



InTAX Special Issue
January 30, 2009



This issue features:

BIR Extends Deadline for Submission of Form No. 1604-CF to 27 February 2009.

The information contained herein is updated until the date of publication. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future.

If you have any comments, questions and suggestions you may contact us at 885-7000 loc. 339 or write us an email on manila@kpmg.com. We would be glad to hear from you.

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BIR Extends Deadline for Submission of Form No. 1604-CF to 27 February 2009

The BIR has extended the deadline for the submission of the revised **BIR Form No.1604-CF (July 2008 ENCS)** to **27 February 2009**. Form No. 1604-CF is the Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes with alpha lists of employees and payees.

In Revenue Memorandum Circular No. 4-2009 (19 January 2009), the BIR explained that the extension of the deadline is to allow payors to put more infrastructure in place to ensure a smoother implementation of the law. It should be made clear that the extension applies only for the year 2009. National Internal Revenue Code (NIRC) Section 83(A) requires every employer to submit Form No. 1604-CF on or before 31 January of the year succeeding the taxable year. However, the power of the Commissioner of Internal Revenue to extend the deadline is allowed under Section 83(C) of the NIRC.

The file format to be used by the withholding agents in the submission of the Alphabetical List of Employees which forms part of BIR Form 1604-CF is provided in Revenue Memorandum Circular (RMC) No.5-2009 (**Submission in Electronic Form of Alphabetical List of Employees and List of Payees which Form Part of the Annual Information Return (BIR Form No. 1604CF (July 2008 ENCS))** under Revenue Regulations No. 10-2008 and Semestral list of Regular Suppliers by Top 20,000 Private Corporations per Revenue Regulations No. 17-2003, as amended by Revenue Regulations No. 14-2008) dated 5 January 2009.

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