

Guidelines and Instructions for BIR Form No. 1604-C (January 2018)

Annual Information of Income Taxes Withheld on Compensation

These instructions are designed to assist taxpayers, or their representatives, with the preparation of the Annual Information Return of Income Taxes Withheld on Compensation. If there are questions which are not adequately covered, please consult the local BIR office. If there appears to be any discrepancies between these instructions and the applicable laws and regulations, the laws and regulations shall take precedence.

Who Shall File

This return shall be filed 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.

If the person required to withhold and pay/remmit 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 any authorized officer.

If the Government of the Philippines or any of its agencies, political subdivisions or instrumentalities, or a government-owned or controlled corporation, is the withholding agent/payor, the return shall be accomplished and signed by the officer or employee having control of disbursement of income payments or other officer or employee appropriately designated for the purpose.

With respect to a 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 joint 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 were paid or accrued.

The return shall be filed thru Offline eBIRForms Package per Revenue Regulations No. 6-2014, as amended.

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.

The return shall be e-filed using the eFPS/eBIRForms facilities thru the BIR website www.bir.gov.ph.

How to Accomplish the Return

For Items 1 to 3

Item 1 Indicate the year covered by this return being filed.

Item 2 Choose "Yes" if this tax return is amending a previously filed return, "No" if not.

Item 3 Indicate total number of sheet/s being attached to the return.

Part I – Background Information

Item 4 Taxpayer Identification Number (TIN): Enter TIN. If no TIN, apply for one before filing this return using the appropriate Application for Registration (BIR Form No. 1901/1903).

Item 5 RDO Code: Enter the appropriate code for the RDO per filed BIR Form No. 1901/1903 and/or Certificate of Registration (BIR Form No. 2303).

Item 6 Withholding Agent's Name: Enter taxpayer's name as it was entered on the registration form and/or Certificate of Registration.

Item 7 Registered Address: Enter Registered Address as indicated in BIR Form No. 2303. If the taxpayer has moved its registered address since the previous filing of this return and has NOT updated its registration information with the BIR, fill-up and file first the BIR Form No. 1905.

Item 7A ZIP Code: Enter required information.

Item 8 Category of Withholding Agent: Choose Private if the withholding agent is a private individual/non-individual, or government if the withholding agent is the government of the Philippines or any political subdivision, agency or instrumentality.

Item 8A Top Withholding Agent: If the withholding agent is private and belong to top withholding agent (i.e. top 5,000 individual, top 20,000 private corporations, TAMP, medium taxpayers, large taxpayers, etc.), tick Yes, if not, tick

Item 9 Contact Number: Enter the taxpayer's current contact number.

Item 10 Email Address: Enter requested information. In case the taxpayer has no email address, leave the space blank

Item 11 Choose "Yes" if the Withholding Agent released the refund/s to its employees in case of overwithholding/overremittance after the year-end adjustment on compensation otherwise, choose "No".

Item 11A If Item 11 is yes, specify here the date of refund.

Item 12 Indicate Total Amount of Overremittance on Tax Withheld under Compensation.

Item 13 Indicate Month of First Crediting of Overremittance.

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, keep or supply the same, One Thousand Pesos (Php 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 (Php 25,000.00).

Signature Lines:

When all the information required are complete, sign the return in the place indicated and provide the necessary details (e.g. title of signatory and TIN).

NOTE: All background information must be properly filled out

- The last 5 digits of the 14-digit TIN refers to the branch code
- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
 - A. For Individual (CPAs, members of GPPs, and others)
 - a.1 Taxpayer Identification Number (TIN); and
 - a.2 BIR Accreditation Number, Date of Issue, and Date of Expiry.
 - B. For members of the Philippine Bar (Lawyers)
 - b.1 Taxpayer Identification Number (TIN);
 - b.2 Attorney's Roll Number;
 - b.3 Mandatory Continuing Legal Education (MCLE) Compliance Number; and
 - b.4 BIR Accreditation Number, Date of Issue, and Date of Expiry

Required attachments: (Electronically submitted using eFPS or email to esubmission@bir.gov.ph)

1. Acknowledgement Receipt/Validation Successful message as proof of submission thru electronic attachment for eFPS or email to esubmission@bir.gov.ph of the following:
 - a. Alphalist of Employees (declared and certified using BIR Form No. 2316)
 - b. Alphalist of Minimum Wage Earners (declared and certified using BIR Form No. 2316).
2. Authorization letter, if return is filed by an authorized representative.