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

FEB 13 2024

REVENUE MEMORANDUM CIRCULAR NO. 25-2024

SUBJECT : Amending the Pertinent Provisions of Revenue Memorandum Circular No. 16-2024 Extending the Deadline of 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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This Circular is hereby issued to amend the pertinent provisions of Revenue Memorandum Circular No. 16-2024, more particularly, on the extension of the deadline of submission of the Alphabetical List of Employees/Payees from Whom Taxes Were Withheld (alphalist for brevity) for the taxable year 2023.

In this connection, those taxpayers with their own extract program shall strictly observe the attached revised file structures and standard naming convention (*see Annexes "A" and "B"*). Moreover, in order to provide all concerned taxpayers sufficient time to submit the alphalist for the taxable year 2023, the deadline of submission thereof shall be thirty (30) days from the date of posting of a tax advisory on the BIR website announcing the availability of the updated version of the Alphalist Data Entry and Validation Module.

In cases where alphalists were submitted using the old version of the said data entry module, the concerned taxpayers shall re-submit the same using the updated version of the module upon its availability thereof.

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

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3:59 pm
FEB 13 2024
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