



# **Guidelines and Instruction for BIR Form No. 0611-A [October 2014 (ENCS)]**

## **Payment Form Covered by a Letter Notice**

### **Who Shall Use This Form**

This form shall be used by any person, natural or juridical, including estates and trusts, who are issued Letter Notices generated through the following third-party information (TPI) data matching programs:

1. Reconciliation of Listings for Enforcement (RELIEF)/Bureau of Customs (BOC) Data Program; and
2. Tax Reconciliation Systems (TRS).

The PDF format of the payment form is available for download through the Bureau of Internal Revenue (BIR) website [www.bir.gov.ph](http://www.bir.gov.ph).

### **Where to File and Pay**

This form shall be filed and the tax shall be paid with any Authorized Agent Bank (AAB) and/or thru Electronic Filing and Payment System (eFPS) under the jurisdiction of the Revenue District Office (RDO)/Large Taxpayers Division/Large Taxpayers District Office where the taxpayer (head office of the taxpayer) is registered or required to be registered and file a return.

For filing and payment with an AAB, taxpayer must accomplished and submit BIR-prescribed deposit slip which the bank teller shall machine validate as evidence that the BIR tax payment was deposited to the account of the Bureau of Treasury. The AAB receiving the payment form shall also machine validate and stamp mark the word "Received" on the payment form as proof of filing and payment of the tax by the taxpayer. The machine validation shall reflect the date of payment, amount paid and transactions code, the name of the bank, branch code, teller's code and teller's initial. Bank debit advice/memo shall still be issued to taxpayers paying under the bank debit system.

In places where there are no AABs, this form shall be filed and the tax shall be paid to the Revenue Collection Officer (RCO) or duly authorized City or Municipal Treasurer of the RDO where the taxpayer is registered or required to be registered. The RCO or duly authorized City or Municipal Treasurer shall issue a Revenue Official Receipt (ROR) therefor.

For payment thru eFPS, taxpayer must pay the tax liability through the internet banking facilities of the AABs, via debit from their enrolled bank account.

The form shall be in triplicate copies and distributed as follows:

- Original - Taxpayer's Copy
- Duplicate - Bank's Copy
- Triplicate - Revenue District Office's Copy

### **NOTE:**

This form shall be accomplished per tax type.

The applicable tax type code under Item No. 6 and alphanumeric tax code (ATC) under Item No. 5 of this form shall be:

<b>Tax Type Code</b>	<b>Type of Tax</b>	<b>ATC</b>
IT	Income Tax	MC 250
VT	Value-Added Tax	MC 251
WC	Withholding Tax - Compensation	MC 254
WE	Withholding Tax – Expanded	MC 255
PT	Percentage Tax – Quarterly	MC 265
PM	Percentage Tax – Monthly	MC 266
MC	Mandatory Compromise Penalty	MC 200