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

March 2, 2021

# REVENUE MEMORANDUM CIRCULAR NO. 33-2021

**SUBJECT : Availability of Offline Electronic Bureau of Internal Revenue Forms (eBIRForms) Package Version 7.8**

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

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This Circular is being issued to disseminate the availability of the Offline eBIRForms Package Version 7.8, which is downloadable from the following sites:

1. www.bir.gov.ph; and
2. www.knowyourtaxes.ph

The new Offline eBIRForms Package now includes the January 2018 version of the following forms:

| BIR Form No. | Description |
|---|---|
| 1800 | Donor's Tax Return |
| 1801 | Estate Tax Return |
| 2000-OT | Documentary Stamp Tax Declaration/Return (One-Time Transactions) |

The BIR Form Nos. 1800 and 1801 shall be filed within thirty (30) days after the gift (donation) is made and one (1) year from the decedent's death, respectively. On the other hand, BIR Form No. 2000-OT shall be filed and the tax paid within (5) days after the close of the month when the taxable document was made, signed, issued, accepted or transferred.

Payments of the taxes due thereon, if any, shall be made thru:

a.) Manual Payment – Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Officer (RDO) having jurisdiction, as follows:

| BIR Form No. | Place of Filing/Payment |
|---|---|
| 1800 | over the domicile of the donor at the time of donation or if there is no legal residence in the Philippines, with the Office of the Commissioner, (Revenue District office No. 39, South Quezon City) |
| 1801 | over the domicile of the decedent at the time of death or if the decedent has no legal residence in the Philippines, with the Office of the Commissioner, (Revenue District office No. 39, South Quezon City) |
| 2000-OT | where the seller/transferor/donor is required to be registered or where the property is located in case of sale of real property |

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) under the jurisdiction of the RDO using MRCOS facility.

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b.) Online Payment

- Thru Mobile Payment (GCash/PayMaya);
- Landbank of the Philippines (LBP) Link.BizPortal – for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card;
- Development Bank of the Philippines (DBP) Tax Online – for taxpayers-holders of Visa/Master Credit Card and/or Bancnet ATM Debit Card;
- Union Bank Online Web and Mobile Payment Facility – for taxpayers who have account with Union Bank; or
- PESONet through LBP Link.BizPortal – for taxpayers who have account with RCBC and Robinsons Bank.

All 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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