,846.52
Scout Bottonito	247,065.02	246,755.00	246,755.00
Edsa Central	37,846.08	37,908.71	37,846.08
Zapote	52,411.13	52,236.26	52,236.26
Blum, Oroquieta	34,775.20	34,916.05	34,775.20
Los Banos	59,289.65	55,824.83	55,824.83
Binan Paterio	29,718.32	28,943.24	28,943.24
Paranaque	51,001.26	50,831.84	50,831.84
Edsa West	123,842.26	128,953.51	123,842.26
Sta. Mesa Magsaysay	25,519.72	25,434.12	25,434.12
Sta. Cruz	53,976.20	53,689.31	53,689.31
Karuhatan	21,037.59	21,037.59	21,037.59
Nolasco	24,427.75	24,534.45	24,427.75
Pasay Burgos	56,986.92	56,411.15	56,411.15
Plaridel	24,550.52	25,078.52	24,550.52
Cloverleaf	6,488.28	6,432.78	6,432.78
Sucat	116,137.46	114,679.64	114,679.64
Cainta Junction	37,965.46	37,888.85	37,888.85
Sinloan	10,880.46	10,827.84	10,827.84
Escolta	36,287.70	36,261.46	36,261.46
Broadway Centrum	83,536.03	84,153.25	83,536.03
Gil Puyat Washington	22,470.68	22,692.90	22,470.68
Malanday	14,385.62	14,385.62	14,385.62
Edsa Libertad	63,849.90	64,442.79	63,849.90
Tanay	20,329.46	16,800.49	16,800.49
Maypajo	18,422.69	18,481.93	18,422.69
Malinta	16,799.78	16,799.05	16,799.05
Naic	31,810.91	32,896.24	31,810.91
Kalentong Pershing	49,607.55	49,823.22	49,607.55
Sta. Maria	53,937.68	53,903.78	53,903.78
Calamba Pabalan	22,326.81	22,380.78	22,326.81
Recto Quezon Blvd.	11,685.92	11,096.15	11,096.15
Balagtas	34,079.03	34,238.44	34,079.03
Novaliches Susano	20,003.33	18,079.24	18,079.24
Taytay	41,481.14	40,813.32	40,813.32
Recto Soler	31,318.90	31,328.90	31,318.90
Harrison Plaza	71,772.89	72,843.68	71,772.89
Gil Puyat - Urban	65,407.15	66,633.83	65,407.15
Masinag	22,208.38	23,792.42	22,208.38
Q. Plaza	84,365.30	83,604.80	83,604.80
Alabang Highway	27,006.34	26,455.18	26,455.18
Pasong Tamo	27,608.51	27,596.21	27,596.21
Edsa Pioneer	8,986.00	8,972.30	8,972.30
Kalookan Plaza	30,916.25	31,076.89	30,916.25
Novaliches Quirino	24,300.14	24,229.03	24,229.03
Landmark	41,938.15	42,054.85	41,938.15
Morong	7,674.17	7,674.17	7,674.17
Edsa Shaw	22,214.59	21,914.59	21,914.59
Farmers' Plaza	77,361.74	75,518.06	75,518.06
Fairview	63,689.60	63,603.20	63,603.20
Quezon Avenue	72,185.48	72,111.45	72,111.45

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5812
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	November 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Kalookan Gotesco	77,601.64	80,427.39	77,601.64
Edsa Mayflower	55,822.04	57,444.15	55,822.04
Pasay Rotonda	16,447.32	16,460.21	16,447.32
Roosevelt	26,068.14	25,385.28	25,385.28
Lagro	18,525.03	18,526.75	18,525.03
Quiapo Palanca	9,401.31	9,418.89	9,401.31
Better Living	54,871.81	55,665.53	54,871.81
Pateros	60,820.99	61,752.08	60,820.99
Las Pinas	116,755.37	117,135.93	116,755.37
Bacoor	53,663.81	56,591.19	53,663.81
Imus Cavite	83,981.43	85,596.37	83,981.43
Marikina J. P. Rizal	36,939.76	36,654.02	36,654.02
Tandang Sora	90,912.88	71,886.55	71,886.55
Gil Puyat - Dian	32,452.57	30,995.48	30,995.48
Edsa Ortigas	62,341.76	53,200.18	53,200.18
Ayala Alabang	109,648.03	86,550.60	86,550.60
Silang Cavite	40,243.13	41,997.23	40,243.13
Pasig-San Joaquin	43,604.34	37,268.95	37,268.95
Park Square II	60,447.35	60,338.81	60,338.81
Laong Laan	35,617.04	35,617.04	35,617.04
Sta. Rosa	37,520.44	37,454.22	37,454.22
Calinta Parola	33,306.58	33,420.08	33,306.58
A. Amalz	24,286.77	23,251.49	23,251.49
Gagalangin	28,686.78	28,521.22	28,521.22
Edsa Plaza	71,432.98	71,435.48	71,432.98
Meycauyan Highway	26,728.44	31,323.25	26,728.44
Diliman Citimall	145,537.33	133,971.55	133,971.55
Malabon Hulong Duaht	33,473.34	33,432.94	33,432.94
Commonwealth Gotesco	51,407.46	51,282.94	51,282.94
Kalookan Samson Road	9,290.00	9,338.80	9,290.00
Navotas	45,613.59	45,900.45	45,613.59
Cash & Carry	32,135.01	32,135.55	32,135.01
Polo	18,544.97	18,544.87	18,544.87
V. Luna	72,944.95	72,538.95	72,538.95
Olives Plaza	17,598.13	18,081.21	17,598.13
Commonwealth - T. Sora	37,801.53	38,194.73	37,801.53
Paso De Blas	3,817.28	3,523.43	3,523.43
Cebu - Leon Kiat	6,330.53	6,340.53	6,330.53
Cebu - Juan Luna	6,522.43	4,348.17	4,348.17
Cagayan T. Neri	40,537.70	41,192.67	40,537.70
Davao Quirino	6,814.18	6,640.81	6,640.81
Tacloban Salazar	27,461.51	27,631.63	27,461.51
Davao San Pedro	47,076.59	48,769.42	47,076.59
Iloilo Valeria	181,719.22	194,601.99	181,719.22
Davao Lapu-Lapu	3,592.41	3,711.29	3,592.41
Bacolod Libertad	10,662.19	10,223.69	10,223.69
Zambo. Veterans	8,198.54	8,198.54	8,198.54
Cota. Magallanes	4,641.55	4,641.55	4,641.55
Cagayan J. Borja	11,248.98	11,248.98	11,248.98
Davao C.M. Recto	34,181.43	41,095.38	34,181.43
Davao Bankerohan	3,889.51	3,889.51	3,889.51
Gen. Santos - Acharon	17,568.31	17,279.17	17,279.17
Tacloban Burgos	4,787.57	4,975.42	4,787.57
Cebu Carbon	1,094.83	1,094.83	1,094.83
Bacolod Araneta	46,393.94	46,212.00	46,212.00
Ozamis Zamora	30,136.63	30,136.63	30,136.63
Iloilo Iznaat	174,054.41	173,727.73	173,727.73

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	November 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should be Basis of Refundable Amount
Ormoc Rizal	8,244.08	11,204.87	8,244.08
Cagayan Carmen	3,442.26	3,442.26	3,442.26
Zambo. Climaco	12,287.67	12,338.37	12,287.67
Cebu Fuente	35,494.04	34,264.77	34,264.77
Dumaguete	36,449.96	36,607.17	36,449.96
Butuan	18,469.74	19,487.95	18,469.74
Tagbilaran	29,727.29	29,751.54	29,727.29
Cotabato Plaza	11,502.60	11,537.40	11,502.60
Tacurong	14,472.20	13,829.05	13,829.05
Catbalogan	15,772.03	15,771.76	15,771.76
Pagadian	10,246.57	10,636.91	10,246.57
Iligan	22,378.08	22,378.07	22,378.07
Koronadal Zulueta	22,480.88	22,288.29	22,288.29
Tagum	3,948.90	3,751.77	3,751.77
Tabunok	3,858.34	3,349.35	3,349.35
Cag. Carmen Pub. Market	4,480.54	4,485.47	4,480.54
Gen. Santos - Pioneer	14,594.64	14,062.16	14,062.16
Kalibo	53,965.52	54,692.79	53,965.52
Mandaue Highway	8,218.09	6,204.57	6,204.57
Roxas McKinley	89,187.86	89,356.13	89,187.86
La Paz Iloilo	55,853.03	54,814.42	54,814.42
Iligan Palao	12,853.12	14,089.38	12,853.12
Malaybalay	25,797.84	21,996.49	21,996.49
Valencia Poblacion	8,293.87	8,121.11	8,121.11
Cagayan Lapasan	18,455.04	18,245.74	18,245.74
Mati Mabini	4,298.05	4,298.06	4,298.05
Koronadal Alunan	12,473.61	12,517.81	12,473.61
San Carlos City	3,722.46	3,787.09	3,722.46
Davao - Digos	16,782.36	17,765.03	16,782.36
Iloilo Mabini	16,172.20	33,157.81	16,172.20
Calbayog	4,898.42	4,888.42	4,888.42
San Jose Antique	29,727.51	29,851.01	29,727.51
Cagayan Osmena Cogon	23,104.92	23,242.14	23,104.92
Midsayap	7,894.42	7,766.97	7,766.97
Lapu-lapu	8,018.95	4,324.15	4,324.15
Cotabato Sinsuat	10,985.02	10,985.02	10,985.02
Roxas Roxas	56,633.38	55,371.65	55,371.65
Silay	9,411.72	8,628.79	8,628.79
Butuan J. Satorre	2,229.93	2,229.93	2,229.93
Molave	3,299.56	3,299.56	3,299.56
Kidapawan	9,508.15	9,508.15	9,508.15
Dipolog	1,184.21	2,694.32	1,184.21
Ayala Center - Cebu	5,102.69	5,151.69	5,102.69
Catarman	1,726.43	1,726.43	1,726.43

**Grand Total - 20% Sales Discounts given to Senior
Citizens (inclusive of 10% VAT)**

P 9,097,424.14 P 9,018,312.61 P 8,905,978.64

**Grand Total - 20% Sales Discounts given to Senior
Citizens (exclusive of 10% VAT)**

P 8,270,385.58 P 8,198,466.01 P 8,096,344.22

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	December 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	42,584.13	42,383.36	42,383.36
Glorietta	20,019.20	5,380.27	5,380.27
Makati Northmall S/S	56.90	-	-
Kalookan 9th Avenue	36,243.60	35,755.09	35,755.09
Cubao Romulo	130,832.31	135,401.68	130,832.31
Quiapo	105,547.36	108,028.29	105,547.36
Legarda Genambide	11,986.49	11,347.23	11,347.23
Paco Paz	61,321.72	61,610.71	61,321.72
Pasay Tait	51,295.92	51,404.18	51,295.92
Kalutong General	60,763.07	62,109.35	60,763.07
Sampaloc	40,453.96	40,734.75	40,453.96
Cubao Aurora	58,632.86	58,544.21	58,544.21
Baclaran Quirino	32,115.01	32,094.56	32,094.56
Makati J. P. Rizal	139,482.09	94,344.59	94,344.59
Recto Avenida	19,282.01	19,046.65	19,046.65
Magallanes	145,695.46	148,122.00	145,695.46
Trabajo	55,453.37	54,505.23	54,505.23
Blumentritt Avenida	79,649.69	85,313.13	79,649.69
Villalobos	59,239.80	59,698.54	59,239.80
Ermila	53,494.33	54,319.70	53,494.33
Stc. Cristo	21,007.87	21,570.48	21,007.87
Greenhills	166,064.10	169,458.09	166,064.10
San Juan	86,307.79	86,260.04	86,260.04
Pasay Libertad	65,405.14	65,467.46	65,405.14
Congressional	219,704.24	219,510.23	219,510.23
Pasig Mutya	28,711.35	29,022.35	28,711.35
Cubao Quirino	99,477.04	100,241.88	99,477.04
Guadalupe	44,208.68	44,489.99	44,208.68
Baclaran Airport	32,196.17	32,265.35	32,196.17
Espana	44,647.03	45,394.18	44,647.03
Marikina Concepcion	109,409.33	102,297.72	102,297.72
Pasig Mabini	80,752.03	81,898.13	80,752.03
Malabon Plaza	56,939.58	56,638.95	56,638.95
Earnshaw	19,573.21	19,979.63	19,573.21
Banaue	48,075.92	46,967.26	46,967.26
Cavite	73,015.38	73,189.26	73,015.38
Binan Plaza Rizal	33,816.31	34,878.83	33,816.31
Malolos Plaza	69,533.52	69,514.37	69,514.37
Alabang Montillano	52,768.77	53,034.30	52,768.77
Calamba Crossing	22,115.70	23,015.27	22,115.70
Rosario	28,310.94	28,302.03	28,302.03
Binakayan	94,703.58	95,745.02	94,703.58
Malibay	38,155.16	38,514.52	38,155.16
Central Market	44,502.17	45,237.92	44,502.17
Pritil	30,820.35	31,130.33	30,820.35
Sta. Mesa V. Mapa	42,483.45	43,740.50	42,483.45
Marikina dela Paz	85,566.01	85,083.83	85,083.83
Murphy	37,599.82	37,549.26	37,549.26
Del Monte	42,136.40	42,933.89	42,136.40
Nepa Q. Mart	50,514.81	50,773.35	50,514.81
Northbay	16,949.40	17,802.30	16,949.40
Paco Pedro Gil	62,294.61	61,504.41	61,504.41
Shoppesville	169,275.08	169,215.98	169,215.98
Quiapo R. Hidalgo	25,409.34	25,511.02	25,409.34
Kalookan Monumento	53,372.79	53,428.20	53,372.79

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

	December 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Antipolo	35,133.86	34,624.98	34,624.98
San Pedro	77,153.68	76,884.77	76,884.77
Park Square I	45,695.49	45,711.38	45,695.49
Novaliches Plaza	32,535.89	32,571.23	32,535.89
Retiro	128,340.71	129,533.80	128,340.71
Kalookan 11th Avenue	20,047.29	16,428.45	16,428.45
Maycauyan Plaza	29,566.65	29,576.80	29,566.65
Sta. Ana	68,627.13	68,692.08	68,627.13
Muntinlupa	34,932.70	34,533.39	34,533.39
Ali Mall	98,676.55	106,717.30	98,676.55
Scout Borromeo	200,242.76	201,033.07	200,242.76
Edsa Central	44,931.21	46,042.13	44,931.21
Zapote	58,070.90	58,789.18	58,070.90
Blum. Oroquieta	46,112.47	46,367.90	46,112.47
Los Banos	58,977.89	57,911.27	57,911.27
Binan Paterno	38,497.24	39,221.72	38,497.24
Paranaque	50,718.53	51,247.45	50,718.53
Edsa West	135,175.98	136,841.50	135,175.98
Sta. Mesa Magbaysay	31,684.85	32,399.57	31,684.85
Sta. Cruz	54,521.09	56,088.29	54,521.09
Karuhatan	26,672.93	26,755.13	26,672.93
Nolasco	29,339.36	29,730.47	29,339.36
Pasay Burgos	60.80	60,358.98	60.80
Plaridel	28,131.94	28,260.94	28,131.94
Cloverleaf	7,207.47	7,207.47	7,207.47
Sucot	128,379.59	124,813.68	124,813.68
Cainta Junction	49,132.90	50,471.22	49,132.90
Siniloan	12,985.36	13,126.14	12,985.36
Escolta	39,941.23	40,029.64	39,941.23
Broadway Centrum	84,988.48	85,387.93	84,988.48
Gil Puyat Washington	21,320.36	21,314.56	21,314.56
Malanday	14,544.57	14,550.59	14,544.57
Edsa Libertad	78,642.95	78,645.58	78,642.95
Tanay	18,178.35	18,831.05	18,178.35
Maypajo	19,933.09	20,266.30	19,933.09
Malinta	23,171.91	23,212.16	23,171.91
Naic	30,882.04	30,891.54	30,882.04
Kalientong Pershing	58,863.23	58,768.02	58,768.02
Sta. Maria	54,545.58	55,011.77	54,545.58
Calamba Pabalan	34,057.28	28,379.26	28,379.26
Recto Quezon Blvd.	13,907.94	13,741.23	13,741.23
Balagtas	34,167.73	34,250.39	34,167.73
Novaliches Susano	20,616.52	22,418.44	20,616.52
Taytay	42,884.09	43,480.91	42,884.09
Recto Soler	29,952.50	29,821.17	29,821.17
Harrison Plaza	70,319.50	70,126.11	70,126.11
Gil Puyat - Urban	87,503.51	87,691.30	87,503.51
Masinag	25,532.25	26,113.51	25,532.25
Q. Plaza	88,596.50	90,138.44	88,596.50
Alabang Highway	38,808.79	28,510.65	28,510.65
Pasong Tamo	29,874.86	30,276.89	29,874.86
Edsa Pioneer	13,264.08	13,243.16	13,243.16
Kalookan Plaza	32,676.24	32,777.75	32,676.24
Novaliches Quirino	21,649.66	21,784.86	21,649.66
Landmark	43,082.61	43,477.23	43,082.61

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	December 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Morong	11,463.78	11,595.16	11,463.78
Edsa Shaw	25,384.63	26,096.53	25,384.63
Farmers' Plaza	54,341.19	54,217.81	54,217.81
Fairview	71,927.85	72,998.93	71,927.85
Quezon Avenue	79,127.12	79,513.89	79,127.12
Kalookan Gotesco	85,042.68	85,203.65	85,042.68
Edsa Mayflower	59,920.39	58,297.21	58,297.21
Pasay Rotonda	15,931.83	15,840.78	15,840.78
Roosevelt	29,121.84	29,401.89	29,121.84
Lagro	27,800.60	28,068.44	27,800.60
Quiapo Palanca	11,720.30	12,291.52	11,720.30
Better Living	73,579.87	74,075.85	73,579.87
Pateros	68,655.18	68,145.21	68,145.21
Las Pinas	128,115.64	130,123.23	128,115.64
Bacoor	63,105.93	63,423.63	63,105.93
Imus Cavite	91,186.16	89,126.35	89,126.35
Marikina J. P. Rizal	-	46,848.83	-
Tandang Sora	76,733.07	78,967.21	76,733.07
Gil Puyat - Dian	33,562.82	35,502.52	33,562.82
Edsa Ortigas	53,353.63	53,307.58	53,307.58
Ayala Alabang	103,272.16	104,285.91	103,272.16
Silang Cavite	37,954.38	38,788.93	37,954.38
Pasig-San Joaquin	48,618.32	48,211.34	48,211.34
Park Square II	66,041.15	65,949.97	65,949.97
Laong Laan	32,746.49	33,107.36	32,746.49
Sta. Rosa	44,860.44	43,070.32	43,070.32
Cainta Parola	39,850.18	39,855.37	39,850.18
A. Amaiz	37,150.29	19,143.73	19,143.73
Gagalangin	30,744.41	31,443.21	30,744.41
Edsa Plaza	76,648.23	76,486.14	76,486.14
Meycauayan Highway	27,027.59	26,917.81	26,917.81
Diliman Citimall	178,413.67	178,258.40	178,258.40
Malabon Hulong Duagt	38,516.59	37,958.99	37,958.99
Commonwealth Gotesco	57,981.99	57,984.79	57,981.99
Kalookan Samson Road	9,426.57	9,426.57	9,426.57
Navotas	47,601.79	47,598.73	47,598.73
Cash & Carry	39,758.37	39,741.95	39,741.95
Polo	24,121.96	23,973.32	23,973.32
V. Luna	78,962.12	79,233.71	78,962.12
Olives Plaza	27,637.60	26,107.30	26,107.30
Commonwealth - T. Sora	52,938.86	54,374.53	52,938.86
Nova. Sta. Quiteria	4,974.74	4,970.97	4,970.97
Jaka Plaza	49.95	-	-
Paso De Blas	5,880.37	5,880.37	5,880.37
Cebu - Leon Kiat	7,613.01	8,067.81	7,613.01
Cebu - Juan Luna	1,768.46	2,060.51	1,768.46
Cagayan T. Neri	37,755.30	38,061.25	37,755.30
Davao Quirino	10,418.71	10,496.41	10,418.71
Tacloban Salazar	23,042.27	23,417.96	23,042.27
Davao San Pedro	41,657.40	41,862.52	41,657.40
Iloilo Valeria	202,525.57	201,414.82	201,414.82
Davao Lapu-Lapu	4,693.87	5,186.51	4,693.87
Bacolod Libertad	16,748.41	16,672.75	16,672.75
Zambo. Veterans	9,071.73	8,984.29	8,984.29
Cota. Magallanes	2,930.58	3,125.18	2,930.58

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5812
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	December 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Cagayan J. Borja	12,919.01	12,909.01	12,909.01
Davao C.M. Recto	40,508.54	40,364.65	40,364.65
Davao Bankerohah	4,268.16	4,377.51	4,268.16
Gen. Santos - Asiharon	16,745.18	16,803.88	16,749.18
Tacloban Burgos	4,475.07	4,575.75	4,475.07
Cebu Carbon	804.81	694.93	694.93
Bacolod Arahata	53,044.13	52,387.91	52,387.91
Ozamis Zamora	26,341.31	27,040.15	26,341.31
Iloilo Izart	85,206.11	167,192.11	85,206.11
Ormoc Rizal	10,049.36	10,233.83	10,049.36
Cagayan Camarin	4,134.12	4,685.37	4,134.12
Zambo. Olimao	12,788.49	12,788.25	12,788.25
Cebu Fuente	28,599.32	29,326.47	28,599.32
Dumaguete	30,568.88	31,110.47	30,568.88
Butuan	19,740.64	19,677.59	19,677.59
Tagbilaran	30,416.10	29,759.65	29,759.65
Cotabato Plaza	16,463.00	16,569.99	16,463.00
Tacurong	11,366.51	12,352.05	11,366.51
Catbalogan	15,873.46	16,216.69	15,873.46
Pagadian	8,395.34	8,502.30	8,395.34
Iligan	20,421.17	20,474.06	20,421.17
Koronadal Zulueta	28,042.18	28,055.18	28,042.18
Tagum	5,952.60	6,067.96	5,952.60
Tabunok	2,980.30	2,998.30	2,980.30
Cag. Carmen Pub. Market	5,180.60	4,865.16	4,865.16
Gen. Santos - Pioneer	12,795.95	12,842.66	12,795.95
Kaliibo	51,247.19	51,193.48	51,193.48
Mandaue Highway	5,062.29	4,825.32	4,825.32
Roxas McKinley	95,876.30	93,431.67	93,431.67
La Paz Iloilo	54,122.51	56,867.59	54,122.51
Iligan Palao	17,074.60	17,074.60	17,074.60
Malaybalay	23,932.15	23,950.15	23,932.15
Valencia Poblacion	8,581.78	8,581.69	8,581.69
Cagayan Lapasan	19,505.39	19,733.74	19,505.39
Mati Mabini	3,412.42	3,412.42	3,412.42
Koronadal Alunan	8,891.08	9,143.93	8,891.08
San Carlos City	3,506.50	3,710.15	3,506.50
Davao - Digos	18,636.55	19,028.90	18,636.55
Iloilo Mabini	33,972.70	34,152.49	33,972.70
Calbayog	4,104.42	4,104.42	4,104.42
San Jose Antique	38,040.77	37,803.03	37,803.03
Cagayan Osmena Cogon	39,474.39	39,533.76	39,474.39
Midsayap	8,597.23	8,681.33	8,597.23
Lapu-lapu	2,911.99	2,911.99	2,911.99
Cotabato Sinsuat	8,745.56	9,460.21	8,745.56
Roxas Roxas	52,775.79	54,124.33	52,775.79
Silay	10,574.29	11,006.04	10,574.29
Butuan J. Satorre	3,138.04	3,102.08	3,102.08
Molave	4,606.11	4,606.41	4,606.11
Kidapawan	11,218.54	12,022.12	11,218.54
Dipolog	3,571.32	3,454.67	3,454.67
Ayala Center - Cebu	5,281.16	5,468.60	5,281.16
Catarman	2,383.90	2,372.94	2,372.94
	777.85	-	-
	801.60	-	-

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS**

Branch	December 1985		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
	301.93	-	-
	62.40	-	-
	157.95	-	-

**Grand Total - 20% Sales Discounts given to Senior
Citizens in 1985 (inclusive of 10% VAT)**

P 9,622,336.50 P 9,768,586.47 P 9,487,738.66

**Grand Total - 20% Sales Discounts given to Senior
Citizens in 1985 (exclusive of 10% VAT)**

P 8,747,578.64 P 8,880,533.15 P 8,625,216.96

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
SCHEDULE OF 20% SALES DISCOUNTS
TO SENIOR CITIZENS

Branch	For the year 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 370,141.72	P 340,536.71	P 338,829.52
Glorietta	21,205.52	5,774.32	5,774.32
Makati Northmall S/S	75.45	-	-
Kalookan 9th Avenue	343,788.35	343,090.39	336,792.31
Cubao Romulo	1,097,261.45	1,100,204.20	1,081,177.20
Quiapo	943,385.20	948,710.23	923,124.03
Legarda Gastambide	107,529.01	109,405.37	105,904.41
Paco Paz	485,896.09	481,925.11	480,173.15
Pasay Taft	550,040.88	550,882.28	544,611.03
Kalientong General	584,974.67	581,899.83	577,791.34
Sangandaan	383,877.55	387,704.70	381,434.16
Cubao Aurora	568,255.66	528,522.59	526,830.18
Baclaran Quirino	336,887.29	299,538.15	296,698.43
Makati J. P. Rizal	762,145.56	795,452.04	714,530.08
Recto Avenida	146,289.71	147,101.64	144,938.35
Magallanes	1,326,650.79	1,246,934.61	1,239,178.82
Trabajo	512,682.59	562,994.29	508,859.34
Blumentritt Avenida	517,796.46	520,849.81	512,928.04
Villalobos	457,561.70	460,693.06	453,983.98
Ermita	514,281.28	514,221.54	511,774.43
Sto. Cristo	174,894.85	178,739.40	174,346.26
Greenhills	1,351,281.53	1,353,000.25	1,338,892.59
San Juan	961,366.81	880,737.95	877,490.68
Pasay Libertad	626,071.05	621,346.27	618,861.51
Congressional	1,887,615.70	1,893,693.20	1,874,938.61
Pasig Mutya	257,563.91	243,923.09	227,104.36
Cubao Quirino	813,521.74	806,599.67	797,743.26
Guadalupe	368,207.22	371,924.74	367,408.67
Baclaran Airport	287,377.67	292,195.24	286,770.02
Romulo Self-Service	275.84	-	-
Espana	462,238.75	418,078.91	416,176.94
Marikina Concepcion	906,436.64	893,780.29	889,867.34
Pasig Mabini	696,719.96	725,951.36	693,363.53
Malabon Plaza	563,630.50	556,639.82	555,711.77
Earnshaw	177,064.17	179,311.34	175,944.50
Banaue	491,481.74	489,767.44	487,089.32
Cavite	725,200.73	732,561.55	724,803.52
Binan Plaza Rizal	289,487.51	291,122.43	286,936.96
Malolos Plaza	714,997.82	701,869.98	700,798.04
Alabang Montillano	473,698.15	432,439.89	426,404.80
Calamba Crossing	316,101.65	296,431.02	292,208.48
Rosario	231,242.43	231,205.39	228,816.94
Binakayan	857,449.62	854,658.56	847,216.39
Malibay	363,634.99	368,258.09	362,433.45
Central Market	343,253.77	344,657.05	340,454.53
Pritil	253,182.81	255,245.38	250,698.70
Sta. Mesa V. Mapa	371,864.88	373,403.17	368,706.68
Marikina dela Paz	689,733.58	692,954.20	686,755.94
Murphy	329,213.14	329,658.25	324,670.21
Del Monte	349,745.79	341,890.40	338,560.89
Nepa Q. Mart	490,848.02	488,815.41	485,105.55
Northbay	185,823.43	187,153.79	185,203.42
Paco Pedro Gil	572,861.19	576,217.92	570,177.42
Shoppesville	1,395,540.99	1,340,937.55	1,338,237.40
Quiapo R. Hidalgo	187,675.81	192,450.55	187,492.90

MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
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TO SENIOR CITIZENS

Branch	For the year 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 370,141.72	P 340,536.71	P 335,829.52
Kalookan Monumento	522,251.23	546,541.51	507,298.71
Antipolo	274,799.72	276,972.70	273,681.76
San Pedro	774,140.58	769,798.82	768,708.89
Park Square I	462,632.52	493,975.17	459,019.78
Novaliches Plaza	334,993.62	335,364.27	334,150.82
Retiro	1,181,312.74	1,185,606.54	1,178,050.15
Kalookan 11th Avenue	202,468.40	199,375.13	197,316.24
Meycauyan Plaza	279,723.96	284,825.33	277,990.19
Sta. Ana	562,937.97	561,945.94	561,069.27
Muntinlupa	331,727.36	325,752.69	322,583.34
Ali Mall	883,754.90	862,631.08	834,888.47
Scout Borromeo	1,888,768.94	1,849,089.32	1,847,583.85
Edsa Central	405,284.78	412,846.73	402,096.44
Zapote	625,351.32	538,185.54	536,363.66
Blum. Oroquieta	400,000.03	397,797.32	396,594.80
Los Banos	605,082.68	638,640.20	598,564.96
Binan Paterno	266,412.57	297,367.37	264,770.68
Paranaque	536,337.27	535,174.87	529,938.40
Edsa West	1,226,304.79	1,211,757.41	1,193,063.77
Sta. Mesa Magsaysay	286,043.29	293,493.58	285,007.97
Sta. Cruz	576,915.03	574,234.82	570,186.24
Karuhatan	229,999.37	230,134.05	228,580.27
Nolasco	289,194.99	285,800.64	282,700.54
Pasay Burgos	567,056.40	609,374.63	549,060.21
Plaridel	248,230.02	252,979.80	247,646.96
Cloverleaf	79,759.39	54,343.26	53,421.34
Sucat	1,155,198.15	1,142,454.54	1,134,781.16
Cainta Junction	395,536.56	397,461.07	391,222.89
Siniloan	121,742.42	120,095.19	119,653.18
Escolta	299,741.09	302,640.03	299,142.41
Broadway Centrum	804,515.27	800,360.31	794,940.06
Gil Puyat Washington	174,319.48	183,127.73	172,416.38
Malanday	137,419.93	147,243.48	136,409.07
Edsa Libertad	706,946.87	673,659.97	670,628.48
Tanay	160,186.60	160,886.06	155,437.51
Maypajo	170,191.10	171,990.80	169,614.84
Malinta	164,545.82	156,063.27	155,283.43
Naic	305,027.35	289,351.95	286,111.03
U.N. Taft	99.00	99.00	99.00
Kalentong Pershing	485,508.95	481,553.54	477,992.08
Sta. Maria	492,692.03	496,192.45	488,692.55
Calamba Pabalan	306,151.03	278,440.14	273,107.95
Recto Quezon Blvd.	116,357.48	113,491.89	112,997.65
Balagtas	321,451.98	323,869.14	319,442.28
Novaliches Susano	213,893.10	215,997.51	211,587.50
Taytay	374,961.55	375,872.68	373,858.74
Recto Soler	301,202.81	300,118.51	298,641.87
Harrison Plaza	757,889.36	686,760.69	681,611.55
Gil Puyat - Urban	656,518.20	655,923.94	651,361.18
Masinag	197,166.20	199,650.90	194,947.87
Q. Plaza	860,503.07	781,446.79	776,954.55
Alabang Highway	278,095.87	269,358.69	264,334.42
Pasong Tamo	295,099.73	300,430.24	290,839.21
Edsa Pioneer	90,806.70	90,133.84	89,181.08

**MERCURY DRUG CORPORATION
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 5612
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Branch	For the year 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 370,141.72	P 340,536.71	P 335,829.52
Kalookan Plaza	306,214.69	309,029.71	305,993.17
Novaliches Quirino	208,841.03	212,018.37	208,216.99
Landmark	414,641.58	396,730.12	393,621.19
Morong	108,531.61	110,938.52	108,472.63
Edsa Shaw	195,100.75	197,277.84	191,666.21
Farmers' Plaza	587,259.15	619,695.36	582,059.10
Fairview	605,818.49	605,218.12	601,687.82
Quezon Avenue	681,452.93	687,448.53	680,141.38
Kalookan Gotesco	860,554.28	847,558.99	841,673.73
Edsa Mayflower	568,992.96	567,945.86	562,538.90
Pasay Rotonda	174,236.40	176,890.18	173,509.85
Roosevelt	245,061.85	245,871.35	243,239.70
Lagro	218,796.79	219,518.82	218,030.72
Quiapo Palanca	107,532.99	108,510.43	106,686.26
Better Living	656,717.51	665,217.09	656,361.98
Paleros	631,563.68	633,678.11	626,076.64
Las Pinas	1,150,626.59	1,149,306.04	1,144,480.48
Bacoor	620,298.06	625,425.76	617,534.11
Imus Cavite	881,772.40	887,292.65	876,576.09
Marikina J. P. Rizal	314,301.62	357,294.02	307,780.47
Tandang Sora	708,716.44	699,181.68	687,438.49
Gil Puyat - Dian	344,718.53	346,452.28	342,254.75
Edsa Ortigas	506,712.38	489,864.77	484,081.95
Ayala Alabang	893,099.73	871,304.54	866,788.31
Silang Cavite	371,082.69	379,911.01	370,121.33
Pasig-San Joaquin	357,066.32	340,355.78	339,654.63
Park Square II	575,852.58	556,855.84	556,249.01
Laong Laan	392,564.35	393,126.97	391,454.69
Sta. Rosa	425,343.35	424,417.66	422,274.43
Cainta Parola	318,940.51	318,991.78	315,916.56
A. Arnaiz	191,492.79	157,311.75	156,529.21
Gagalangin	262,993.65	256,045.26	254,024.59
Edsa Plaza	614,992.02	608,959.27	607,407.28
Meycauyan Highway	354,402.99	356,118.08	325,821.41
Diliman Citimall	1,217,503.21	1,148,258.14	1,137,837.80
Malabon Hulong Duaht	438,125.32	377,794.83	375,790.11
Commonwealth Gotesco	496,953.82	501,467.53	495,191.49
Kalookan Samson Road	91,791.22	92,626.81	91,271.35
Navotas	381,928.25	385,350.97	380,849.56
Cash & Carry	257,349.38	265,345.46	257,272.71
Sta. Mesa II S/S	106.00	-	-
Sucat Self Service	159.00	-	-
Polo	156,792.30	150,888.37	137,895.65
Lagro Self Service	280.56	-	-
Edsa Mayflower S/S	631.03	-	-
Shoppesville S/S	68.60	-	-
V. Luna	371,086.73	368,887.34	365,274.69
Hagonoy	80.00	-	-
Olives Plaza	98,078.02	80,667.67	80,184.59
Novaliches Baesa	96.00	-	-
Cainta Sta. Lucia	187.00	-	-
Commonwealth - T. Sora	134,532.59	138,564.06	134,450.69
Cainta Ortigas Ext.	85.00	-	-
Rosario Cavite	32.37	-	-

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Branch	For the year 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 370,141.72	P 340,536.71	P 336,829.52
Tagaytay	51.00	-	-
Montalban	451.41	-	-
Nova. Sta. Quiteria	5,155.33	4,970.97	4,970.97
Jaka Plaza	120.45	-	-
Pasig Amal	84.50	-	-
Paso De Blas	9,697.65	9,403.80	9,403.80
Cebu - Laon Klat	68,788.37	69,700.72	68,182.94
Cebu - Juan Luna	51,458.48	49,793.35	48,849.71
Cagayan T. Neri	441,786.26	441,550.77	439,079.65
Davao Quirino	84,658.04	75,443.00	74,980.77
Tacloban Salazar	254,869.88	282,546.51	251,961.90
Davao San Pedro	405,479.15	410,809.21	403,849.00
Iloilo Valeria	2,142,012.83	1,808,802.15	1,792,878.44
Davao Lapu-Lapu	42,043.61	43,114.48	41,752.96
Bacolod Libertad	196,291.40	125,977.29	124,684.68
Zambo. Veterans	73,861.71	66,014.74	64,774.43
Cota. Magallanes	40,749.91	40,596.28	39,825.44
Cagayan J. Borja	143,895.37	144,012.86	143,470.82
Davao C.M. Recto	314,241.18	293,113.18	282,959.51
Davao Bankerohan	40,921.85	39,706.01	39,373.92
Gen. Santos - Acharon	233,934.21	215,023.53	211,762.14
Tacloban Burgos	79,009.07	45,360.57	44,520.32
Cebu Carbon	9,878.17	10,936.53	9,768.29
Bacolod Araneta	520,349.43	489,032.46	483,536.11
Ozamis Zamora	267,298.65	265,680.22	263,766.71
Iloilo Iznart	1,874,151.26	1,767,801.42	1,685,117.08
Ormoc Rizal	88,239.03	92,053.31	87,735.56
Cagayan Carmen	60,536.72	56,247.52	54,876.13
Zambo. Climaco	128,170.16	97,740.03	97,017.60
Cebu Fuente	443,151.95	375,855.81	371,534.23
Dumaguete	302,308.67	303,292.69	300,528.52
Butuan	234,793.32	236,594.70	219,405.44
Tagbilaran	351,868.19	339,017.22	335,105.49
Cotabato Plaza	151,307.03	150,063.09	149,476.09
Tacurong	152,653.18	133,881.76	132,548.01
Catbalogan	135,783.17	139,047.00	135,353.41
Pagadian	97,211.08	88,404.29	87,247.99
Iligan	216,944.07	216,353.71	214,818.49
Koronadal Zulueta	263,996.08	263,595.25	262,450.27
Tagum	55,801.44	56,200.08	54,831.70
Tabunok	28,677.39	27,800.20	27,543.92
Cag. Carmen Pub. Market	59,548.39	51,831.52	50,996.46
Gen. Santos - Pioneer	160,589.07	148,703.35	146,078.41
Kalibo	546,135.23	571,120.84	543,332.15
Mandaue Highway	46,961.50	44,762.17	44,342.52
Roxas McKinley	959,352.59	885,508.41	880,241.24
La Paz Iloilo	634,584.77	572,616.94	566,995.31
Iligan Palao	175,979.42	179,758.78	175,806.84
Malaybalay	230,122.93	226,422.36	225,183.52
Valencia Poblacion	83,953.69	82,860.57	82,524.72
Cagayan Lapasan	195,181.84	215,333.81	193,109.78
Mati Mabini	37,441.68	34,821.26	33,693.40
Koronadal Alunan	97,471.59	98,806.94	96,887.02
San Carlos City	30,745.78	31,462.69	30,487.27

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Branch	For the year 1995		
	Per Register of Senior Citizens Sales Trans. (Exhs. M-6 to M-17)	Per CPA's Report (Exhs. M-3 & M-4)	Should-be Basis of Refundable Amount
Bambang	P 370,141.72	P 340,536.71	P 335,829.52
Davao - Digos	165,503.77	150,010.82	148,525.62
Iloilo Mabini	314,181.50	328,841.38	311,219.71
Calbayog	44,795.91	45,392.42	44,672.49
San Jose Antique	345,750.24	345,088.76	340,335.39
Cagayan Osmena Cogon	261,616.61	261,564.03	267,106.92
Midsayap	85,314.56	85,920.29	84,780.34
Lapu-lapu	28,336.01	23,283.41	23,155.42
Cotabato Sinsuat	108,664.47	108,427.31	107,554.07
Roxas Roxas	433,242.96	451,542.11	387,389.08
Silay	136,578.64	71,475.59	70,148.16
Butuan J. Satorre	18,022.67	17,082.94	17,082.94
Molave	23,198.65	23,863.52	23,190.43
Kidapawan	59,148.90	59,780.08	58,665.02
Dipolog	11,358.10	11,151.05	9,640.94
Ayala Center - Cebu	25,196.64	25,293.76	25,057.32
Catarman	7,890.18	7,898.14	7,869.58
	795.85	18.00	18.00
	1,940.03	-	-
	1,431.87	-	-
	164.05	-	-
	426.53	-	-
	114.38	-	-
	114.62	-	-
Grand Total - 20% Sales Discounts given to Senior Citizens in 1995 (inclusive of 10% VAT)	P 88,430,079.05	P 86,770,336.97	P 85,169,725.44
Grand Total - 20% Sales Discounts given to Senior Citizens in 1995 (exclusive of 10% VAT) Citizens (exclusive of 10% VAT)	P 80,390,980.95	P 78,882,124.52	P 77,427,023.13
PER PETITION FOR REVIEW	P 80,158,974.00		
DIFFERENCE	P 232,006.95		