



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City July 23, 2019

REVENUE MEMORANDUM CIRCULAR NO. 73-2019

SUBJECT : Circularizing the Availability of Various Revised BIR Forms, Version January 2018

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

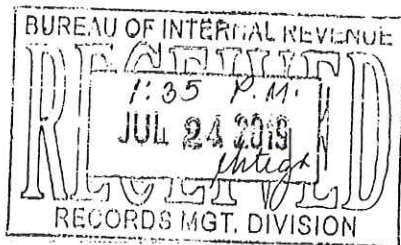
This Circular is issued to prescribe and inform withholding tax agents on the availability of the revised BIR Forms (January 2018 ENCS), hereto attached as Annexes "A-C" which were revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law, to wit:

Form No.	Description
1604-C (Annex "A")	Annual Information Return of Income Taxes Withheld on Compensation
1604-E (Annex "B")	Annual Information Return of Creditable Income Taxes Withheld (Expanded)/ Income Payments Exempt from Withholding Tax
1604-F (Annex "C")	Annual Information Return of Income Payments Subjected to Final Withholding Taxes

The revised manual returns are already available in the BIR website ([www.bir.gov.ph](http://www.bir.gov.ph)) under the BIR Forms-Payment/Remittance Forms section. However, the returns are not yet available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms). Once the abovementioned returns are available in eFPS or already included in the new Offline eBIRForms Package, a revenue issuance shall be released to announce the availability of the revised returns.

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

