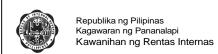
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# Republika ng Pilipinas Kagawaran ng Pananalapi Kawanihan ng Rentas Internas Annual Information Return of Creditable Income Taxes Withheld (Expanded)/ **Income Payments Exempt from Withholding Tax**

BIR Form No. 1604-E

Fill in all an	Fill is all applicable appear. Mark all appropriate haves with as "V"										
	Fill in all applicable spaces. Mark all appropriate boxes with an "X".  1 For the Year   2 Amended Return?   3 No of Sheets Attached   3										
(YYYY)	<b>&gt;</b>			► Yes							
Part I Background Information 4 TIN											
▶ ∟.				<b></b>		Occupation L					
7 Withhold	ding Agent/Payor's	s Name (Last Name, First Name	e, Middle	Name for Ind	ividuals)/(Registere		duals) 8 Teleph	none No.			
<b>•</b>											
9 Register	red Address						10 Zip (	Code			
<b></b>											
11 Categor	ry of Withholding	Agent Private	Governr	ment							
Part II		9	umr	mary (	of Remit	tances					
Schedule 1	1		- III I		e per BIR Form N						
	DATE OF	NAME OF BANK/BANKCODE/		TAXES	3		TO	ΓAL AMOUNT			
MONTH	REMITTANCE	ROR NO., IF ANY		WITHHE	LD	PENALTIES	F	REMITTED			
JAN					•		•	•			
FEB					•		•	•			
MAR					•		•	•			
APR MAY	<del>                                     </del>				•		•	•			
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Total								_			
Schedule 2	2			Remittan	ce per BIR Form	No. 1606	·	•			
J. J	DATE OF	NAME OF BANK/BANKCODE/		TAXE			TOTAL AMOUNT				
MONTH			WITHHELD			PENALTIES		REMITTED			
JAN					•		•	•			
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Total						•					
Total Part III		ΔΙΕ	PHARET	TICAL LISTS	S OF PAYEES (F	ormat Only)		•			
Schedule 3	ALPHALIST OF	OTHER PAYEES WHOSE INCOME PAYME					OME TAX (Reported Und	er Form 2304)			
SEQ	Taxpayer	NAME OF PAYEES		ATC	NATURE	OF INCOME	AMOUNT	OF INCOME			
	Identification	(Last Name, First Name, Middle Na			PAY	MENT	PA'	YMENT			
	lumber (TIN)	Individuals, complete name for Non-indi	ividuals)	(4)		(E)		(C)			
(1)	(2)	(3)		(4)		(5)	P	(6)			
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I declare, under the penalties of perjury that this return has been made in good faith, verified by me, and to the  Stamp of Receiving Office best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, and Date of Receipt											
as amended, and the regulations issued under authority thereof.											
12	Toypovar/A	horized Agent Signature over Printe	od No		Title/Positio	on of Signatory					
	ı axpayer/Aut	nonzeu Agent Signature over Printe	o Name	<del>,</del>	i ilie/Positio	ni oi oignatory	<b>I</b>				

Sche	Schedule 4 Alphalist of Payees Subject to Expanded Withholding Tax (reported under Form 2307)										
SEQ NO.	TAXPAYER IDENTIFICATION NUMBER (TIN)	NAME OF PAYEES (Last Name, First Name, Middle Name for Individuals, complete name for Non-individuals)	ATC	NATURE OF INCOME PAYMENT (Refer to BIR Form No.1601-E/1606)	AMOUNT OF INCOME PAYMENT	RATE OF TAX	AMOUNT OF TAX WITHHELD				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
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Total	1										

Note: For Schedule 3 prepare a separate schedule for foreign nationals/payees indicating their foreign address Attach additional sheets, if necessary

# BIR Form No. 1604-E - Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt From Withholding Tax Guidelines and Instructions

#### Who Shall File

This return shall be filed in triplicate by every 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 income payments subject to Expanded Withholding Taxes, or making income payments not subject to withholding tax but subject to income tax. The tax rates for and nature of income payments subject to expanded withholding taxes are printed in BIR Form Nos. 1601-E and 1606.

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 March 1 of the year following the calendar year in which the income payments subjected to expanded withholding taxes or exempt from withholding tax 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, keep or supply the same One thousand pesos (P 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 (P 25.000.00).

## Attachment Required

- 1. Alphalist of Payees Subjected to Expanded Withholding Tax.
- Alphalist of Other Payees Whose Income Payments Are Exempt from Withholding Tax but Subject to Income Tax.

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

- Box No. 1 refers to the transaction year and not the date of filing this return.
- The last 3 digits of the 12-digit TIN refers to the branch code.
- TIN = Taxpayer Identification Number.
- The ATC in the Alphabetical List of Payees shall be taken from BIR Form Nos. 2307 and 2304.

ENCS