



Tax in a Dot Hot and fresh!

Dear Valued Clients and Friends,

Deferred eFiling of withholding tax returns

(Revenue Memorandum Circular No. 15-2015)

Since the priority is the electronic filing of the annual income tax return (ITR) due on April 15, 2015, the BIR has temporarily deferred the electronic filing of the following tax returns which shall due on or before April 15, 2015

1. BIR Form 1600 – Monthly Remittance Return of VAT and other Percentage Taxes Withheld
2. BIR Form 1601C – Monthly Remittance Return of Income Taxes Withheld on Compensation
3. BIR Form 1601E – Monthly Remittance Return of Creditable Income Taxes Withheld
4. BIR Form 1601F – Monthly Remittance Return of Final Income Taxes Withheld
5. BIR Form 1602 – Monthly Remittance Return of Final Income Taxes Withheld on Interest Paid on Deposits and Yield on Deposits Substitutes/Trusts
6. BIR Form 1603 – Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other than Rank and File
7. BIR Form 1606 – Withholding Tax Remittance Return for Onerous Transfer of Real Property Other than Capital Asset

The above returns may be filed manually, on or before its due date thru the use of the regular printed or the offline eBIRForms, and tax payments should be made to the Authorized Agent Banks (AABs). For no payment returns, the same may be filed with the concerned Revenue District Office (RDO) provided that the receipt of the returns must be acknowledge thru the Mobile Revenue Collection Officers System (MRCOS).

In both instances, such returns filed manually should be re-filed electronically after April 15, 2015 but not beyond April 30, 2015. The penalties for wrong venue filing shall be waived provided that the returns are re-submitted electronically in the BIR's systems on or before April 30, 2015.

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