TAX ADVISORY

Please be informed that the Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded) [BIR Form No. 1601-EQ] and Quarterly Remittance Return of Final Income Taxes Withheld (BIR Form No. 1601-FQ), which are both due on or before the end of the month following the close of the quarter, are now available for use in the Electronic Filing and Payment System (eFPS) facility of the Bureau.

The amount to be indicated in the applicable return shall be the total amount of taxes withheld for the calendar quarter. This also includes the remittances made for the first two (2) months of the quarter using BIR Form No. 0605 or the old withholding tax returns (BIR Form Nos. 1601-E/1601-F).

In case eFPS filers have already remitted the creditable or final income taxes withheld for the third month of the quarter using BIR Form No. 0605 or the abovementioned old withholding tax returns, the remittances previously made shall be reflected as follows:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Item/Field No. in BIR Form No. 1601-EQ</th>
<th>Item/Field No. in BIR Form No. 1601-FQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Remittance made for the first month</td>
<td>20</td>
<td>23</td>
</tr>
<tr>
<td>Remittances made for the second and third months</td>
<td>21</td>
<td>24</td>
</tr>
</tbody>
</table>

Issued this 25th day of April 2018.

Quezon City, Metro Manila.

[Signature]
CAESAR R. DULAY
Commissioner of Internal Revenue