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

August 31, 2018

REVENUE MEMORANDUM CIRCULAR NO. 73-2018

SUBJECT : Circularizing the Availability of the New BIR Form Nos. 0619-E [Monthly Remittance Form of Creditable Income Taxes Withheld (Expanded)] and 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) both January 2018 Version

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to prescribe the following new BIR forms:

BIR Form No.	BIR Form Name	Due Date
0619-E	Monthly Remittance Form for Creditable Income Taxes Withheld (Expanded) (refer to **Annex "A"** hereof)	For Non-eFPS taxpayers: on or before the 10th day of the following month in which withholding was made; For eFPS taxpayers: on or before the 15th day of the following month, depending on the industry grouping as set forth in RR No. 26-2002
0619-F	Monthly Remittance Form of Final Income Taxes Withheld (refer to **Annex "B"** hereof)	

The abovementioned BIR forms are already available and shall be used by the withholding agent in remitting the withholding tax of the first (2) two months of every calendar quarter.

Below are the prescribed manners for the filing of the aforesaid forms:

A. Manual Forms –

1. Download the **new remittance forms (BIR Form Nos. 0619-E and 0619-F)** from the BIR website (www.bir.gov.ph) under the BIR Forms-Payment/Remittance Forms section. Print the forms and fill out the applicable items/fields.

2. Remittance of the withholding tax due thereon shall be made thru:

   a. Manual Payment/Remittance-
      - Over-the-counter of the 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 remitted with the concerned Revenue Collection Officer (RCO), thru the mobile revenue collection officers system (MRCOS) facility, under the jurisdiction of the RDO.

b. Online Payment/Remittance-
   - 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
   - Development Bank of the Philippines (DBP) Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit

In case the manual filer has no withholding tax due for the month, taxpayer is still required to file and follow the existing procedure for "No Payment", which is to file thru the use of eBIRForms. Use the BIR Form No. 0619-E or 0619-F loaded in the Offline eBIRForms Package v7.1 to file with no remittance.

B. Electronic Bureau of Internal Revenue Forms (eBIRForms)

1. The **new remittance forms** are already available in the Offline eBIRForms Package v7.1.

2. eBIRForms filers shall use the new remittance forms in filing and remitting the monthly withholding tax due. This shall also be used in filing "No Payment" in case manual filers has no withholding tax due for the month.

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

   a. Manual Payment/Remittance-
      - Over-the-counter of the AAB located within the territorial jurisdiction of the RDO where the taxpayer is registered
      - In places where there are no AABs, the return shall be filed and the tax due shall be remitted with the concerned RCO, thru the MRCOS facility, under the jurisdiction of the RDO.

   b. Online Payment/Remittance-
      - Thru GCash Mobile Payment
      - 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 **new remittance forms** are already available in the eFPS.

2. The eFPS filers shall use the new remittance forms in filing and remitting the monthly withholding tax due. This shall also be used in filing "No Payment" in case eFPS filers has no withholding tax due for the month.

3. After efiling, proceed to online payment/remittance by clicking the proceed to payment button and remit the withholding tax due, if any.

With regard to the filing and remittance of final income taxes withheld using BIR Form No. 0619-F, taxpayers shall use the following tax type and the corresponding alphanumeric tax code (ATC):

Tax Type Code	ATC	Description
WB	WMF10	Remittance of Final Income Taxes Withheld on Interest Paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc.
WF	WMF20	Remittance of Final Income Taxes Withheld on Other Final Income Taxes

In case taxpayer shall remit both type of withholding taxes, he/she shall file two (2) BIR Form No. 0619-F to cover both remittances of withholding taxes.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

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

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