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

February 20, 2020

REVENUE MEMORANDUM CIRCULAR NO. 18-2020

SUBJECT : Use of Old BIR Form Nos. 1604-CF and 1604-E for Online Filing of Annual Information Returns for Compensation, Final Withholding Taxes, and Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Tax

TO : All Internal Revenue Officials, Employees and Others Concerned

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The submission of the separate forms for the Annual Information Return of Income Payments Withheld on Compensation (BIR Form No. 1604-C) and Annual Information Return of Income Payments Subjected to Final Withholding Taxes (BIR Form No. 1604-F), including the Alphabetical List of Employees/Payees From Whom Taxes Were Withheld (alphalist), was extended from January 31, 2020 to February 28, 2020 under Revenue Memorandum Circular (RMC) No. 124-2019. While the deadline for the filing of the Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Tax (BIR Form No. 1604-E), together with the alphalist is on March 1, 2020. However, the electronic formats of these forms are not yet available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms) as of this date due to some technical issues.

In order to address this concern, the old form for the Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form No. 1604 CF) and BIR Form No. 1604-E shall be used instead in the online filing of the aforesaid returns. Accordingly, the alphalists of these returns shall be submitted thru the existing Alphalist Data Entry and Validation Module Version 6.1.

Moreover, in case of the issuance of an advisory declaring the availability of the enhanced version of the Alphalist Data Entry and Validation Module as prescribed by the said RMC and there are alphalists that were duly submitted using the old version of the said data entry module, there is no need to prepare and re-submit these alphalists using the enhanced version of this module.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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