



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



**BAGONG
PILIPINAS**

September 24, 2026

REVENUE MEMORANDUM CIRCULAR NO. 104-2026

SUBJECT : Availability of Offline Electronic Bureau of Internal Revenue Forms (eBIRForms) Package Version 7.9.6.2

TO : All Internal Revenue Officials, Employees, and Others Concerned

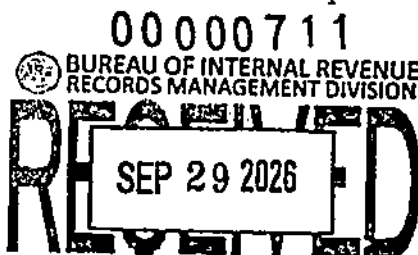
This Circular is issued to announce the availability of the **Offline eBIRForms Package Version 7.9.6.2**, which can be downloaded from the BIR Website at www.bir.gov.ph.

The updated Offline eBIRForms Package v7.9.6.2 contains the following enhancements:

1. Inclusion of the following ATC Codes in BIR Form No. 0605:
 - MC350 – One-Time Abatement of Taxes and/or Penalties for Micro Taxpayers (Individual)
 - MC351 – One-Time Abatement of Taxes and/or Penalties for Micro Taxpayers (Corporation)
2. Inclusion of Tax Type Code for Micro Taxpayer Abatement – MA in BIR Form No. 0605.
3. System corrections and resolutions to reported issues affecting BIR Forms 1601-FQ, 1603Qv2018, 1702Qv2018C, and 1801v2018.

eBIRForms Offline Package Versions 7.9.6.0 and 7.9.6.1 shall remain operational and may continue to be used by taxpayers for the preparation, validation, and electronic submission of tax returns, except for those tax returns covered by the corrective system updates and enhancements under this release.

All internal revenue officials, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.



BY: H-2 ADMIN UNIT - 1 TIME: 10:25am



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue