



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

**TAX ADVISORY**

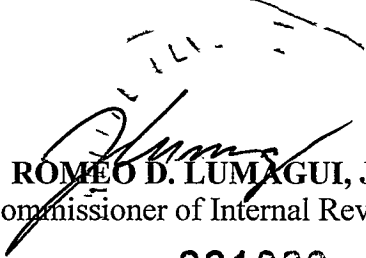
To All Concerned Taxpayers, Revenue Officials and Employees,

Please be reminded that the deadline for submission of the Annual Information Return of Income Taxes Withheld on Compensation (BIR Form No. 1604-C), together with its attachment, the Alphabetical List of Employees/Payees From Whom Taxes Were Withheld (Alphalist), is on or before January 31, 2023.

However, the said deadline shall apply only to those employers who don't have employees availing the 5% tax credit under the Personal Equity and Retirement Account (PERA) Act of 2008 and who shall continue to use the existing version of the Bureau's downloadable Alphalist Data Entry and Validation Module (version 7.0).

Pending completion on the enhancement of the said module to incorporate the new prescribed format of the alphalist under Annex "A" of Revenue Memorandum Circular No. 160-2022, employers who have employees availing the said 5% tax credit incentive shall submit their respective alphalists within thirty (30) days from the date of posting of an advisory at the BIR website informing the availability of the enhanced data entry module.

Please be guided accordingly.

  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

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