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

April 16, 2018

REVENUE MEMORANDUM CIRCULAR NO. 27-2018

SUBJECT : **Circularizing New and Revised BIR Forms Affected by Tax Reform for Acceleration and Inclusion (TRAIN) Law**

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to prescribe the following new and revised BIR forms, to wit:

BIR Form No.	BIR Form Name	Availability of the New/ Revised Return
1. 1601-EQ	Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded) (refer to **Annex "A"** hereof)	Manual return, eBIRForms, eFPS
2. 1601-FQ	Quarterly Remittance Return of Final Income Taxes Withheld (refer to **Annex "B"** hereof)	Manual return, eBIRForms, eFPS
3. 1602Q	Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Deposits Substitutes/Trusts /Etc. (refer to **Annex "C"** hereof)	Manual return
4. 1603Q	Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other Than Rank and File (refer to **Annex "D"** hereof)	Manual return
5. 1601-C	Monthly Remittance Return of Income Taxes Withheld for Compensation (refer to **Annex "E"** hereof)	Manual return

1. BIR Form Nos. 1601-EQ/1601-FQ

A. Manual Return –

1. The new manual returns are already available under the BIR Forms-Payment/Remittance Form section of the BIR website (www.bir.gov.ph).

2. Manual filers shall download the PDF format of the return (BIR Form No. 1601-EQ/1601-FQ) and print it then fill out the applicable items/fields.

3. Amount to be indicated in the return shall be the total amount/taxes withheld for the quarter (i.e., January to March, April to June, etc.). Likewise, remittances made for the first 2 months of the quarter using BIR Form No. 0605 or the old return (BIR Form No. 1601-E/1601-F) or the new remittance form under BIR Form No. 0619-E/0619-F once available, shall also be reflected in the return.

4. Remittance of the tax due thereon, if any, shall be made thru:

   a. Manual Payment-

- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered
- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru the MRCOS facility, under the jurisdiction of the RDO.

b. Online Payment-
   - Thru GCash Mobile Payment
   - Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card
   - DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit

5. In case manual filers have remitted the creditable/final taxes withheld for the third month using BIR Form No. 0605 or the old return (BIR Form No. 1601-E/1601-F) or the new remittance form under BIR Form No. 0619-E/0619-F once available, the taxpayer still needs to file the quarterly return (BIR Form No. 1601-EQ/1601-FQ) and indicate therein the total amount/taxes withheld for the quarter and the total remittances made for the three (3) months or for the quarter as follows:

Particulars	***Item/Field No. in BIR Form No. 1601-EQ***	***Item/Field No. in BIR Form No. 1601-FQ***
Remittance made for the first month of the quarter	20	23
Remittances made for the second and third months of the quarter	21	24

   In the event that the result after indicating the total amount/taxes withheld and remittances made for the quarter is still payable, the taxpayer shall remit the tax due thereon per number four (4) above of this RMC.

   If the result is no payment/over-remittance, follow the existing procedure for "No Payment Return" which is to file thru the use of eBIRForms. Use the BIR Form No. 1601-EQ or 1601F-Q loaded in the Offline eBIRForms Package v7 to file the 'No Payment Return".

6. In case of over-remittance in BIR Form No. 1601-EQ, the over-remittance can be carried over to the next quarter within the same taxable year.

B. Electronic Bureau of Internal Revenue Forms (eBIRForms) –

1. The new returns are already included in the Offline eBIRForms Package v7 which can be downloaded from the BIR website (www.bir.gov.ph).

2. eBIRForms filers shall use the return in filing and remitting the creditable income taxes withheld (expanded)/final income taxes withheld for the quarter covering the three (3) month period. The amount to be indicated in the return (BIR Form No. 1601-EQ/1601-FQ) shall be the total amount/taxes withheld for the quarter (i.e., January to March, April to June, etc.). Likewise, remittances made for the first 2 months using BIR Form No. 0605 or the old return (BIR Form No. 1601-E/1601-F) or

the new remittance form under BIR Form No. 0619-E/0619-F once available, shall also be reflected in the return.

3. Remittance of the tax due thereon, if any, shall be made thru:

   a. Manual Payment-
      - Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered
      - In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru the MRCOS facility, under the jurisdiction of the RDO.

   b. Online Payment-
      - Thru GCash Mobile Payment
      - Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card
      - DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit

4. In case eBIRForms filers have already remitted the creditable/final income taxes withheld for the third month using BIR Form No. 0605 or the old return (BIR Form No. 1601-E/1601F) or the new remittance form under BIR Form No. 0619-E/0619-F once available, taxpayer still needs to file the quarterly return (BIR Form No. 1601-EQ/ 1601-FQ) reflecting the total amount/taxes remitted for the quarter as follows:

Particulars	***Item/Field No. in BIR Form No. 1601-EQ***	***Item/Field No. in BIR Form No. 1601-FQ***
Remittance made for the first month	20	23
Remittances made for the second and third months	21	24

5. In case of over-remittance in BIR Form No. 1601-EQ, the over-remittance can be carried over to the next quarter within the same taxable year.

C. Electronic Filing and Payment System (eFPS) –

1. The new returns are already available in eFPS.

2. eFPS filers shall use the return in filing and remitting the creditable income taxes withheld (expanded)/final income taxes withheld for the quarter covering the three (3) month period. The amount to be indicated in the return (BIR Form No. 1601-EQ/1601-FQ) shall be the total amount/taxes withheld for the quarter (i.e., January to March, April to June, etc.). Likewise, remittances made for the first 2 months using BIR Form No. 0605 or the old return (BIR Form No. 1601-E/1601-F) or the new remittance form under BIR Form No. 0619-E/0619-F once available, shall also be reflected in the return.

3. In case eFPS filers have already remitted the creditable/final income taxes withheld for the third month using BIR Form No. 0605 or the old return (BIR Form No. 160-E/1601F) or the new remittance form under BIR Form No. 0619-E/0619-F once

available, the taxpayer still needs to file the quarterly return (BIR Form No. 1601-EQ/1601-FQ) reflecting the total amount/taxes remitted for the quarter as follows:

Particulars	***Item/Field No. in BIR Form No. 1601-EQ***	***Item/Field No. in BIR Form No. 1601-FQ***
Remittance made for the first month	20	23
Remittances made for the second and third months	21	24

4. After efiling, proceed to online payment by clicking the proceed to payment button and remit the taxes due, if any.

5. In case of system down or the returns are not available in the eFPS filers account, eFPS filers shall still use BIR Form No. 0605 or the new remittance form under BIR Form No. 0619-E/0619-F once available, in filing and remitting the creditable taxes withheld (expanded)/final income taxes withheld for the month.

6. Once the returns become available in eFPS, the eFPS filers shall file the return (BIR Form No. 1601-EQ/1601-FQ) and indicate the total amount/taxes remitted for the quarter.

7. In case of over-remittance in BIR Form No. 1601-EQ, the over-remittance can be carried over to the next quarter within the same taxable year.

In all cases (A to C above), the required attachment of Quarterly Alphalist of Payees (QAP) shall still be submitted thru esubmission@bir.gov.ph or thru the dedicated email address of the RDO having jurisdiction over the registered address of the withholding agent , using the revised Alphalist Data Entry and Validation Module Version 6.0 which can be downloaded from the BIR website (www.bir.gov.ph) under the downloadable section.

2. BIR Form No. 1602Q

A. Manual Return –

1. The new manual return is already available under the BIR Forms-Payment/Remittance Form section of the BIR website (www.bir.gov.ph).

2. Manual filers shall download the PDF format of BIR Form No. 1602Q and print it then fill out the applicable items/fields.

3. Amount to be indicated in the return shall be the total amount/taxes withheld for the quarter (i.e., January to March, April to June, etc.). Likewise, remittances made for the first 2 months of the quarter using BIR Form No. 0605 or the old return (BIR Form No. 1602) or the new remittance form (BIR Form No. 0619-F) once available, shall also be reflected in the return.

4. Remittance of the tax due thereon, if any, shall be made thru:

   a. Manual Payment-
      - Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered

- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru the MRCOS facility, under the jurisdiction of the RDO.

b. Online Payment-
   - Thru GCash Mobile Payment
   - Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card
   - DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit

5. In case manual filers have already remitted the taxes withheld for the third month using BIR Form No. 0605 or the old return (BIR Form No. 1602) or the new remittance form (BIR Form No. 0619-F) once available, the taxpayer still needs to file the quarterly remittance return (BIR Form No. 1602Q).

   The taxpayer shall use eBIRForms once the return is included in the new Offline eBIRForms Package and indicate therein the total amount/taxes withheld and the total remittances made for the quarter as follows:

Particulars	***Item/Field No. in BIR Form No. 1602Q***
Remittance made for the first month	18
Remittances made for the second and third months	19

6. In case of over-remittance, the over-remittance can be carried over to the next quarter within the same taxable year.

B. Electronic Bureau of Internal Revenue Forms (eBIRForms) –

1. The new return is not yet included in the Offline eBIRForms Package v7.

2. eBIRForms filers shall still use the ***enhanced old BIR Form No. 1602*** [refers to the existing monthly remittance return in eBIRForms and eFPS with revision date of August 2001 (ENCS)] loaded in the Offline eBIRForms Package v7 in remitting the taxes withheld for the quarter covering the three (3) month period. The amount to be indicated shall be the total amount/taxes withheld for the quarter.

3. Remittance of the tax due thereon, if any, shall be made thru:

   a. Manual Payment-
      - Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered
      - In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru the MRCOS facility, under the jurisdiction of the RDO.

   b. Online Payment-
      - Thru GCash Mobile Payment
      - Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card

- DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit

4. In case eBIRForms filers already remitted the taxes withheld for the first and second months of the quarter using BIR Form Nos. 0605 or 1602 or the new remittance form BIR Form No. 0619-F once available, then the amount to be remitted is only the taxes withheld for the third month.

5. Once the new return becomes available in the new Offline eBIRForms Package, eBIRForms filers shall file BIR Form No. 1602Q and indicate the total amount/taxes withheld and the amount remitted for the quarter covering the three (3) month period as follows:

Particulars	***Item/Field No. in BIR Form No. 1602Q***
Remittance made for the first month	18
Remittances made for the second and third months	19

6. In case of over-remittance, the over-remittance can be carried over to the next quarter within the same taxable year.

C. Electronic Filing and Payment System (eFPS) –

1. The new return is not yet available in eFPS.

2. eFPS filers shall still use the existing BIR Form No. 1602 loaded in the eFPS in remitting the taxes withheld for the quarter covering the three (3) months period. The amount to be indicated shall be the total amount/taxes withheld for the quarter (i.e., January to March, April to June, etc.).

3. In case eFPS filers already remitted the taxes withheld for the first and second months of the quarter using either BIR Form No. 0605 or 1602 or the new remittance form (BIR Form No. 0619-F) once available, then the amount to be remitted is only the taxes withheld for the third month.

4. After efiling, proceed to online payment by clicking the proceed to payment button and remit the taxes due, if any.

5. Once the new return become available in eFPS, eFPS filers shall file BIR Form No. 1602Q and indicate the total amount/taxes withheld and amount remitted for the quarter covering the three (3) month period as follows:

Particulars	***Item/Field No. in BIR Form No. 1602Q***
Remittance made for the first month	18
Remittances made for the second and third months	19

6. In case of over-remittance, the over-remittance can be carried over to the next quarter within the same taxable year.

3. BIR Form No. 1603Q

A. Manual Return –

1. The newly revised manual return is already available under the BIR Forms-Payment/Remittance Form section of the BIR website (www.bir.gov.ph).

2. Manual filers shall download the PDF format of BIR Form No. 1603Q and print it then fill out the applicable items/fields.

3. Remittance of the tax due thereon, if any, shall be made thru:

   a. Manual Payment-
      - Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered
      - In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru the MRCOS facility, under the jurisdiction of the RDO.

   b. Online Payment-
      - Thru GCash Mobile Payment
      - Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card
      - DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit

B. Electronic Bureau of Internal Revenue Forms (eBIRForms) –

1. The newly revised return is not yet included in the Offline eBIRForms Package v7.

2. eBIRForms filers shall still use the existing BIR Form No. 1603 loaded in the Offline eBIRForms Package v7 in remitting the taxes withheld for the quarter covering the three (3) month period.

3. The tax rate of the alphanumeric tax code (ATC) WF360 is not yet updated and still 32% in BIR Form No. 1603. To complete the 35% tax rate, eBIRForms filers shall use and file BIR Form No. 0605 for the 3% deficiency tax reflecting the following
   a. Tax Type WR Withholding Tax – Fringe Benefits
   b. ATC MC 031-Deficiency Tax

4. Remittance of the tax due thereon, shall be made thru:

   a. Manual Payment-
      - Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered
      - In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru the MRCOS facility, under the jurisdiction of the RDO.

   b. Online Payment-
      - Thru GCash Mobile Payment

- Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card
- DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit

C. Electronic Filing and Payment System (eFPS) –

1. The newly revised return is not yet available in eFPS.

2. eFPS filers shall still use the existing BIR Form No. 1603 loaded in the eFPS in remitting the taxes withheld for the quarter covering the three (3) month period.

3. The tax rate of the alphanumeric tax code (ATC) WF360 is not yet updated and still 32% in BIR Form No. 1603. To complete the 35% tax rate, eFPS filers shall use and file BIR Form No. 0605 for the 3% deficiency tax reflecting the following
   a. Tax Type WR Withholding Tax – Fringe Benefits
   b. ATC MC 031-Deficiency Tax

4. After efiling, proceed to online payment by clicking the proceed to payment button and remit the taxes due.

4. BIR Form No. 1601-C

1. The newly revised manual return is already available under the BIR Forms-Payment/Remittance Form section of the BIR website (www.bir.gov.ph). Manual filers shall download the manual forms, print the form and fill out the applicable items/fields.

2. The newly revised return is not yet available in eFPS and eBIRForms. eFPS/eBIRForms filers shall still use the existing BIR Form No. 1601-C in eFPS and Offline eBIRForms Package v7 in remitting the taxes withheld for compensation.

3. Remittance of the tax due thereon for manual and eBIRForms filers, if any, shall be made thru:

   a. Manual Payment-
      - Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered
      - In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru the MRCOS facility, under the jurisdiction of the RDO.

   b. Online Payment-
      - Thru GCash Mobile Payment
      - Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card
      - DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit

4. For eFPS filers, after efiling, proceed to online payment by clicking the proceed to payment button and remit the taxes due.

5. The eFPS/eBIRForms filers shall use the newly revised return once it is available in eFPS or included in the new Offline eBIRForms Package.

For the guidance and information of all concerned

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

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