



Republika ng Pilipinas  
Kagawaran ng Pananalapi  
Kawanihan ng Rentas Internas

### Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes

BIR Form No.

# 1604-CF

July 1999 (ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 For the Year (YYYY)	2 Amended Return? Yes No	3 No of Sheets Attached
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#### Part I Background Information

4 TIN	5 RDO Code	6 Line of Business/Occupation
7 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals)/(Registered Name for Non-Individuals)		8 Telephone No.
9 Registered Address		10 Zip Code
11 In case of overwithholding/overremittance after the year-end adjustment on compensation, have you released the refunds to your employees? Yes No the date of refund		
12 Total Amount of Overremittance of Tax Withheld under compensation	13 Month of First Crediting Overremittance	14 Category of Withholding Agent Private Government

#### Part II Summary of Remittances

##### Schedule 1 Remittance per BIR Form No. 1601-C

MONTH	DATE OF REMITTANCE	NAME OF BANK/BANK CODE/ROR NO., IF ANY	TAXES WITHHELD	ADJUSTMENT	PENALTIES	TOTAL AMOUNT REMITTED
JAN			.	.	.	.
FEB			.	.	.	.
MAR			.	.	.	.
APR			.	.	.	.
MAY			.	.	.	.
JUN			.	.	.	.
JUL			.	.	.	.
AUG			.	.	.	.
SEP			.	.	.	.
OCT			.	.	.	.
NOV			.	.	.	.
DEC			.	.	.	.
TOTAL			.	.	.	.

##### Schedule 2 Remittance per BIR Form No. 1601-F

MONTH	DATE OF REMITTANCE	NAME OF BANK/BANK CODE/ROR NO., IF ANY	TAXES WITHHELD	PENALTIES	TOTAL AMOUNT REMITTED
JAN			.	.	.
FEB			.	.	.
MAR			.	.	.
APR			.	.	.
MAY			.	.	.
JUN			.	.	.
JUL			.	.	.
AUG			.	.	.
SEP			.	.	.
OCT			.	.	.
NOV			.	.	.
DEC			.	.	.
TOTAL			.	.	.

##### Schedule 3 Remittance per BIR Form No. 1602

QUARTER	DATE OF REMITTANCE	NAME OF BANK/BANK CODE/ROR NO., IF ANY	TAXES WITHHELD	PENALTIES	TOTAL AMOUNT REMITTED
1ST QTR			.	.	.
2ND QTR			.	.	.
3RD QTR			.	.	.
4TH QTR			.	.	.
TOTAL			.	.	.

##### Schedule 4 Remittance per BIR Form No. 1603

QUARTER	DATE OF REMITTANCE	NAME OF BANK/BANK CODE/ROR NO., IF ANY	TAXES WITHHELD	PENALTIES	TOTAL AMOUNT REMITTED
1ST QTR			.	.	.
2ND QTR			.	.	.
3RD QTR			.	.	.
4TH QTR			.	.	.
TOTAL			.	.	.

I declare, under the penalties of perjury that this return has been made in good faith, verified by me Stamp of Receiving Office and best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

15 \_\_\_\_\_  
Taxpayer/Authorized Agent Signature over Printed Name

16 \_\_\_\_\_  
Title/Position of Signatory

Date of Receipt

Part III Alphabetical List of Employees/ Payees from whom Taxes were Withheld (format only)									
Schedule 5 ALPHALIST OF PAYEES SUBJECT TO FINAL WITHHOLDING TAX (Reported Under Form 2306)									
SEQ NO.	Taxpayer Identification Number (TIN)	NAME OF PAYEES (Last Name, First Name, Middle Name for Individuals, complete name for Non - individuals)	ADDRESS OF PAYEES	*STATUS (As to residence/ Nationality)	ATC	NATURE OF INCOME PAYMENT (Refer to BIR Form No. 1601)	AMOUNT OF INCOME PAYMENT	RATE OF TAX	AMOUNT OF TAX WITHHELD (Not Creditable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
							P		P
Total									P

Schedule 6 ALPHALIST OF EMPLOYEES OTHER THAN RANK AND FILE WHO WERE GIVEN FRINGE BENEFITS DURING THE YEAR (Reported Under Form 2306)								
SEQ NO.	Taxpayer Identification Number (TIN)	NAME OF EMPLOYEES			ATC	AMOUNT OF FRINGE BENEFIT	GROSSED - UP MONETARY VALUE	AMOUNT OF TAX WITHHELD (NOT CREDITABLE)
		Last Name (3a)	First Name (3b)	Middle Name (3c)				
(1)	(2)	(3a)	(3b)	(3c)	(4)	(5)	(6)	(7)
						P	P	P
Total						P	P	P

\* A - Citizens of the Philippines B - Resident Alien Individuals C - Non-resident Alien Engaged in Business D - Non resident Alien not Engaged in Business  
 E - Domestic Corporation F - Resident Foreign Corp. G - Non-resident Foreign Corp.  
 H - Alien employees of oil exploration service contractors and subcontractors, offshore banking units and regional or area headquarters of multinational co

## ALPHABETICAL LIST OF EMPLOYEES/PAYEES FROM WHOM TAXES WERE WITHHELD (FORMAT ONLY)

Schedule 7.1 ALPHALIST OF EMPLOYEES TERMINATED BEFORE DECEMBER 31 (Reported Under BIR Form 2316)											
(Use the same format as in Schedule 7.3 but prepare a separate column (before Gross Compensation) for inclusive date of employment. The annualized method should have been applied in computing the tax due from the employee upon termination of the employment contract.)											
Schedule 7.2 ALPHALIST OF EMPLOYEES WHOSE COMPENSATION INCOME ARE EXEMPT FROM WITHHOLDING TAX BUT SUBJECT TO INCOME TAX (Reported Under BIR Form 2316)											
SEQ NO (1)	TAXPAYER IDENTIFICATION NUMBER (2)	NAME OF EMPLOYEES			(4) GROSS COMPENSATION INCOME			TAXABLE		Amount of Exemption (5)	Premium paid on health and/or Hospital Insurance (6)
		Last Name (3a)	First Name (3b)	Middle Name (3c)	13th Month Pay & Other Benefits 4(a)	NON - TAXABLE SSS,GSIS,PHIC, & Pag - ibig Contributions, and Union Dues 4(b)	Other Forms of Compensation 4(c)	Salaries & Other Forms of Compensation 4(d)			
					TOTAL	P	P	P	P	P	

  

Schedule 7.3 ALPHALIST OF EMPLOYEES AS OF DECEMBER 31 WITH NO PREVIOUS EMPLOYER WITHIN THE YEAR (Reported Under BIR Form 2316)										
SEQ NO (1)	TAXPAYER IDENTIFICATION NUMBER (2)	NAME OF EMPLOYEES			(4) GROSS COMPENSATION INCOME			TAXABLE		
		Last Name (3a)	First Name (3b)	Middle Name (3c)	13th Month Pay & Other Benefits 4(a)	NON - TAXABLE SSS,GSIS,PHIC, & Pag - ibig Contributions, and Union Dues 4(b)	Salaries & Other Forms of Compensation 4(c)	13th Month Pay & Other Benefits 4(d)	Salaries & Other Forms of Compensation 4(e)	
					TOTAL	P	P	P	P	

  

Schedule 7.3 (continuation) ALPHALIST OF EMPLOYEES AS OF DECEMBER 31 WITH NO PREVIOUS EMPLOYER WITHIN THE YEAR						
AMOUNT OF EXEMPTION (5)	Premium Paid on Health and/or Hospital Insurance (6)	TAX DUE (JAN. - DEC.) (7)	TAX WITHHELD (JAN. - NOV.) (8)	YEAR - END ADJUSTMENT (9a or 9b)		AMOUNT OF TAX WITHHELD AS ADJUSTED (to be reflected in BIR Form 2316) (10)=(8+9a) or (8-9b)
				AMOUNT WITHHELD AND PAID FOR IN DECEMBER (9a)=(7) - (8)	OVER WITHHELD TAX REFUNDED TO EMPLOYEE (9b)=(8) - (7)	
P	P	P	P	P	P	P

  

Schedule 7.4 ALPHALIST OF EMPLOYEES AS OF DECEMBER 31 WITH PREVIOUS EMPLOYER/S WITHIN THE YEAR (Reported Under Form 2316)														
SEQ NO (1)	TAXPAYER IDENTIFICATION NUMBER (2)	NAME OF EMPLOYEES (3a) (3b) (3c)			(4) GROSS COMPENSATION INCOME									
					PREVIOUS EMPLOYER				PRESENT EMPLOYER			NON - TAXABLE		
					13th Month Pay & Other Benefits (4a)	SALARIES & OTHER FORMS OF COMPENSATION (4b)	SSS,GSIS,PHIC & Pag - ibig Contributions and Union Dues (4c)	13th Month Pay & Other Benefits (4d)	SALARIES & OTHER FORMS OF COMP (4e)	Total Taxable (Previous Employer) (4f = 4d + 4e)	13th Month Pay & Other Benefits (4g)	SALARIES & OTHER FORMS OF COMP. (4h)	SSS,GSIS,PHIC & Pag - ibig Contributions, and Union Dues (4i)	
					TOTAL	P	P	P	P	P	P	P		

  

Schedule 7.4 (continuation) ALPHALIST OF EMPLOYEES AS OF DECEMBER 31 WITH PREVIOUS EMPLOYER/S WITHIN THE YEAR										
PRESENT EMPLOYER TAXABLE		Total Taxable (Previous & Present Employers) (4l = 4f + 4i + 4k)	AMOUNT OF EXEMPTION (5)	Premium paid on Health and/or Hospital Insurance (6)	TAX DUE (JAN. - DEC.) (7)	TAX WITHHELD (JAN. - NOV.)		YEAR - END ADJUSTMENT (9a or 9b)		AMOUNT OF TAX WITHHELD AS ADJUSTED (To be reflected in Form 2316 issued by the present employer.) (10)=(8b+9a) or (8b-9b)
13th Month Pay & Other Benefits (4i)	SALARIES & OTHER FORMS OF COMP. (4k)					PREVIOUS EMPLOYER (8a)	PRESENT EMPLOYER (8b)	AMOUNT W/HELDED & PAID FOR IN DECEMBER (9a)=(7)-(8a+8b)	OVER WITHHELD TAX REFUNDED TO EMPLOYEE (9b)=(8a+8b)-(7)	
P	P	P	P	P	P	P	P	P	P	P

Note: For schedule numbers 5, 6 and 7.1, 7.2, 7.3, 7.4 prepare separate schedules for foreign nationals/payees

**BIR Form No. 1604-CF - Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes**  
**Guidelines and Instructions**

**Who Shall File**

This return shall be filed in triplicate by every employer or withholding agent/payor who is either an individual, estate, trust, partnership, corporation, government agency and instrumentality, government-owned and controlled corporation, local government unit and other juridical entity required to deduct and withhold taxes on compensation paid to employees and on other income payments subject to Final Withholding Taxes. The tax rates for and nature of income payments subject to withholding tax on compensation and final withholding taxes are printed in BIR Form 1601-C and 1601F, respectively.

If the payor is the Government of the Philippines or any political subdivision or agency/instrumentality thereof, or government-owned and controlled corporation, the return shall be made by the officer or employee having control of the payments or by any designated officer or employee.

If the person required to withhold and pay the tax is a corporation, the return shall be made in the name of the corporation and shall be signed and verified by the president, vice president or authorized officer and shall be countersigned by the treasurer or assistant treasurer.

With respect to fiduciary, the return shall be made in the name of the individual, estate or trust for which such fiduciary acts, and shall be signed and verified by such fiduciary. In case of two or more fiduciaries, the return shall be signed and verified by one of such fiduciaries.

**When and Where to File**

The return shall be filed on or before January 31 of the year following the calendar year in which the compensation payment and other income payments subjected to final withholding taxes were paid or accrued.

The return shall be filed with the Revenue Collection Officer or duly authorized City/Municipal Treasurer of the Revenue District Office having jurisdiction over the withholding agent's place of business/office.

A taxpayer may file a separate return for the head office and for each branch or place of business/office or a consolidated return for the head office and all the branches/offices except in the case of large taxpayers where only one consolidated return is required.

**Penalty for failure to file information returns**

In the case of each failure to file an information return, statement or list, or keep any record, or supply any information required by the Code or by the Commissioner on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause and not to willful neglect, there shall, upon notice and demand by the Commissioner, be paid by the person failing to file or keep or supply the same, One thousand pesos ( ₱ 1,000.00) for each such failure: Provided, however, that the aggregate amount imposed for all such failures during a calendar year shall not exceed Twenty five thousand pesos (₱ 25,000.00).

**Attachments Required**

1. Alphabetical List of Employees as of December 31 with 1 Previous Employer within the Year.
2. Alphabetical List of Employees as of December 31 with 1 Previous Employer/s within the Year.
3. Alphabetical List of Employees Terminated before December 31.
4. Alphabetical List of Employees Whose Compensation Income Are Exempt from Withholding Tax but Subject to Income Tax.
5. Alphabetical List of Employees other than Rank & File Who Were Given Fringe Benefits During the year.
6. Alphabetical List of Payees Subjected to Final Withholding Tax.

**Note: All background information must be properly filled up.**

- The last 3 digits of the 12-digit TIN refers to the branch code.
- Box No. 1 refers to transaction period and not to the date of filing this return.
- TIN= Taxpayer Identification Number.
- The ATC in the Alphabetical List of Payees/Employees shall be taken from BIR Forms Nos. 2316 and 2306.
- Employees earning an annual compensation income of not exceeding ₱ 60,000 from one employer who did not opt to be subjected to withholding tax on compensation shall be reported under Schedule 7 (Alphabetical List of Employees Whose Compensation Income are Exempt from Withholding Tax but Subject to Income Tax)

**ENCLOSURE**