

**REPUBLIKA NG PILIPINAS**  
**KAGAWARAN NG PANANALAPI**  
**KAWANIHAN NG RENTAS INTERNAS**  
Agham Road, Diliman, Quezon City

23 December 2005

**REVENUE MEMORANDUM CIRCULAR NO. 74 - 2005**

**SUBJECT :** Deadline for Availment of Enhanced Voluntary Assessment Program (EVAP) for Taxable Year 2004 and Prior Years Under Certain Conditions

**TO :** All Revenue Officers and Others Concerned

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The Enhanced Voluntary Assessment Program (EVAP) for Taxable Year 2004 and Prior Years Under Certain Conditions pursuant to the provisions of Revenue Regulations No. 18-2005 is valid until December 30, 2005. However, said date is a legal holiday. Thus, taxpayers can still avail thereof up to the first working day of January 2006.

All concerned are hereby enjoined to strictly implement this Circular.

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

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