

EMELINO T MAESTRO, CPA

- PROFILE -

“Won several tax cases at the Fiscals’ level of the Department of Justice and Municipal Trial Courts” * “Helped more than 100s of Corporate and Individual Clients against Self-Incrimination” * “Empowered Educators, Employees and Taxpayers” * “Reduced BIR Assessments Substantially” “Cancelled BIR Audits and Subpoena” * “With clients from France, Korea, Japan, New Zealand, Taiwan, and the Philippines” * “Advocates Transparency & Better Welfare for the Tax Paying Public

Mission:

To honor GOD in all we do; and to educate taxpayers of their tax responsibilities, remedies and rights and help them exercise such accordingly

Vision:

1. To achieve objectivity and transparency in the Philippine tax system with the end view of reducing, if cannot be totally eliminated, graft and corruption;
2. To encourage compliance to tax laws not only by taxpayers but also, most importantly, the BIR officials; and
3. To contribute to the betterment of the lives of and creation of jobs for the Filipino people

Philosophy:

Tax is the lifeblood of the Philippine government. Thus, the major source of its well-being came from taxpayers. Therefore, taxpayers, as ETM believes and advocates, should be served with outmost care and dedication and with prompt service and honest intention.

Achievements as a Tax Practitioner:

- Won numerous cases at the Fiscals' Offices of the Department of Justice
- Cancelled 3 BIR Letters of Authority and a BIR Subpoena Duces Tecum for Quality Packaging Corporation;
- Cancelled a BIR Subpoena Duces Tecum for Kenstar Travel Corp.
- Reduced from P89 Million to P18 Million BIR for Supplu Oilfield Services, Inc
- Eliminated Tax Assessment of P500 Million for JD Legaspi Construction (contractor of Diosdado Macapagal Avenue located at Reclamation Area, Pasay City);
- Assisted Wyeth Phils., Inc (Maker of Promil and Bonna infant milk brands) in obliging BIR Revenue Officers to amend P1 Billion Tax Assessment to P1.8 Million
- Protected ABS-CBN Bayan Foundation's tax right's and privileges leading to BIR officials to abandon of their tax investigation;
- Handled successfully criminal case filed at Makati Fiscal's Office against PMC Polytex Marketing;
- Won two [2] criminal cases filed by the BIR against himself and two of his clients
- ...and the list keeps on going.

Resource Speaker:

1. **Department of Trade and Industries**
2. **GMA Network Inc**
3. **ABS-CBN Broadcasting Network**
4. **Philippine Marketing Association**
5. **Center for Small Entrepreneurs**
6. **Pasay- Makati Realtors Board Inc.**
7. **Production Management Association of the Philippines**
8. **Paranaque-Las Pinas-Alabang Realtors Board Inc.**
9. **The Associations of Semiconductor Electronics**
10. **The Pest Control Associations of the Philippines**
11. **Rotary Club of Hiyas Manila District 3810**
12. **Entrepreneurs Society of the Philippines**
13. **Fil-Negosyo**

14. **DWIZ Radio Program ‘BOSES’**
15. **Wyeth Philippines**
16. **And the list goes on**

Clientele: (Past and Present)

ABS-CBN Bayan Foundation Inc	Toei Animation Corporation
Apexcom Network Phils Inc	Dermclinic
ARCE Foods	Pro-Log Philippines
California Pizza Kitchen	Healthway Medical Center
Clarity Aesthetics Center	Sany Seiki Stainless Steel Corp.
Cravings Restaurant	Tiger Machinery and Industrial Corp
De Jesus Enterprises Inc	Aristocrat Restaurant
Dong Seung Inc	Prime Global Solutions Inc
Goldiline Corporation	Quality Packaging Corporation
Hitec RCD Inc	KIP, Inc
Infomand Phils Inc	ARCCO Corporation
JK Salazar Inc	Shakey’s Restaurant
Keon Yang Industries (Phils) Inc	COWI-Philippines Inc
Lease Master Transport Corporation	De Los Santos Medical Center
Midas Project Realty	Jollibee – PHG-Taft Avenue
Mr. Ryan Cayabyab Music Studio	Mr. Freddie ‘Anak’ Aguilar and his corporations
New Del Monte Lumber and Hardware	Center for Culinary Arts, Inc
PhilKo Peroxide Corporation	Atty. Mai Araneta Flor
Resources and Investments Corporate House, Inc	JD Legaspi Construction
Selecta Feeds	Tao Commodities Inc
SkyFreight Forwarders	Dizon Farm Fresh
St. Luke’s Rehab	First Valle Verde Homeowners Association
Supply Oilfields Services Inc	Tokyo Byokane Phils
The New India Assurance Co.	RTS Farm Network
WSP Asia Phils Inc	SOGO International
Planter’s Choice Agro Products	Pace Electro Systems

And the list keeps on growing ...

Author:

- ◆ Enhanced National Tax Accounting Code
- ◆ Tax Investigation Procedures
- ◆ BIR's Surcharges
- ◆ BIR's Audit Program and Assessment Procedures
- ◆ BIR's Estate Tax: Understanding, Accounting and Reporting
- ◆ Tax Loopholes: Exposed
- ◆ BIR's Code of Conduct (Publisher)
- ◆ BIR's The Revenue Officer's Tax Audit Techniques (Publisher)
- ◆ Tax Code (Publisher)
- ◆ 2000 Value Added Tax Rulings
- ◆ 2001 Value Added Tax Rulings
- ◆ 2002 Value Added Tax Rulings
- ◆ Tax Fraud : A Guide 2 Tax Honesty
- ◆ The MIND of the Tax Strategist
- ◆ The NEW Handling BIR Audit
- ◆ InnoVATion: VAT Bookkeeping, Accounting and Reporting
- ◆ Payroll Tax Accounting and Documentation
- ◆ Tax Amnesty Even There is No Tax Amnesty Offer
- ◆ Updated Tax Code
- ◆ Mga Siniping Batas Ukol sa Katiwalian sa Gobyerno
- ◆ Fiscal Mandated Duties
- ◆ others [on sale at National Bookstores / Central Bookstores]

Founding Chairman:

Tax Agent Training and Learning Center – The First in Asia and in the Philippines. It teaches tax accounting and taxation the way legally it is.

Tax Accountant Society (TAS), Inc. – The National Organization of DOF and BIR Accredited Tax Agents

Auditor Ng Bayan Group (Auditor) Inc – A non-governmental organization whose mission is to promote and protect taxpayers rights and helps taxpayers exercise these rights.

Licenses Earned

Certified Public Accountant and Tax Agent

Tax Agent. Those who are engaged in the regular preparation, certification, audit and filing of tax returns, information returns or other statements or reports required by the Tax Code or Regulations; those who are engaged in the regular preparation of requests for ruling, petition for re-investigation, protests, requests for refund or tax credit certificates, compromise settlement and/or abatement of tax liabilities and other official papers and correspondence with the Tax Authority (TA), and other similar or related activities; or those who regularly appear in meetings, conferences, and hearings before any office of the TA officially on behalf of a taxpayer or client in all matters relating to a client's rights, privileges, or liabilities under laws or regulations administered by the TA, shall be deemed to be engaged in tax practice and are required to apply for accreditation.

Schools:

- Pamantasan ng Lungsod ng Maynila
Intramuros, Manila
- C. Arellano High School
Sta. Cruz, Manila
- Andres Bonifacio Elementary School
Tayuman, Manila

Available Professional Services - Outsourcing

- **Tax Audit and Consultation**
- **Tax Accounting and Bookkeeping**
- **Certification of Financial Statements and Tax Returns**
- **Financial, Operational, Management or Fraud Audit**
- **Public and In-house Tax and Accounting Seminars, Workshops, Mentoring, Coaching and Lectures**

- **Handling of BIR Assessments and Letters of Authority**
- **Business Registration:**
 - Securities and Exchange Commission
 - Department of Trade and Industry
 - Philippine Contractors Accreditation Board
 - Provincial, Municipal and City Local Government – Mayor's Permit
 - Tax Authority – BIR/DOF/BOC
 - Social Security System/ Philhelath/ PagIBIG/ Medicare
 - Philippine Economic Zone Authority
 - Others
- **Land Registration**
 - Land Registration Authority
 - Register of Deeds
 - Local Government Unit
 - Tax Authority

AFFORDABLE PROFESSIONAL FEE

We have a SOCIALIZED PRICING STRUCTURE. Those who have less in life shall pay less or even get our professional services FREE. Those who have more in life shall pay reasonably and fairly.

Our professional fee is neither an expense nor a cost but an investment.

THANK YOU SO MUCH FOR READING THIS.