

DLN:

PSIC:

PSOC:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Payment Form

BIR Form No.
0605
July 1999 (ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X"

1 For the <input type="checkbox"/> Calendar <input type="checkbox"/> Fiscal	3 Quarter	4 Due Date (MM / DD / YYYY)	5 No. of Sheets Attached	6 A T C
2 Year Ended (MM / YYYY)	<input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th			
7 Return Period (MM / DD / YYYY)	8 Tax Type Code	BCS No./Item No. (To be filled up by the BIR)		

Part I Background Information

9 Taxpayer Identification No.	10 RDO Code	11 Taxpayer Classification	12 Line of Business/Occupation
		I <input type="checkbox"/> N <input type="checkbox"/>	
13 Taxpayer's Name	14 Telephone Number		
(Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individuals)			
15 Registered Address	16 Zip Code		
17 Manner of Payment		18 Type of Payment	
<input type="checkbox"/> Self-Assessment <input type="checkbox"/> Penalties <input type="checkbox"/> Tax Deposit/Advance Payment <input type="checkbox"/> Income Tax Second Installment (Individual) <input type="checkbox"/> Others (Specify) _____		<input type="checkbox"/> Per Audit/Delinquent Account <input type="checkbox"/> Preliminary/Final Assessment/Deficiency Tax <input type="checkbox"/> Accounts Receivable/Delinquent Account <input type="checkbox"/> Installment <input type="checkbox"/> No. of Installment <input type="checkbox"/> Partial Payment <input type="checkbox"/> Full Payment	

Part II Computation of Tax

19 Basic Tax / Deposit / Advance Payment	19	
20 Add: Penalties Surcharge	20A	
Interest	20B	
Compromise	20C	
	20D	
21 Total Amount Payable (Sum of Items 19 & 20D)	21	

<p align="center">For Voluntary Payment</p> <p>I declare, under the penalties of perjury, that this document has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.</p> <p>22A Signature over Printed Name of Taxpayer/Authorized Representative _____ Title/Position of Signatory _____</p>	<p>For Payment of Deficiency Taxes From Audit/Investigation/ Delinquent Accounts</p> <p>APPROVED BY:</p> <p>22B Signature over Printed Name of Head of Office _____</p>	<p>Stamp of Receiving Office and Date of Receipt</p>
--	---	--

Part III Details of Payment

Particulars	Drawee Bank/Agency	Number	MM	DD	YYYY	Amount
23 Cash/Bank Debit Memo						23
24 Check	24A	24B	24C			24D
25 Tax Debit Memo	25A	25B				25C
26 Others	26A	26B	26C			26D

Machine Validation/Revenue Official Receipt Details (If not filed with the bank)

Taxpayer Classification: I - Individual N - Non-Individual

ATC	NATURE OF PAYMENT	ATC	NATURE OF PAYMENT	ATC	NATURE OF PAYMENT
-----	-------------------	-----	-------------------	-----	-------------------

II 011	Pure Compensation Income		Tobacco Products	XP120	Avturbo Jet Fuel
II 012	Pure Business Income	XT010 & XT020	Smoking and Chewing Tobacco	XP130 & XP131	Kerosene
II 013	Mixed (Compensation and Business)	XT030	Cigars	XP170	Asphalts
MC 180	Vat/Non-Vat Registration Fee	XT040	Cigarettes Packed By Hand	XP150 & XP160	LPG Gas
MC 190	Travel Tax	XT050-XT130	Cigarettes Packed By Machine	XP010, XP020 & XP190	Basetocks, Lubes and Greases
MC 090	Tin Card Fees		Tobacco Inspection Fees		
MC010 & MC020	Tax Amnesty	XT080	Cigars	XP040	Waxes and Petrolatum
MC 040	Income from Forfeited Properties	XT090	Cigarettes	XP030	Processed Gas
MC 050	Proceeds from Sale of Rent Estate	XT100 & XT110	Leaf Tobacco & Other Manufactured Tobacco		Miscellaneous Products/Articles
MC 060	Energy Tax on Electric Power Consumption	XT120	Monitoring Fees	XG020-XG090	Automobiles
MC 031	Deficiency Tax		Petroleum Products	XG100-XG120	Non Essential Goods
MC 030	Delinquent Accounts/Accounts Receivable	XP070	Premium (Leaded) Gasoline		Mineral Products
FP 010 - FP 930	Fines and Penalties	XP060	Premium (Unleaded) Gasoline	XM010	Coal & Coke
MC 200	Others	XP080	Regular Gasoline	XM020	Non Metallic & Quarry Resources
	Excise Tax on Goods	XP090 & XP100	Naptha & Other Similar Products	XM030	Gold and Chromite
	Alcohol Products	XP110	Aviation Gasoline	XM040	Copper & Other Metallic Minerals
XA010-XA040	Distilled Spirits	XP140	Diesel Gas	XM050	Indigenous Petroleum
XA061-XA090	Wines	XP180	Bunker Fuel Oil	XM051	Others
XA051-XA053	Fermented Liquor				

TAX TYPE

Code	Description	Code	Description	Code	Description
RF	REGISTRATION FEE	CS	CAPITAL GAINS TAX - Stocks	WC	WITHHOLDING TAX-COMPENSATION
TR	TRAVEL TAX-PTA	ES	ESTATE TAX	WE	WITHHOLDING TAX-EXPANDED
ET	ENERGY TAX	DN	DONOR'S TAX	WF	WITHHOLDING TAX-FINAL
QP	QUALIFYING FEES-PAGCOR	VT	VALUE-ADDED TAX	WG	WITHHOLDING TAX - VAT AND OTHER PERCENTAGE TAXES
MC	MISCELLANEOUS TAX	PT	PERCENTAGE TAX	WO	WITHHOLDING TAX-OTHERS (ONE-TIME TRANSACTION NOT SUBJECT TO CAPITAL GAINS TAX)
XV	EXCISE-AD VALOREM	ST	PERCENTAGE TAX - STOCKS	WR	WITHHOLDING TAX - FRINGE BENEFITS
XS	EXCISE-SPECIFIC	SO	PERCENTAGE TAX - STOCKS (IPO)	WW	WITHHOLDING TAX - PERCENTAGE TAX ON WINNING AND PRIZES
XF	TOBACCO INSPECTION AND MONITORING FEES	SL	PERCENTAGE TAX - SPECIAL LAWS		
IT	INCOME TAX	DS	DOCUMENTARY STAMP TAX		
CG	CAPITAL GAINS TAX - Real Property	WB	WITHHOLDING TAX-BANKS AND OTHER FINANCIAL INSTITUTIONS		

**BIR Form No. 0605 - Payment Form
Guidelines and Instructions**

Who Shall Use

Every taxpayer shall use this form, in triplicate, to pay taxes and fees which do not require the use of a tax return such as second installment payment for income tax, deficiency tax, delinquency tax, registration fees, penalties, advance payments, deposits, installment payments, etc.

When and Where to File and Pay

This form shall be accomplished:

1. Everytime a tax payment or penalty is due or an advance payment is to be made;
2. Upon receipt of a demand letter/assessment notice and/or collection letter from the BIR; and
3. Upon payment of annual registration fee for new business and for renewals on or before January 31 of every year.

This form shall be filed and the tax shall be paid with any Authorized Agent Bank (AAB) under the jurisdiction of the Revenue District Office where the taxpayer is required to register/conducting business/producing articles subject to excise tax/having taxable transactions. In places where there are no AABs, this form shall be filed and the tax shall be paid directly with the Revenue Collection Officer or duly Authorized City Or Municipal Treasurer of the Revenue District Office where the taxpayer is required to register/conducting business/producing articles subject to excise tax/having taxable transactions, who shall issue Revenue Official Receipt (BIR Form No. 2524) therefor.

Where the return is filed with an AAB, the lower portion of the return must be properly machine-validated and stamped by the Authorized Agent Bank to serve as the receipt of payment. The machine validation shall reflect the date of payment, amount paid and transaction code, and the stamp mark shall show the name of the bank, branch code, teller's name and teller's initial. The AAB shall also issue an official receipt or bank debit advice or credit document, whichever is applicable, as additional proof of payment.

One set of form shall be filled-up for each kind of tax and for each taxable period.

Attachments

1. Duly approved Tax Debit Memo, if applicable;
2. Copy of letter or notice from the BIR for which this payment form is accomplished and the tax is paid whichever is applicable:
 - a. Pre-Assessment / Final Assessment Notice/Letter of Demand
 - b. Post Reporting Notice
 - c. Collection Letter of Delinquent/Accounts Receivable
 - d. Xerox copy of the return (ITR)/Reminder Letter in case of payment of second installment on income tax.

Note: All background information must be properly filled up.

- The last 3 digits of the 12-digit TIN refers to the branch code.

ENC5