



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

September 11, 2023

**REVENUE MEMORANDUM CIRCULAR NO. 92-2023**

**SUBJECT :** Availability of BIR Form No. 1621 in the Electronic Filing and Payment System (eFPS)

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

This Circular is issued to announce the availability of BIR Form No. 1621 (Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account) in the Electronic Filing and Payment System (eFPS). The aforementioned BIR form is required to be filed and tax due thereon be paid or remitted not later than the last day of the month following the close of the quarter during which withholding was made.

All mandated eFPS taxpayers who are required to file the said return and pay the corresponding tax due thereon, if any, shall use the eFPS facility effective immediately.

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

ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue  
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