



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

July 23, 2019

REVENUE MEMORANDUM CIRCULAR NO. 74-2019

**SUBJECT** : Circularizing the Availability of the Enhanced BIR Form Nos. 2306 & 2307  
January 2018 (ENCS)


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

This Circular is issued to inform taxpayers and others concerned on the availability of the enhanced BIR Forms, to wit:

<u>Form No.</u>	<u>Description</u>
2306 (Annex "A")	Certificate of Final Tax Withheld at Source
2307 (Annex "B")	Certificate of Creditable Tax Withheld at Source

The abovementioned BIR Forms were enhanced due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law.

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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