



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

December 18, 2019

REVENUE MEMORANDUM CIRCULAR NO. 139-2019

SUBJECT : Circularizing the Availability of the Enhanced BIR Form Nos. 1601-EQ and 1602Q January 2019 (ENCS)

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

This Circular is issued to prescribe the following BIR Forms hereto attached as **Annexes "A-B"** which were revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law, to wit:

| Form No. | Description | Reason for Revision |
|------------------------|---|---|
| 1601-EQ (Annex "A") | Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded) | The form is revised due to some changes in the rate of creditable withholding tax on MERALCO payments and interest income derived from any other debt instruments not within the coverage of deposits substitutes pursuant to Revenue Regulation (RR) No. 1-2019. |
| 1602Q (Annex "B") | Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc. | The form is revised due to the implementation of RR No. 8-2019 which prescribed the use of BIR Form Nos. 0620 and 1621 in remitting the tax withheld on the amount withdrawn from the decedent's deposit account. |

The **revised manual returns** are already available in the BIR website (www.bir.gov.ph) under the BIR Forms-Payment/Remittance Forms Section. However, the forms are 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 version of BIR Form Nos. 1601-EQ and 1602Q in the eFPS and in the Offline eBIRForms Package v7.5 in filing and remitting taxes due thereon.

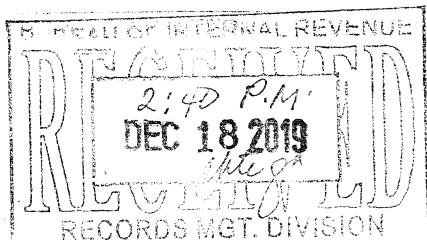
Manual filers shall download the PDF version of the form, print the form and completely fill-out the applicable fields, otherwise penalties under Sec. 250 of the Tax Code, as amended, shall be imposed. Payment of the taxes due thereon, if any, shall be made thru:

a.) Manual Payment

- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered; 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.

BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION

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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.

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

Caesar R. Dulay
CAESAR R. DULAY
Commissioner of Internal Revenue
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H-2

