REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 5, 2009

REVENUE MEMORANDUM CIRCULAR NO. 5 - 2009

SUBJECT : Submission in Electronic Form of Alphabetical List of Employees and List of Payees which Form Part of the Annual Information Return (BIR Form No 1604CF (July 2008 ENCS)) under Revenue Regulations No. 10-2008 and Semestral List of Regular Suppliers by Top 20,000 Private Corporations per RR 17-2003, as amended by RR 14-2008.

TO : All Internal Revenue Officers, Employees and Others Concerned.

Pursuant to Revenue Regulations (RR) No. 10-2008, publishing herewith are the file formats to be used by the withholding agents in the submission/filing, thru diskette/CD/email: esubmission@bir.gov.ph, of the Alphabetical List of Employees who are recipients of income subject to creditable and/or final withholding taxes which forms part of the Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form No. 1604-CF).

Likewise, pursuant to RR 14-2008, publishing herewith are the file formats to be used by Top 20,000 Private Corporations in the submission of the Semestral List of Regular Suppliers through diskette/CD/ email: esubmission@bir.gov.ph on or before July 31 and January 31 for the first and second semesters of each calendar year, respectively, with the initial list for submission within fifteen (15) days from actual receipt of Notice for Inclusion signed by the Commissioner.

Taxpayers shall use either excel format or their own extract program which shall pass through the validation module to be issued by the BIR.

1. **Technical Annex "A-2009"-** Technical Specifications for BIR Form No. 1604-CF (July 2008 ENCS) with Alphalists of Employees/Payees;
2. **Technical Annex "B"**- Technical Specifications for Top 20,000 Private Corporations required to submit Semestral List of Regular Suppliers; and
3. **Annex "C"** – Transmittal Form for CDs/Diskettes.

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

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue

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