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Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
1621
January 2019
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Quarterly Remittance Return
of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.

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1 For the Year	2 Quarter	3 Amended Return?	4 Any Taxes Withheld?	5 No. of Sheet/s Attached
	☐ 1st ☐ 2nd ☐ 3rd ☐ 4th	☐ Yes ☐ No	☐ Yes ☐ No	

Part I – Background Information

6 Taxpayer Identification Number (TIN) / / /	**7** RDO Code
8 Withholding Agent's Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*	
9 Registered Address *(Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)*	
	9A ZIP Code
10 Contact Number	**11** Category of Withholding Agent ☐ Private ☐ Government
12 Email Address	

Part II – Computation of Tax

ATC	**Tax Base** *(Consolidated for the Quarter)* *(from Part IV Item 6 – Column E)*	**Tax Rate**	**Tax Withheld** *(Consolidated for the Quarter)* *(from Part IV Item 6 – Column F)*
13 W I 1 6 5	.	6 . 0 %	.
14 Less: Remittances Made: 1st Month of the Quarter			.
15 2nd Month of the Quarter			.
16 Tax Remitted in Return Previously Filed, if this is an amended return			.
17 Total Remittances Made *(Sum of Items 14 to Item 16)*			.
18 Tax Still Due/(Over-remittance) *(Item 13 Less Item 17)*			.
Add: Penalties			
19 Surcharge			.
20 Interest			.
21 Compromise			.
22 Total Penalties *(Sum of Items 19 to 21)*			.
23 TOTAL AMOUNT STILL DUE/(Over-remittance) *(Sum of Items 18 and 22)*			.

We declare under the penalties of perjury that this remittance form has been made in good faith, verified by us, and to the best of our 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. Further, we give our consent to the processing of our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. *(If Authorized Representative, attach authorization letter)*

Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent
(Indicate Title/Designation and TIN)

Tax Agent Accreditation No./ Attorney's Roll No. *(if applicable)*		Date of Issue *(MM/DD/YYYY)*		Date of Expiry *(MM/DD/YYYY)*	

Part III – Details of Payment

Particulars	Drawee Bank/Agency	Number	Date *(MM/DD/YYYY)*	Amount
24 Cash/Bank Debit Memo				.
25 Check				.
26 Tax Debit Memo				.
27 Others *(specify below)*				
				.

Machine Validation/Revenue Official Receipt Details *(if not filed with an Authorized Agent Bank)*	*Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)*

***NOTE:** The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

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TIN	Withholding Agent's Name

Part IV - Schedule

Schedule 1 – Details of Tax Withheld

Seq. No. (A)	Name of Estate (B)	TIN (C)	Date of Decedents Death (D)	Withdrawn Amount (E)	Amount of Tax Withheld (F)	Date Withheld (G)
1						
2						
3						
4						
5						
6 Total Taxes Withheld *(Sum of Items 1 to 5) (To Part II Item 13)*						

Guidelines and Instructions for BIR Form No. 1621 (January 2019)
Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account

Who Shall File

This return shall be filed in triplicate by all banks required to withhold from the deposit account of the decedent

The return shall be filed by the President, Vice-President or other principal officer.

When and Where to File and Pay/Remit

The quarterly withholding tax remittance return shall be filed and the tax paid/remitted not later than the last day of the month following the close of the quarter during which withholding was made.

Provided, however, that with respect to non-large and large taxpayers who shall file through the Electronic Filing and Payment System (eFPS), the deadline for filing electronically the return and paying/remitting the taxes due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

The return shall be filed and the tax paid/remitted with the Authorized Agent Bank (AAB) of the Revenue District Office (RDO) having jurisdiction over the withholding agent's place of business/office. In places where there are no Authorized Agent Banks, the return shall be filed and the tax paid/remitted with the Revenue Collection Officer (RCO) of the RDO having jurisdiction over the WA's place of business/office, who will issue an Electronic Revenue Official Receipt (eROR) therefor.

When the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment/remittance was received by the AAB. The AAB receiving the tax return shall stamp mark the word "Received" on the return and also machine validate the return as proof of filing and payment/remittance of the tax by the taxpayer. The machine validation shall reflect the date of payment/remittance, amount paid/remitted and transactions code, the name of the bank, branch code, teller's code and teller's initial. Bank debit memo number and date should be indicated in the return for taxpayers paying/remitting under the bank debit system.

Payments/Remittance may also be made thru the epayment channels of AABs thru either their online facility, credit/debit/prepaid cards, and mobile payments.

A taxpayer may file a separate return for the head office and for each branch or place of business/office or a consolidated return for the head office and all the branches/offices. In the case of large taxpayers only one consolidated return is required.

Penalties

There shall be imposed and collected as part of the tax:

1. A surcharge of twenty-five percent (25%) for the following violations:
   a. Failure to file any return and pay/remit the amount of tax or installment due on or before the due date;
   b. Filing a return with a person or office other than those with whom it is required to be filed, unless otherwise authorized by the Commissioner;
   c. Failure to pay/remit the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
   d. Failure to pay/remit the deficiency tax within the time prescribed for its payment/remittance in the notice of assessment.
2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment/remittance has been made before the discovery of the falsity or fraud, for each of the following violations:
   a. Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
   b. A false or fraudulent return is willfully made.
3. Interest at the rate of double the legal interest rate for loans or forbearance of any money in the absence of an express stipulation as set by the Bangko Sentral ng Pilipinas from the date prescribed for payment/remittance until the amount is fully paid/remitted: Provided, That, in no case shall the deficiency and the delinquency interest prescribed under Section 249 Subsections (B) and (C) of the National Internal Revenue Code, as amended, be imposed simultaneously.
4. Compromise penalty as provided under applicable rules and regulations.

Violation of Withholding Tax Provisions

Any person required to withhold, account for, and pay/remit any tax imposed by the National Internal Revenue Code (NIRC), as amended, or who willfully fails to withhold such tax, or account for and pay/remit such tax, or aids or abets in any manner to evade any such tax or the payment/remittance thereof, shall, in addition to other penalties provided for under the Law, be liable upon conviction to a penalty equal to the total amount of the tax not withheld, or not accounted for and paid/remitted.

Any person required under the NIRC, as amended, or by rules and regulations promulgated thereunder to pay/remit any tax, make a return, keep any record, or supply correct and accurate information, who willfully fails to pay/remit such tax, make such return, keep such record, or supply such correct and accurate information, or withhold or pay/remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to the other penalties provided by law, upon conviction thereof, be punished by a fine of not less than ten thousand pesos (₱ 10,000.00) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Every officer or employee of the Government of the Republic of the Philippines or any of its agencies and instrumentalities, its political subdivisions, as well as government-owned or controlled corporations, including the Bangko Sentral ng Pilipinas, who, under the provisions of the NIRC, as amended, or regulations promulgated thereunder, is charged with the duty to deduct and withhold any internal revenue tax and to pay/remit the same in accordance with the provisions of the NIRC, as amended, and other laws and who is found guilty of any offense herein below specified shall, upon conviction of each act or omission, be fined in a sum not less than five thousand pesos (₱ 5,000) but not more than fifty thousand pesos (₱ 50,000) or imprisoned for a term of not less than six (6) months and one day but not more than two (2) years, or both:

a. Those who fail or cause the failure to deduct and withhold any internal revenue tax under any of the withholding tax laws and implementing regulations;

b. Those who fail or cause the failure to pay/remit taxes deducted and withheld within the time prescribed by law, and implementing regulations; and

c. Those who fail or cause the failure to file a return or statement within the time prescribed, or render or furnish a false or fraudulent return or statement required under the withholding tax laws and regulations.

If the withholding agent is the Government or any of its agencies, political subdivisions or instrumentalities, or a government-owned or controlled corporation, the employee thereof responsible for the withholding and payment/remittance of tax shall be personally liable for the additions to the tax prescribed by the NIRC, as amended.

Note: All background information must be properly filled out.

- The last 5 digits of the 14-digit TIN refers to the branch code
- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
  A. For Individual (CPAs, members of GPPs, and others)
    a.1 Taxpayer Identification Number (TIN); and
    a.2 BIR Accreditation Number, Date of Issue, and Date of Expiry.
  B. For members of the Philippine Bar (Lawyers)
    b.1 Taxpayer Identification Number (TIN);
    b.2 Attorney's Roll Number;
    b.3 Mandatory Continuing Legal Education (MCLE) Compliance Number; and
    b.4 BIR Accreditation Number, Date of Issue, and Date of Expiry