



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

July 23, 2019

REVENUE MEMORANDUM CIRCULAR NO. 76-2019

SUBJECT : Circularizing the Availability of the New BIR Form No. 0620 (*Monthly Remittance of Taxes Withheld on the Amount Withdrawn from the Decedent's Deposit Account*) and BIR Form No.1621 (*Quarterly Remittance of Taxes Withheld on the Amount Withdrawn from the Decedent's Deposit Account*)

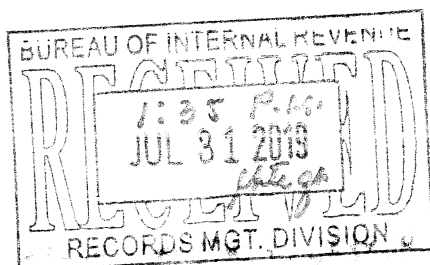
TO : All Internal Revenue Officials, Employees and Others Concerned

Revenue Regulation Nos. 12-2018 and 8-2019 prescribed, among others, the use of the forms/return that will be used by all banks in the monthly and quarter remittances of the six percent (6%) final withholding tax on amount withdrawn from the decedent's bank deposit account, specifically, BIR Form No. 0620 (*Monthly Remittance of Taxes Withheld on the Amount Withdrawn from the Decedent's Deposit Account*) and BIR Form No.1621 (*Quarterly Remittance of Taxes Withheld on the Amount Withdrawn from the Decedent's Deposit Account*).

In this connection, this Circular is hereby issued in order to inform all concerned banks that the abovementioned forms are not yet available in pre-printed form, as well as in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms). However, the same can be downloaded from the BIR website (www.bir.gov.ph) under BIR Forms-Payment/Remittance Form section.

With respect to banks that are availing the Philippine Payment Settlement System (PhilpaSS), it is hereby advised to MANUALLY file the said forms and remit the corresponding tax until the issuance of a written notice on their availability in the eFPS.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.




CAESAR R. DULAY
Commissioner of Internal Revenue
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