

REVENUE MEMORANDUM ORDER NO. 5-2001 issued February 16, 2001 prescribes the policies and procedures in the receipt, transmittal and processing of the Alphabetical List of Employees/Income Payees as an attachment to the Annual Information Return (BIR Form No. 1604-CF and 1604-E). The BIR will no longer accept hard copies of the said alphas filed by large taxpayers (LTs), excise taxpayers (ETs) and other taxpayers/Withholding Agents (WAs) whose number of employees and/or income payees are fifty (50) or more. LTs, ETs and WAs concerned will submit the alphas in magnetic form using the 3.5-inch floppy diskettes, together with BIR Form No. 1604-CF and 1604-E to the LT Assistance Division, LT District Offices and to the respective Revenue District Offices. The alphas must be prepared in conformity with the technical specifications specified in Annex A of the Order. The diskettes for submission in the BIR must also be placed in a secured envelope properly labeled.

All other taxpayers/WAs may have the option to file the alphas in diskette or magnetic form, provided the content is in conformity with the prescribed format/technical specifications. WAs who failed to re-file/re-submit the returned diskette (due to unsuccessful uploading of the files), within one (1) week from the date of notice or after due date, will be subject to penalties in accordance with the existing rules and regulations provided in the Tax Code.