REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

JAN 26 2024

REVENUE MEMORANDUM CIRCULAR NO. 16-2024

SUBJECT : Extension of the Deadline for the Submission of Alphabetical List of Employees/Payees from Whom Taxes Were Withheld

TO : All Internal Revenue Officials, Employees and Others Concerned

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With the introduction of the 5% tax credit incentive under Republic Act No. 9505 otherwise known as the Personal Equity and Retirement Account (PERA) Act of 2008, and the revised income tax rates for taxable year 2023 under R.A. 10963 (TRAIN Law), Revenue Memorandum Circulars (RMC) Nos. 139-2020, 34-2022, and 160-2022 were respectively issued to update BIR Form Nos. 2316 and the schedules on the Alphabetical List of Employees/Payees from Whom Taxes Were Withheld (alphalist) under BIR Form No. 1604C.

In this connection, the deadline of submission of the alphalist for the taxable year 2023 using the new version of the Alphalist Data Entry and Validation Module is hereby extended up to February 28, 2024. A separate tax advisory shall be posted on the website of this Bureau informing the availability of the updated version of the said module.

Moreover, for those taxpayers-employers who have employees availing 5% tax credit under the PERA Act of 2008 and who have not yet submitted their alphalists for the year 2022, the deadline shall be thirty (30) days immediately after the date of posting of a tax advisory on the BIR website announcing the availability of a separate revised data entry module.

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

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

J-5

BUREAU OF INTERNAL REVENUE
8:55 AM
JAN 26 2024
RECORDS MGT. DIVISION