



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



APR 28 2026

REVENUE MEMORANDUM CIRCULAR NO. 036-2026

SUBJECT : Availability of Offline Electronic Bureau of Internal Revenue Forms (eBIRForms) Package Version 7.9.6.0

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

This Circular is issued to announce the availability of the Offline eBIRForms Package Version 7.9.6.0, which can be downloaded from the BIR Website at www.bir.gov.ph.

The updated Offline eBIRForms Package v7.9.6.0 contains the following enhancements:

1. Inclusion of **BIR Form No. 1701-MS August 2024 [Annual Income Tax Return For Individuals Classified as MICRO or SMALL Taxpayers]**, which shall be filed on or before the 15th day of April of each year covering income of the preceding taxable year. Pursuant to Revenue Memorandum Circular (RMC) No. 30-2026, the deadline for the filing of 2025 Annual Income Tax Return (AITR) is extended to May 15, 2026. Taxpayers are advised to download and install the latest version that includes improved security on efilings submission.
2. New Alphanumeric Tax Codes (ATCs) have been added in BIR Form No. 1601-EQ, to wit:

<u>BIR</u> <u>Form</u> <u>No.</u>	<u>Particulars</u>	<u>Tax</u> <u>Rate</u>	<u>ATC</u>	
			<u>Individual</u>	<u>Corporate</u>
1601-EQ	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of motor vehicles in Completely Built Units (CBUs) or Semi-Knockdown (SKD) units, motor vehicle parts and accessories	½%	WI840	WC840
	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of medicine/ pharmaceutical products	½%	WI850	WC850

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

APR 28 2026

ADMIN UNIT - 2

TIME: 4:07 pm

	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of solid or liquid fuels and related products	$\frac{1}{2}\%$	WI860	WC860
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3. Increase in character field length of Taxpayer Identification Number (TIN) Branch Code, from three (3) digits to five (5) digits branch code in all tax returns.
4. Updated tax rates, **from 15% to 20%**, in Schedule 1 for Foreign Currency Deposit based on the return period being filed in BIR Form No. 1602Qv2018.
5. Bug fixes for the following BIR Forms: 0619E, 1601FQ, 1604F, 1702Qv2018C, 1702EXv2018, 1702MXv2018C, 1707v2021, 2000-OT and 2551Qv2018.

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



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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