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

November 26, 2020

# REVENUE MEMORANDUM CIRCULAR NO. 125-2020

**SUBJECT** : **Availability of BIR Form No. 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) January 2018 (ENCS) in the Electronic Filing and Payment System (eFPS)**

**TO** : **All Internal Revenue Officers, Employees, and Others Concerned**

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This Circular is being issued to disseminate the availability of BIR Form No. 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) January 2018 (ENCS) in the Electronic Filing and Payment System (eFPS).

Withholding Agents (WAs)/Payors who are eFPS filers shall use the BIR Form No. 1601-C January 2018 (ENCS) in filing and remitting the taxes withheld on compensation in accordance with business industry grouping as set forth in Revenue Regulations (RR) No. 26-2002.

All internal revenue officers, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

**CAESAR R. DULAY**
Commissioner of Internal Revenue

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