



## Tax in a Dot Hot and fresh!

Dear Valued Clients and Friends,

eFPS enrollment briefing for TAMP taxpayers

Under Revenue Regulations (RR) No. 10-2014, the BIR has made it mandatory for taxpayers under the Taxpayer Account Management Program (TAMP) to file their returns and pay taxes through the Electronic Filing and Payment System (eFPS).

Those considered as Taxpayer Account Management Program (TAMP) taxpayers are top business taxpayers that account for at least 80% of district collections as identified by the Revenue District Offices (RDOs). Taxpayers receive notification from the RDOs of their inclusion in the TAMP.

To assist TAMP taxpayers in enrolling with the eFPS, Revenue District Office Nos. 47 (East Makati) and 50 (South Makati) shall conduct a briefing on the eFPS enrollment procedures for TAMP taxpayers under their jurisdiction. The tax briefing of RDO 50 (South Makati) shall be held on March 5, 2015, 1:30 – 5:00 pm at G/F Atrium Bldg., Makati Avenue, Makati City while the briefing of RDO 47 is scheduled on March 10, 2015 from 9:00 am to 12:00 pm at the 7th floor of the BIR Regional Office Building, 313 Sen. Gil Puyat Avenue, Makati City.

Please contact the following for any questions:

**Fredieric B. Landicho**

Tax Partner

[flandicho@deloitte.com](mailto:flandicho@deloitte.com)

+63 2 581 9043

**Richard R. Lapres**

Tax Partner

[rlapres@deloitte.com](mailto:rlapres@deloitte.com)

+63 2 581 9044

**Walter L. Abela, Jr.**

Tax Partner

[wabela@deloitte.com](mailto:wabela@deloitte.com)

+63 2 581 9034

**Deloitte.**

[Member of Deloitte Touche Tohmatsu Limited](#)

19th Floor Net Lima Plaza  
5th Avenue corner 26th Street  
Bonifacio Global City, Taguig  
Philippines 1634

© 2015 Navarro Amper & Co.

Deloitte refers to one or more Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/ph/about](http://www.deloitte.com/ph/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's approximately 200,000 professionals are committed to becoming the standard of excellence.

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this publication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.