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

October 16, 2018

REVENUE MEMORANDUM CIRCULAR NO. 88-2018

SUBJECT : **Circularizing the Availability of the Revised BIR Form No. 2000 (Monthly Documentary Stamp Tax Declaration/Return) January 2018 (ENCS)**

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

This Circular is issued to prescribe the revised BIR Form No. 2000 (Monthly Documentary Stamp Tax Declaration/Return) January 2018 (ENCS), hereto attached as Annex "A" which was revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law.

The revised manual return is already available under the BIR Forms-Documentary Stamp Tax Return section of the BIR website (www.bir.gov.ph). However, it is not yet available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, eFPS/eBIRForms filers shall continue to use the existing BIR Form No. 2000 in eFPS and in Offline eBIRForms Package v7.1 in filing the Monthly Documentary Stamp Tax Declaration/Return. Once the form is available in eFPS or already included in the new Offline eBIRForms Package, a revenue issuance shall be released to announce the availability of the revised return.

Manual filers shall download the PDF version of the form, print the form and fill out the applicable fields. Payment 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 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 Card

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

BUREAU OF INTERNAL REVENUE
RECEIVED
4:10 P.M.
OCT 16 2018
RECORDS MGT. DIVISION

CAESAR R. DULAY
Commissioner of Internal Revenue

H-2

020344