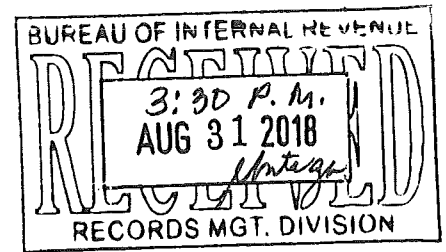




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



August 31, 2018

REVENUE MEMORANDUM CIRCULAR NO. 73-2018

SUBJECT : Circularizing the Availability of the New BIR Form Nos. 0619-E [Monthly Remittance Form of Creditable Income Taxes Withheld (Expanded)] and 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) both January 2018 Version

TO : All Internal Revenue Officials, Employees and Others Concerned

This Circular is issued to prescribe the following new BIR forms:

<u>BIR Form No.</u>	<u>BIR Form Name</u>	<u>Due Date</u>
0619-E	Monthly Remittance Form for Creditable Income Taxes Withheld (Expanded) (refer to Annex "A" hereof)	For Non-eFPS taxpayers: on or before the 10 th day of the following month in which withholding was made; For eFPS taxpayers: on or before the 15 th day of the following month, depending on the industry grouping as set forth in RR No. 26-2002
0619-F	Monthly Remittance Form of Final Income Taxes Withheld (refer to Annex "B" hereof)	

The abovementioned BIR forms are already available and shall be used by the withholding agent in remitting the withholding tax of the first (2) two months of every calendar quarter.

Below are the prescribed manners for the filing of the aforesaid forms:

A. Manual Forms –

1. Download the **new remittance forms (BIR Form Nos. 0619-E and 0619-F)** from the BIR website (www.bir.gov.ph) under the BIR Forms-Payment/Remittance Forms section. Print the forms and fill out the applicable items/fields.
2. Remittance of the withholding tax due thereon shall be made thru:
 - a. Manual Payment/Remittance-
 - Over-the-counter of the Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered.
 - In places where there are no AABs, the return shall be filed and the tax due shall be remitted with the concerned Revenue Collection Officer (RCO), thru the mobile revenue collection

officers system (MRCOS) facility, under the jurisdiction of the RDO.

b. Online Payment/Remittance-

- Thru GCash Mobile Payment

- Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card

- Development Bank of the Philippines (DBP) Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit

In case the manual filer has no withholding tax due for the month, taxpayer is still required to file and follow the existing procedure for "No Payment", which is to file thru the use of eBIRForms. Use the BIR Form No. 0619-E or 0619-F loaded in the Offline eBIRForms Package v7.1 to file with no remittance.

B. Electronic Bureau of Internal Revenue Forms (eBIRForms)

1. The **new remittance forms** are already available in the Offline eBIRForms Package v7.1.
2. eBIRForms filers shall use the new remittance forms in filing and remitting the monthly withholding tax due. This shall also be used in filing "No Payment" in case manual filers has no withholding tax due for the month.
3. Remittance of the withholding tax due, if any, shall be made thru:
 - a. Manual Payment/Remittance-
 - Over-the-counter of the AAB located within the territorial jurisdiction of the RDO where the taxpayer is registered

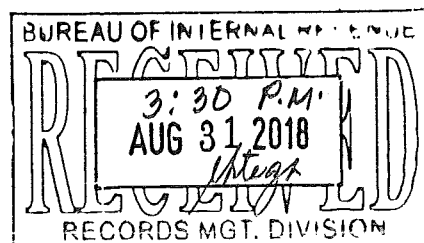
 - In places where there are no AABs, the return shall be filed and the tax due shall be remitted with the concerned RCO, thru the MRCOS facility, under the jurisdiction of the RDO.
 - b. Online Payment/Remittance-
 - Thru GCash Mobile Payment

 - LBP Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card

 - DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit

C. Electronic Filing and Payment System (eFPS)

1. The **new remittance forms** are already available in the eFPS.
2. The eFPS filers shall use the new remittance forms in filing and remitting the monthly withholding tax due. This shall also be used in filing "No Payment" in case manual filers has no withholding tax due for the month.



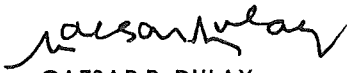
3. After e-filing, proceed to online payment/remittance by clicking the proceed to payment button and remit the withholding tax due, if any.

With regard to the filing and remittance of final income taxes withheld using BIR Form No. 0619-F, taxpayers shall use the following tax type and the corresponding alphanumeric tax code (ATC):

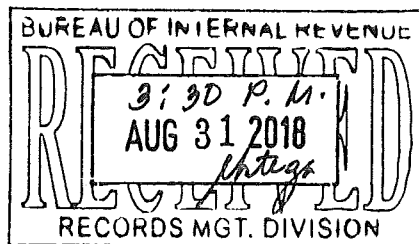
Tax Type Code	ATC	Description
WB	WMF10	Remittance of Final Income Taxes Withheld on Interest Paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc.
WF	WMF20	Remittance of Final Income Taxes Withheld on Other Final Income Taxes

In case taxpayer shall remit both type of withholding taxes, he/she shall file two (2) BIR Form No. 0619-F to cover both remittances of withholding taxes.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.


CAESAR R. DULAY
 Commissioner of Internal Revenue
 019238

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/maliam



BIR Form No.
0619-E

**Monthly Remittance Form
of Creditable Income Taxes Withheld (Expanded)**



January 2018
Page 1
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.

1. For the Month of (MM/YYYY)	2. Due Date (MM/DD/YYYY)	3. Amended Form? <input type="checkbox"/> Yes <input type="checkbox"/> No	4. Any Taxes Withheld? <input type="checkbox"/> Yes <input type="checkbox"/> No	5. ATC WME10	6. Tax Type Code WE
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Part I - Background Information

7. Taxpayer Identification Number (TIN) _____ 8. RDO Code _____

9. Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual) _____

10. 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)

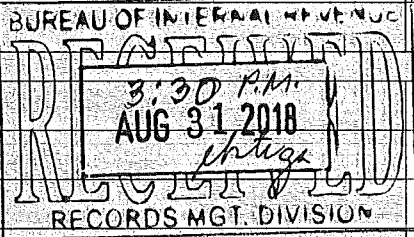
11. Contact Number: _____ 10A. ZIP Code _____

12. Category of Withholding Agent Private Government

13. Email Address _____

Part II - Tax Remittance

14. Amount of Remittance	
15. Less: Amount Remitted from Previously Filed Form, if this is an amended form	
16. Net Amount of Remittance (Item 14 Less Item 15)	
17. Add: Penalties	
17A. Surcharge	
17B. Interest	
17C. Compromise	
17D. Total Penalties (Sum of Items 17A to 17C)	
18. Total Amount of Remittance (Sum of Items 16 and 17D)	



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

19. Signature over Printed Name of Taxpayer/Authorized Representative/ Tax Agent (Indicate Title/Designation and TIN) _____
For Non-Individual: _____

Signature over Printed Name of President/Vice President/ Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN) _____

20. Authorized 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
21. Cash/Bank Debit Memo				
22. Check				
23. Tax Debit Memo				
24. Others (specify below)				

25. 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) _____

Guidelines and Instructions for BIR Form No. 0619-E (January 2018)

Monthly Remittance Form of Creditable Income Taxes Withheld (Expanded)

Who Shall File

This withholding tax remittance form shall be filed in triplicate by every withholding agent (WA)/payor required to deduct and withhold taxes on income payments subject to Expanded/Creditable Withholding Taxes.

If the person required to withhold and remit the tax is a corporation, the form shall be made in the name of the corporation and shall be signed and verified by the president, vice-president, or any authorized officer.

If the Government of the Philippines or any of its agencies, political subdivisions or instrumentalities or a government-owned or controlled corporation, is the withholding agent/payor, the form shall be accomplished and signed by the officer or employee having control of the disbursement of income payment or other officer or employee appropriately designated for the purpose.

With respect to a fiduciary, the form shall be made in the name of the individual, estate or trust for which such fiduciary acts and shall be signed and verified by such fiduciary. In case of two or more joint fiduciaries, the form shall be signed and verified by one of such fiduciaries.

Authorized Representative and Accredited Tax Agent filing, in behalf of the taxpayer, shall also use this form to remit the creditable taxes withheld.

When and Where to File and Remit

The withholding tax remittance form shall be filed and the tax remitted on or before the tenth (10th) day following the month in which withholding was made. This shall be filed for the first 2 months of each calendar quarter.

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 electronically filing the form and remitting the taxes due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

The form shall be filed and the tax remitted with the Authorized Agent Bank (AAB) of the Revenue District Office (RDO) having jurisdiction over the WA's place of business/office. In places where there are no AABs, the form shall be filed and the tax 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.

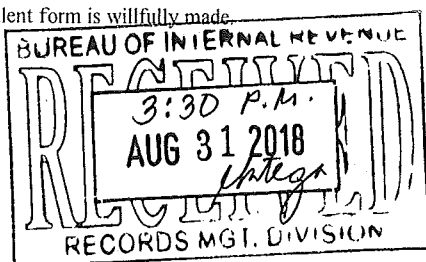
When the form is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that remittance was received by the AAB. The AAB receiving the tax form shall stamp mark the word "Received" on the form and also machine validate the form as proof of filing and remittance of the tax by the taxpayer. The machine validation shall reflect the date of remittance, amount 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 form for taxpayers remitting under the bank debit system.

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

Penalties

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

- A surcharge of twenty-five percent (25%) for the following violations:
 - Failure to file any form and pay/remittance the amount of tax or installment due on or before the due date; or
 - Filing a form with a person or office other than those with whom it is required to be filed, unless otherwise authorized by the Commissioner; or
 - Failure to pay/remittance the full or part of the amount of tax shown on the form, or the full amount of tax due for which no form is required to be filed on or before the due date; or
 - Failure to pay/remittance the deficiency tax within the time prescribed for its payment/remittance in the notice of assessment.
- A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment/remittance has been made on the basis of such form before the discovery of the falsity or fraud, for each of the following violations:
 - Willful neglect to file the form within the period prescribed by the National Internal Revenue Code (NIRC), as amended, or by rules and regulations; or
 - A false or fraudulent form is willfully made.



- 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 NIRC, as amended, be imposed simultaneously.
- Compromise penalty as provided under applicable rules and regulations.

Violation of Withholding Tax Provisions

Any person required to withhold, account for, and 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 remit such tax, or aids or abets in any manner to evade any such tax or the payment 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 remitted.

Any person required under the NIRC, as amended, or by rules and regulations promulgated thereunder to pay any tax, make a form, keep any record or supply correct and accurate information, who willfully fails to pay such tax, make such form, keep such record, or supply such correct and accurate information, or withhold or 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 remit the same in accordance with the provisions of the NIRC, as amended, and other laws is 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:

- Those who fail or cause the failure to deduct and withhold any internal revenue tax under any of the withholding tax laws and implementing rules and regulations;
- Those who fail or cause the failure to remit taxes deducted and withheld within the time prescribed by law, and implementing rules and regulations; and
- Those who fail or cause the failure to file a form or statement within the time prescribed, or render or furnish a false or fraudulent form or statement required under the withholding tax laws and rules 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 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.

- Box No. 1 refers to transaction period and not the date of filing this form.
- The last 5 digits of the 14-digit TIN refer to the branch code.
- All forms filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
 - For Individual (CPAs, members of GPPs, and others)
 - Taxpayer Identification Number (TIN); and
 - BIR Accreditation Number, Date of Issue, and Date of Expiry.
 - For members of the Philippine Bar (Lawyers)
 - Taxpayer Identification Number (TIN);
 - Attorney's Roll Number;
 - Mandatory Continuing Legal Education (MCLE) Compliance Number; and
 - BIR Accreditation Number, Date of Issue, and Date of Expiry.



IR Form No. **619-F** **Monthly Remittance Form of Final Income Taxes Withheld**

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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.

0619-F 01/18 P1

1 the month of (MM/YYYY)	2 Due Date (MM/DD/YYYY)	3 Amended Form? <input type="checkbox"/> Yes <input type="checkbox"/> No	4 Any Taxes Withheld? <input type="checkbox"/> Yes <input type="checkbox"/> No	5 Tax Type Code**
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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 registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)

10 Contact Number

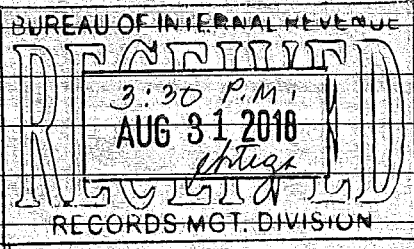
11 Category of Withholding Agent Private Government

9A ZIP Code

12 Email Address

Part II - Tax Remittance

ATC	Description	Amount for Remittance
WMF10	Remittance of Final Income Taxes Withheld on Interest Paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc.	
WMF20	Remittance of Final Income Taxes Withheld on Other Final Income Taxes	
13 Total (Sum of Items 13 and 14)		
14 Less: Amount Remitted from Previously Filed Form, if this is an amended form		
15 Net Amount of Remittance (Item 15 Less Item 16)		
16 Add: Penalties		
18A	Surcharge	
18B	Interest	
18C	Compromise	
18D	Total Penalties (Sum of Items 18A to 18C)	
17 Total Amount of Remittance (Sum of Item 17 and 18D)		



I/We declare under the penalties of perjury that this remittance form has been made in good faith, verified by me/us, and to the best of my/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, I/we give consent to the processing of my/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)

Individual: _____ For Non-Individual: _____

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

20 Signature over Printed Name of President/Vice President/ Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)

21 Authorized Agent Accreditation No./ Attorney's Roll No. (if applicable)

22 Date of Issue (MM/DD/YYYY)

23 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)				

28 Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank)

29 Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)

Guidelines and Instructions for BIR Form No. 0619-F (January 2018)

Monthly Remittance Form of Final Income Taxes Withheld

Who Shall File

This withholding tax remittance form shall be filed in triplicate by every withholding agent (WA)/payor required to deduct and withhold taxes on income payments subject to Final Withholding Taxes.

If the person required to withhold and remit the tax is a corporation, the form shall be made in the name of the corporation and shall be signed and verified by the president, vice-president, or any authorized officer.

If the Government of the Philippines or any of its agencies, political subdivisions or instrumentalities or a government-owned or controlled corporation, is the withholding agent/payor, the form shall be accomplished and signed by the officer or employee having control of disbursement of income payment or other officer or employee appropriately designated for the purpose.

With respect to a fiduciary, the form shall be made in the name of the individual, estate or trust for which such fiduciary acts and shall be signed and verified by such fiduciary. In case of two or more joint fiduciaries, the form shall be signed and verified by one of such fiduciaries.

Authorized Representative and Accredited Tax Agent filing, in behalf of the taxpayer, shall also use this form to remit the final taxes withheld.

When and Where to File and Remit

The withholding tax remittance form shall be filed and the tax remitted on or before the tenth (10th) day following the month in which withholding was made. This shall be filed for the first two (2) months of each calendar quarter.

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 electronically filing the form and remitting the taxes due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

The form shall be filed and the tax remitted with the Authorized Agent Bank (AAB) of the Revenue District Office (RDO) having jurisdiction over the WA's place of business/office. In places where there are no AABs, the form shall be filed and the tax 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 form is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that remittance was received by the AAB. The AAB receiving the tax form shall stamp mark the word "Received" on the form and also machine validate the form as proof of filing and remittance of the tax by the taxpayer. The machine validation shall reflect the date of remittance, amount 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 form for taxpayers remitting under the bank debit system.

A taxpayer may file a separate form for the head office and for each branch or place of business/office or a consolidated form for the head office and all the branches/offices. In the case of large taxpayers only one consolidated form 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 form and pay/remit the amount of tax or installment due on or before the due date; or
 - b. Filing a form with a person or office other than those with whom it is required to be filed, unless otherwise authorized by the Commissioner; or
 - c. Failure to pay/remit the full or part of the amount of tax shown on the form, or the full amount of tax due for which no form is required to be filed on or before the due date; or
 - 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 on the basis of such form before the discovery of the falsity or fraud, for each of the following violations:
 - a. Willful neglect to file the form within the period prescribed by the National Internal Revenue Code (NIRC), as amended, or by rules and regulations; or
 - b. A false or fraudulent form is willfully made.

3. Interest at the rate of double the legal interest rate for loans or forbearance any money in the absence of an express stipulation as set by the Bang 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 NIRC, 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 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 remit such tax, or aids or abets in any manner to evade any such tax or the payment 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 remitted.

Any person required under the NIRC, as amended, or by rules and regulations promulgated thereunder to pay any tax, make a form, keep any record or supply correct and accurate information, who willfully fails to pay such tax, make such form, keep such record, or supply such correct and accurate information, or withhold or 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 therefor be punished by a fine of not less than ten thousand pesos (₱ 10,000.00) and sufficient imprisonment of not less than one (1) year but not more than ten (10) years.

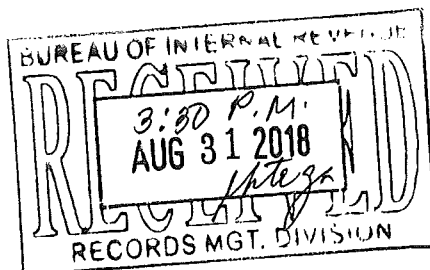
Every officer or employee of the Government of the Republic of the Philippines or any of its agencies and instrumentalities, its political subdivisions, as well as government-owned or controlled corporations, including the Bang Sentral ng Pilipinas, who, under the provisions of the NIRC, as amended, or regulations promulgated thereunder, is charged with the duty to deduct or withhold any internal revenue tax and to remit the same in accordance with the provisions of the NIRC, as amended, and other laws is guilty of any offense hereinafter 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 or 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 rules and regulations;
- b) Those who fail or cause the failure to remit taxes deducted and withheld within the time prescribed by law, and implementing rules and regulations; and
- c) Those who fail or cause the failure to file a form or statement within the time prescribed, or render or furnish a false or fraudulent form or statement required under the withholding tax laws and rules 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 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.

- Box No. 1 refers to transaction period and not the date of filing the form
- **Tax Type Code to be used: WB, if the ATC to be used is WMF10 WF, if WMF20
- The last 5 digits of the 14-digit TIN refers to the branch code
- All forms 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.



Handwritten initials and signatures, including 'AG', 'A', 'D', and 'W', are present on the right side of the page.