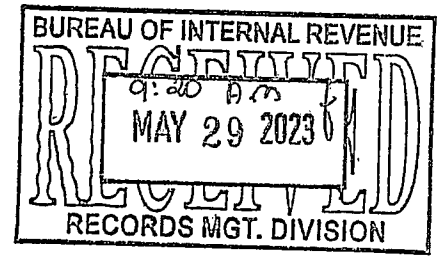




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

BIR National Office Building  
Quezon City



May 24, 2023

**REVENUE MEMORANDUM CIRCULAR NO. 62-2023.**

**SUBJECT : Availability of BIR Form Nos. 1604-C, 1604-E, 1604-F and 0620 in the Electronic Filing and Payment System (eFPS)**

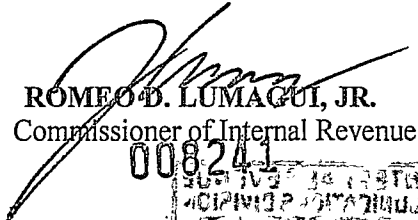
**TO : All Internal Revenue Officers, Employees, and Others Concerned**

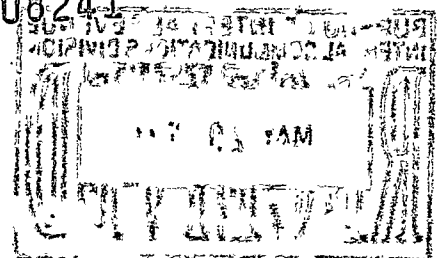
This Circular is issued to announce the availability of the following forms in the Electronic Filing and Payment System (eFPS):

<u>BIR Form No.</u>	<u>Description</u>	<u>Deadline of Filing/Payment</u>
1604-C	Annual Information Return of Income Taxes Withheld on Compensation	On or before January 31 of the year following the calendar year in which the compensation payment and other income payments were paid or accrued.
1604-E	Annual Information Return of Creditable Income Taxes Withheld (Expanded)/ Income Payments Exempt from Withholding Tax	On or before March 1 of the year following the calendar year in which the income payments subject to expanded withholding taxes or exempt from withholding tax were paid or accrued, whichever comes first.
1604-F	Annual Information Return of Income Payments Subjected to Final Withholding Taxes	On or before January 31 of the year following the calendar year in which the income payments subject to final withholding taxes were paid or accrued.
0620	Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account	On or before the 10th day following the month when the withholding was made.

All taxpayers who are mandated to use the eFPS shall file the above-mentioned returns and pay the corresponding taxes due, if any, using 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. LUMAQUI, JR.**  
Commissioner of Internal Revenue



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