



BIR Form No. 1604-E January 2018 (ENCS) Page 1	Annual Information Return of Creditable Income Taxes Withheld (Expanded)/ Income Payments Exempt from Withholding Tax <small>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer</small>	 1604-E 01/18ENCS P1
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1 For the Year (20YY)	2 0	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Number of Sheet/s Attached
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Part I – Background Information

4 Taxpayer Identification Number (TIN)	5 RDO Code
6 Withholding Agent's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)	
7 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)	
7A ZIP Code	
8 Category of Withholding Agent <input type="checkbox"/> Private <input type="checkbox"/> Government	8A If private, top withholding agent? <input type="checkbox"/> Yes <input type="checkbox"/> No
9 Contact Number	10 Email Address

Part II – Summary of Remittances

Schedule 1 – Remittance per BIR Form No. 1601-EQ						
Quarter	Date of Remittance (MM/DD/YYYY)	Drawee Bank/ Bank Code/ Agency	TRA/eROR/eAR Number	Taxes Withheld	Penalties	Total Amount Remitted
1 st Quarter						
2 nd Quarter						
3 rd Quarter						
4 th Quarter						
TOTAL						

Schedule 2 – Remittance per BIR Form No. 1606						
Month	Date of Remittance (MM/DD/YYYY)	Drawee Bank/ Bank Code/ Agency	TRA/eROR/eAR Number	Taxes Withheld	Penalties	Total Amount Remitted
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						
TOTAL						

I/We declare under the penalties of perjury that this return, and all its attachments, has been made in good faith, verified by me/us, and to the best of my/our 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. Further, I/we give my/our consent to the processing of my/our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

For Individual:	For Non-Individual:	
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent <small>(Indicate Title/Designation and TIN)</small>	Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent <small>(Indicate Title/Designation and TIN)</small>	
Tax Agent Accreditation No./ Attorney's Roll No. (if applicable)	Date of Issue (MM/DD/YYYY)	Date of Expiry (MM/DD/YYYY)

*NOTE: The BIR Data Privacy is in the BR website (www.bir.gov.ph)

TIN	Withholding Agent's Name (Last Name for Individual OR Registered Name for Non-Individual)
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Part III – Alphabetical List of Payees (Format Only)

Schedule 3 - Alphabetical List of Payees Subject to Expanded Withholding Tax (Declared and Certified using BIR Form No.2307)

SEQ No.	TIN	Name of Payees (Last Name, First Name, Middle Name for Individual)/(Registered Name for Non-Individual)	ATC	Amount of Income Payment	Tax Rate	Amount of Tax Withheld
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5 x 6)
TOTAL						

Schedule 4 – Alphabetical List of Other Payees Whose Income Payments are Exempt from Withholding Tax but Subject to Income Tax (Declared and Certified using BIR Form No. 2304)

SEQ No.	TIN	Name of Payees (Last Name, First Name, Middle Name for Individual)/(Registered name for Non-Individual)	ATC	Nature of Income Payment	Amount of Income Payment

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

Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Tax

These instructions below are designed to assist withholding agents, or their representatives, with the preparation of their Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Tax. 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 take precedence.

Who Shall File

This return shall be filed in triplicate by every Withholding Agent (WA)/payor who is either an individual, estate, trust and partnerships, 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 payments not subject to withholding tax but subject to income tax.

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 subject to expanded withholding taxes or exempt from withholding tax were paid or accrued, whichever comes first.

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.

How to Accomplish the Information Return

For Items 1 to 3

- Item 1** Indicate the taxable year covered by the return being filed.
- Item 2** Choose "Yes" if the return is one amending previous return filed, "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 using Application for Registration [(BIR Form No. 1901 for individual taxpayer) or (BIR Form No. 1903 for non-individual taxpayer)].
- 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 taxpayer has moved since previous filing and has NOT updated registration, the taxpayer must update his/her/its registration by filing BIR Form No. 1905.
- Item 7A ZIP Code:** Enter the ZIP Code of the address.

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 No.

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.

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 (P1, 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 (P25, 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. Alphabetical List of Payees Subjected to Expanded Withholding Tax.
 - b. Alphabetical List of Other Payees Whose Income Payments Are Exempt from Withholding Tax but Subject to Income Tax.
2. Authorization letter, if returns is filed by an authorized representative.