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

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January 27, 2021

REVENUE MEMORANDUM CIRCULAR NO. 18-2021

SUBJECT : Clarifications on the Filing of BIR Form Nos. 1604-CF, 1604-E and Other Matters

TO : All Revenue Officials, Employees and Others Concerned

This Circular is hereby issued for the guidance of all concerned taxpayers on the following clarifications of certain issues and concerns:

1. For the filing of the 2020 Annual Information Return on Income Taxes Withheld on Compensation and Final Withholding Taxes, more particularly the old consolidated BIR Form No. 1604-CF and the new separated BIR Form Nos. 1604-C and 1604-F, as well as the old and new Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Tax (BIR Form No. 1604-E), the following requirements shall be complied with:

   a. On BIR Form No. 1604-CF

Type of Taxpayer	Type of Form	Version of Form	Filing Facility
Mandated-users of Electronic Filing and Payment System (eFPS)*	Old consolidated form (BIR Form No. 1604CF)	July 2008 (ENCS)	eFPS facility
Mandated-users of Offline eBIRForms Package	New separated forms (BIR Form Nos. 1604C/1604F)	January 2018	Offline eBIRForms Package
Manual Filers**	New separated forms (BIR Form Nos. 1604C/1604F)	January 2018	Offline eBIRForms Package

   b. On BIR Form No. 1604-E

Type of Taxpayer	Type of Form	Version of Form	Filing Facility
Mandated-users of Electronic Filing and Payment System (eFPS)*	Old	July 1999 (ENCS)	eFPS facility

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Mandated-users of Offline eBIRForms Package	New	January 2018 (ENCS)	Offline eBIRForms Package
Manual Filers**	New	January 2018 (ENCS)	Offline eBIRForms Package

* *In case of unavailability of the system, eFPS filers shall use the new forms in the Offline eBIRForms Package*

** *BIR Form Nos. 1604-C, 1604-F and 1604-E are only information returns and no payment is to be made, thus, these forms are considered "No Payment Form" and per RR No. 6-2014, as amended, taxpayer filing for a "No Payment Return" shall use the Offline eBIRForms Package*

2. The copies of Certificate of Compensation Payment/Tax Withheld for Compensation Payment With or Without Tax Withheld (BIR Form No. 2316) without the signature of the concerned employee shall be accepted by this Bureau, provided that the certificates are duly signed by the authorized representative of the taxpayer-employer.

3. Taxpayers who have already filed their tax returns online thru the facilities of eFPS and Offline eBIRForms Package need not submit hard copies thereof to the RDO where they are duly registered.

All revenue officials, 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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