

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE

TAX ADVISORY

To All Concerned Taxpayers, Revenue Officials and Employees:

BIR Form Nos. 0619-E and 0619-F are not yet available in Electronic Filing and Payment System (eFPS) and in order for the eFPS taxpayers to remit the withholding taxes for the first two (2) months of the calendar quarter, they shall use BIR Form No. 0605 per BIR Tax Advisory dated January 31, 2018.

However, there have been numerous inquiries from the eFPS taxpayers regarding what form to use if there is no remittance for the month since BIR Form No. 0605 can only be used if there is payment. In view of this, eFPS taxpayers are hereby advised not to file BIR Form No. 0605 if there is no remittance to be made and no penalties shall be imposed for this. Once BIR Form Nos. 0619-E and 0619-F are already available in the eFPS, then they are required to file the applicable form with or without remittance to be made.

Issued this 8th day of August 2018.

Quezon City, Metro Manila.

CAESAR R. DULAY

Commissioner of Internal Revenue

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