REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS

January 9, 2006

REVENUE MEMORANDUM CIRCULAR NO. 3-2006

SUBJECT: Required File Structure in the Submission of the Summary Alphalist of Withholding Agents of Income Payments Subjected to Tax Withheld at Source (SAWT) as Mandatory Attachments to Tax Returns With Claimed Tax Credits due to Creditable Withholding Tax At Source and of the Monthly Alphalist of Payees (MAP) Whose Income Received Have Been Subjected to Withholding Tax in the Remittance Return Filed by the Withholding Agent/Payor of Income Payment

TO: All Internal Revenue Officers and Others Concerned

Pursuant to Section 2(H) of Revenue Regulations No. 2-2006, dated December 1, 2005, publishing herewith are the required format in the submission/attachment of SAWT/MAP to the required returns. The SAWT/MAP shall be submitted/attached to the return and shall contain all the required information in the prescribed electronic format using any of the following:

Option 1	Microsoft Excel Format;
Option 2	Taxpayer's own extract program; or
Option 3	Data Entry Module developed by the BIR that will be available upon request or downloadable from the BIR's web site at **http://www.bir.gov.ph**

For those who will choose option 1 or 2, they are required to use a validation module of the BIR which can either be downloaded from the BIR-web or made available in diskette form upon request.

A. STEPS IN CREATING THE DATA FILE, DISKETTE LABELING AND SUBMISSION (ANNEX "1")

B. REQUIRED FILE STRUCTURE (ANNEX "A") for the SUMMARY ALPHALIST OF WITHHOLDING TAXES (SAWT) as Attachment to BIR Form Nos. 1700, 1701Q, 1701, 1702Q, 1702, 2550M, 2550Q, 2551M, 2553

1) By persons claiming for refund or applying their creditable tax withheld at source against the tax due with more than ten (10) withholding agents-payor of income payment per return period are strictly required to submit SAWT electronically in a 3.5 inch floppy diskette; and

2). By taxpayers required to file thru the EFPS, regardless of the number of withholding agents/payor of income, are strictly required to attach the electronic copy of the SAWT to the electronic return

B REQUIRED FILE STRUCTURE (ANNEX "B") FOR MONTHLY ALPHALIST OF PAYEES (MAP) as Attachment to BIR Form Nos. 1601-E, 1601-F, 1600

1. by all withholding agents enumerated under Sections 2.57.3, 4.114, 5.116 of Revenue Regulations No. 2-98, as amended, who are required to withhold and remit taxes withheld and have more than ten (10) income payees- income recipient per return period are strictly required to submit MAP in electronic copy in a 3.5 inch floppy diskette; and

2. by all taxpayers remitting taxes withheld thru the EFPS, regardless of the number of income payees/income recipient, are strictly required to attach an electronic copy of the MAP to the electronic return.

All internal revenue officers and others concerned are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue

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