

**[BIR REVENUE MEMORANDUM ORDER NO. 10-94,
February 14, 1994]**

**CONSOLIDATION OF EXISTING AND PRESCRIBING NEW BIR
FORMS**

**I
Objectives**

This Order is issued to:

1. Consolidate two or more BIR forms into one new form to economize in the printing of forms, minimize the compliance costs of taxpayers and reduce administrative burden and expenses for the Bureau.
2. Prescribe the use of new forms.
3. Discontinue the use of old forms which have been rendered as obsolete.
4. Effect the policies of the Forms Committee in simplifying and making uniform the different tax forms and returns.

**II
Description of New Forms**

A. *BIR Form No. 1743-750 (Certificate of Creditable Tax Withheld at Source)* — This is a consolidation of BIR Form Nos. 1743-1 (Certificate of Creditable Income Tax Withheld at Source), 750B [Certificate of Internal Revenue Taxes Withheld on Government Money Payments (RA 1051)] and 750V-1 [Certificate of Value Added Tax Withheld on Government Payment (RA 7649)].

B. *BIR Form No. 1743-IR (Annual Information Return of Income Tax Withheld on Compensation, Expanded and Final Tax)* — BIR Form No. 1743-IR is a consolidation of three forms namely: BIR Form Nos. 1743-B (Annual Information Return of Creditable Income Tax Withheld (Expanded Withholding Tax System), 1743-D (Annual Information Return of Final Income Tax Withheld), and W-3 (Annual Information Return of Income Taxes Withheld on Compensation).

C. *BIR Form No. 1556 (Certificate of Registration)* — Six BIR forms on registration were merged into one form. The six forms that were merged were BIR Form Nos. 2550-2 (VAT Registration Certificate for Main Office) and 2550-2A (VAT Registration Certificate for Branch Office), for Value Added Tax, BIR Form 2551-2P (Non-Vat Registration Certificate for Principal Office) and BIR Form 2551-2B (Non-VAT Registration Certificate for Branch Office) for Non-Vat and BIR Form W5-H (Withholding Agent Registration Certificate for Head Office) and W5-B (Withholding Agent Registration Certificate for Branch Office.)

D. *BIR Form No. 1556-A (Application for Registration)* — This is a consolidation of three application forms for Value Added Tax, for Non-Vat and for Withholding Agents. The merged forms were BIR Form Nos. 2550-1 (Application for VAT Registration), 2551-1 (Application for Non-VAT Registration) and W-5 (Application for Registration as Withholding Agents).

E. *BIR Form No. 750AV (Monthly Return of Internal Revenue Taxes Withheld on Government Money Payments, RA 1051 and RA 7649)* — BIR Form Nos. 750-A [Monthly Return of Internal Revenue Taxes Withheld on Government Money Payment (RA 1051)] and 750-V [Monthly Return of Value Added Tax Withheld on Government Payment (RA 7649)] were merged to form this new form.

F. *BIR Form No. 2531 (Quarterly Percentage Tax Return)* — This form is a merger of BIR Form Nos. 2551 (Percentage Tax Return) and 2529A-Q (Quarterly Percentage Tax Return).

G. *BIR Form No. 1701E (Individual Capital Gains Tax on Real Property Transactions)* — This is a merger of BIR Form Nos. 1701E (Individual Capital Gains Tax Return) and 1701E-1 (Individual Capital Gains Tax on Installment Received).

Furthermore, this shall substitute for BIR Form No. 1954-A-1 (Application for Certificate Authorizing Registration for Real Property Transaction Not Subject to Capital Gains Tax). The necessary notation in BIR Form No. 1701E can be indicated to show the information required for these transactions.

H. *BIR Form No. 1701E-2 [Capital] Gains Tax Return (For Transactions Involving Shares of Stocks Not Traded Thru The Local Stock Exchange)* — This is a merger of BIR Form Nos. 1701E-2 [Capital] Gains Tax Return (For Transactions Involving Shares of Stocks Not Traded Thru the Local Stock Exchange)], 1701E2-1 [Individual Capital Gains Tax Return for Installment Received (Shares of Stocks Not Traded Thru The Local Stock Exchange)] and 1701E2-F [Final Consolidated Tax Return on Stock Transactions (Shares of Stocks Not Traded Thru The Local Stock Exchange)]

I. *BIR Forms consisting of 1717 series* — These include BIR Form Nos. 1717-A [Revenue Officer's Audit Report on Capital Gains Tax (On Real Property Transaction)] 1717-C -1 [Revenue Officer's Audit Report on Capital Gains Tax (On Real Property Transactions)], 1717-C-1 [Revenue Officer's Audit Report on Capital Gains Tax (On Stock Transactions Not Traded Thru Local Stock Exchange)], 1717-D (Revenue Officer's Audit Report on Donor's Tax), 1717-E (Revenue Officer's Audit Report on Estate Tax), 1717-P (Revenue Officer's Audit Report on Percentage Tax), 1717-S (Revenue Officer's Audit Report on Documentary Stamp Tax), 1717-V (Revenue Officer's Audit Report on Value-Added Tax), 1717-W (Revenue Officer's Audit Report on Withholding Taxes) and 1717-X (Revenue Officer's Audit Report on Excise Tax).

These shall substitute for BIR Form Nos. 1749 (Audit Sheet For Individual), 1749-A (Audit Sheet For Individual Non-Resident Citizen) and 1750 (Audit Sheet For Corporation).

III

Old Forms Discontinued