BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
10:40 A.M.
APR 08 2015
RECEIVED

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

April 1, 2015

REVENUE MEMORANDUM CIRCULAR NO. 15-2015

Subject: **Deferment of Implementation on eFiling of Identified Withholding Tax Forms**

To : **All Internal Revenue Officers and Others Concerned**

The focus of the Bureau of Internal Revenue is to prioritize the electronic filing of the annual Income Tax Return due on April 15, 2015. In view thereof, the electronic filing of the forms listed below shall be temporarily deferred in so far as those due on or before April 15, 2015.

Form No.	Latest Revision Date	Form Name
1600	September 2005 (ENCS)	Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld
1601-C	July 2008 (ENCS)	Monthly Remittance Return of Income Taxes Withheld on Compensation
1601-E	August 2008 (ENCS)	Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded)
1601-F	September 2005 (ENCS)	Monthly Remittance Return of Final Income Taxes Withheld
1602	August 2001 (ENCS)	Monthly Remittance Return of Final Income Taxes Withheld on Interest Paid on Deposits and Yield on Deposits Substitutes/Trusts/Etc.
1603	November 2004 (ENCS)	Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other than Rank and File
1606	July 1999 (ENCS)	Withholding Tax Remittance Return for Onerous Transfer of Real Property Other than Capital Asset (Including Taxable and Exempt)

The above returns may be filed manually, on or before its due date as previously specified, thru the use of the regular printed forms or the offline eBIRForms, and tax payments made to the concerned Authorized Agent Banks (AABs). However, for no payment returns the same may be filed in the concerned Revenue District Offices (RDOs) provided that receipt of the returns shall be acknowledged thru the Mobile Revenue Collection Officers System (MRCOS). Provided, further, that in both instances the returns filed manually shall be re-filed electronically after April 15, 2015 but not beyond April 30, 2015.

Penalties imposed under RR 5-2015 on filing using a mode/venue different from that prescribed shall be waived provided the subject returns have been re-submitted electronically in the BIR's systems on or before the said April 30, 2015.

This shall take effect immediately.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

031830

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
10:40 A.M.
APR 08 2015
RECEIVED