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

May 17, 2019

REVENUE MEMORANDUM CIRCULAR NO. 54-2019

SUBJECT : **Circularizing the Availability of Revised BIR Forms Nos. 1800 and 1801 Version January 2018**

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

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This Circular is issued to prescribe the revised BIR Forms as follows:

BIR Form No.	Form Name
1800 (Annex "A")	Donor's Tax Return
1801 (Annex "B")	Estate Tax Return

The revised manual returns are already available in the BIR website (www.bir.gov.ph) under the BIR Forms-Transfer Tax Return section. However, the forms are not yet available in the Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, manual and eBIRForms filers shall download the PDF version of the form, print the form and fill out the applicable fields. Payment of the tax due thereon, if any, shall be made thru:

a.) Manual Payment-
- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) having jurisdiction over the domicile of the donor at the time of donation or the domicile of the decedent at the time of death; or
- 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) under the jurisdiction of the RDO using MRCOS facility.

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; or
- DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit Card.

In case of "No Payment Return", taxpayer shall file as follows:

BIR Form No.	Place of Filing
1800 (Annex "A")	To the Revenue District Office having jurisdiction over the place of domicile of the donor at the time of the donation or if there is no legal residence in the Philippines, with the Office of the Commissioner, (Revenue District Office No. 39, South Quezon City)

BIR Form No.	Place of Filing
1801 (Annex "B")	To the Revenue District Office having jurisdiction over the place of domicile of the decedent at the time of death. If the decedent has no legal residence in the Philippines, the return shall be filed with the Office of the Commissioner (Revenue District Office No. 39, South Quezon City).

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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