REVENUE REGULATIONS NO. 7-2000 issued November 7, 2000 amends Sec. 2.83.3 of RR No. 2-98 regarding the requirement for list of income payees. In lieu of the manually-prepared alphabetical list of employees and payees and income payments subject to creditable and final withholding taxes, which are required to be attached as integral part of the Annual Information Returns, the Withholding Agent may, at his option, submit 3.5 inch floppy diskettes containing the said lists. For large taxpayers, excise taxpayers and other taxpayers whose number of employees or income payees are fifty (50) or more, the said list of employees and income payees shall be submitted in magnetic form using 3.5-inch floppy diskettes to the Large Taxpayers Assistance Division, Large Taxpayers District Offices, Excise Taxpayers Assistance Division or to the respective Revenue District Office having jurisdiction over the taxpayer. The deadline for the submission of the list shall be on or before January 31 of the succeeding year, for income payments subject to compensation and final withholding taxes, and on or before March 1 of the following year, for those subject to creditable expanded withholding taxes.