

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 ☐ Calendar ☐ Fiscal

2 ▶ Year Ended (MM / YYYY)

3 Quarter
▶ ☐ 1st ☐ 2nd ☐ 3rd ☐ 4th

4 Due Date (MM / DD / YYYY)

5 No. of Sheets Attached ▶

6 A T C ▶

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
▶ I ☐ N ☐

12 Line of Business/Occupation

13 Taxpayer's Name
▶ (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individuals)

14 Telephone Number

15 Registered Address

16 Zip Code

17 Manner of Payment

18 Type of Payment

Voluntary Payment

☐ Self-Assessment ☐ Penalties ☐ Tax Deposit/Advance Payment ☐ Income Tax Second Installment (Individual) ☐ Others (Specify)

Per Audit/Delinquent Account

☐ Preliminary/Final Assessment/Deficiency Tax ☐ Accounts Receivable/Delinquent Account

☐ Installment ☐ No. of Installment ☐ Partial Payment ☐ Full Payment

Part II Computation of Tax

19 Basic Tax / Deposit / Advance Payment

20 Add: Penalties Surcharge

20A

20B Interest

20C Compromise

20D

21 Total Amount Payable (Sum of Items 19 & 20D)

For Voluntary Payment

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.

22A Signature over Printed Name of Taxpayer /Authorized Representative

Title/Position of Signatory

For Payment of Deficiency Taxes From Audit/Investigation/ Delinquent Accounts

APPROVED BY:

22B Signature over Printed Name of Head of Office

Stamp of Receiving Office and Date of Receipt

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)

ATC	NATURE OF PAYMENT	ATC	NATURE OF PAYMENT	ATC	NATURE OF PAYMENT
II 011	Pure Compensation Income		Sweetened Products	XP060	Premium (Unleaded) Gasoline
II 012	Pure Business Income	XB010	Sweetened Juice Drinks	XP080	Regular Gasoline
II 013	Mixed (Compensation and Business)	XB020	Sweetened Tea	XP090 & XP100	Naptha & Other Similar Products
MC 180	VAT/Non-VAT Registration Fee	XB030	Carbonated Beverages	XP 110	Aviation Gasoline
MC 190	Travel Tax	XB040	Flavored Water	XP140	Diesel Gas
MC 090	Tin Card Fees	XB050	Energy and Sports Drinks	XP180	Bunker Fuel Oil
MC010 & MC020	Tax Amnesty	XB060	Powdered Drinks not Classified as Milk, Juice, Tea and Coffee	XP120	Avturbo Jet Fuel
MC 040	Income from Forfeited Properties	XB070	Cereal and Grain Beverages	XP130 & XP131	Kerosene
MC 050	Proceeds from Sale of Rent Estate	XB080	Other Non-Alcoholic Beverages that Contain Added Sugar	XP170	Asphalts
MC 060	Energy Tax on Electric Power Consumption	XB090	Using Purely High Fructose Corn Syrup	XP150 & XP160	LPG Gas
MC 031	Deficiency Tax	XB100	Using Purely Coconut Sap Sugar & Purely Steviol Glycosides	XP010, XP020 & XP190	Basetocks, Lubes and Greases
MC 030	Delinquent Accounts/Accounts Receivable		Invasive Cosmetic Products		
FP 010 - FP 930	Fines and Penalties	XC010	Performance of Services on Invasive Cosmetic Procedures	XP040	Waxes and Petrolatum
MC 200	Others		Tobacco Products	XP030	Processed Gas
MC 210	Miscellaneous Taxes -Other Tax Revenue	XT010 & XT020	Smoking and Chewing Tobacco		Miscellaneous Products/Articles
MC 220 - MC 240	Advance Payment on Privilege Store	XT030	Cigars	XG020-XG090	Automobiles
VM 160	VAT on Manufacturing - Sugar	XT040	Cigarettes Packed By Hand	XG100-XG120	Non Essential Goods
IC 080	Income Tax on International Carriers	XT050-XT130	Cigarettes Packed By Machine		Mineral Products
PT 041	Percentage Tax on International Carriers		Tobacco Inspection Fees	XM010	Coal & Coke
DS 010	Documentary Stamp Tax - General	XT080	Cigars	XM020	Non Metallic & Quarry Resources
	Excise Tax on Goods	XT090	Cigarettes	XM030	Gold and Chromite
	Alcohol Products	XT100 & XT110	Leaf Tobacco & Other Manufactured Tobacco	XM040	Copper & Other Metallic Minerals
XA010-XA040	Distilled Spirits	XT120	Monitoring Fees	XM050	Indigenous Petroleum
XA061-XA090	Wines		Petroleum Products	XM051	Others
XA051-XA053	Fermented Liquor	XP070	Premium (Leaded) Gasoline		
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
MC	MISCELLANEOUS TAX	PT	PERCENTAGE TAX		PERCENTAGE TAXES
XV	EXCISE-AD VALOREM	ST	PERCENTAGE TAX - STOCKS	WO	WITHHOLDING TAX-OTHERS (ONE-TIME TRAN-
XS	EXCISE-SPECIFIC	SO	PERCENTAGE TAX - STOCKS (IPO)		SACTION NOT SUBJECT TO CAPITAL
XF	TOBACCO INSPECTION AND MONITORING FEES	SL	PERCENTAGE TAX - SPECIAL LAWS		GAINS TAX)
		DS	DOCUMENTARY STAMP TAX	WR	WITHHOLDING TAX - FRINGE BENEFITS
IT	INCOME TAX	WB	WITHHOLDING TAX-BANKS AND OTHER	WW	WITHHOLDING TAX - PERCENTAGE TAX
CG	CAPITAL GAINS TAX - Real Property		FINANCIAL INSTITUTIONS		ON WINNING AND PRIZES

BIR Form No. 0605 - Payment Form
Guidelines and Instructions

Who Shall File

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.

Note:

- All background information must be properly filled-up.
- For voluntary payment of taxes, BIR Form 0605 shall be signed by the taxpayer or his authorized representative.
- For payment of deficiency taxes at the Revenue District Office level and other investigating offices prior to the issuance of Preliminary Assessment Notice (PAN)/Final Assessment Notice (FAN), BIR Form 0605 shall be approved and signed by the Revenue District Officer (RDO) or Head of the investigating offices.
- For payment of deficiency taxes with issued Preliminary Assessment Notice/Final Assessment Notice, BIR Form 0605 shall be signed by the taxpayer or his authorized representative.
- The last 3 digits of the 12-digit TIN refers to the branch code.

Attachments

For Voluntary Payment:

1. Duly approved Tax Debit Memo, if applicable;
2. Xerox copy of the return (ITR)/ Reminder Letter in case of payment of second installment on income tax.

For Payment of Deficiency Taxes from Audit/ Delinquent Accounts:

1. Duly approved Tax Debit Memo, if applicable;
2. Preliminary Assessment Notice (PAN)/ Final Assessment Notice (FAN)’ Letter of Demand;
3. Post Reporting Notice, if applicable;
4. Collection letter of Delinquent/ Accounts Receivable.