REVENUE MEMORANDUM CIRCULAR NO. 53-2021 issued on April 15, 2021 corrects the reference numbers of related issuances under Revenue Memorandum Circular (RMC) No. 4-2021.

The following reference numbers of related issuances shall read as follows:

a. The following taxpayers are required to use eBIRForms:

No.	List of Taxpayers	Related Issuance
6	Government Owned or Controlled Corporations (GOCCs)	RR No. 6-2014 and RR No. 9-2016
7	Local Government Units (LGUs), except barangays	RR No. 6-2014 and RR No. 9-2016
8	Cooperatives registered with National Electrification Administration (NEA) and Local Water Utilities Administration (LWUA)	RR No. 6-2014 and RR No. 9-2016

b. The following taxpayers are required to use eFPS:

No.	List of Taxpayers	Related Issuance
11	Insurance Companies and Stockholders	RMC No. 71-2004