For BIR Use Only | BCS/ Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
1604-F
January 2018
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Annual Information Return
of Income Payments Subjected to Final Withholding Taxes

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.

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1 For the Year *(YYYY)*		**2** Amended Return? ☐ Yes ☐ No	**3** No. of Sheet/s Attached	

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 ☐ Private ☐ Government	**8A** If private, top withholding agent? ☐ Yes ☐ No
9 Contact Number	**10** Email Address
11 Are there payees availing of tax relief under Special Law or International Tax Treaty? ☐ Yes ☐ No	**11A** If yes, specify

Part II – Summary of Remittances

Schedule 1 – Remittance per BIR Form No. 1601-FQ on Final Taxes Withheld

Quarter	Date of Remittance *(MM/DD/YYYY)*	TRA/eROR/eAR Number	Taxes Withheld	Penalties	Total Amount Remitted
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
TOTAL					

Schedule 2 – Remittance per BIR Form No. 1602Q on Interest Payments

Quarter	Date of Remittance *(MM/DD/YYYY)*	TRA/eROR/eAR Number	Taxes Withheld	Penalties	Total Amount Remitted
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
TOTAL					

Schedule 3 – Remittance per BIR Form No. 1603Q on Fringe Benefits

Quarter	Date of Remittance *(MM/DD/YYYY)*	TRA/eROR/eAR Number	Taxes Withheld	Penalties	Total Amount Remitted
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
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 *(Indicate Title/Designation and TIN)*	Signature over Printed Name of President/Vice President/ Authorized Officer or Representative/Tax Agent *(Indicate Title/Designation and TIN)*

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)

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TIN	Withholding Agent's Name *(Last Name for Individual OR Registered Name for Non-Individual)*

Part III – Alphabetical List of Payees from whom Taxes were Withheld *(Format only)*

Schedule 4 – Alphalist of Payees Subjected to Final Withholding Tax *(Declared and certified using BIR Form No. 2306)*

Seq. No (1)	TIN (2)	Name of Payees *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)* (3)	Address of Payees (4)	*Status (As to Residence/ Nationality) (5)	ATC (6)	Nature of Income Payment (Refer to BIR Form No. 1601-FQ) (7)	Amount of Income Payment (8)	Tax Rate (9)	Amount of Tax Withheld (Not Creditable) (10) = (8x9)
Total Final Withholding Tax									

Schedule 5 – Alphalist of Employees Other than Rank and File Who were Given Fringe Benefits During the Year *(Declared and certified using BIR Form No. 2306)*

Seq. No. (1)	TIN (2)	Name of Employees *(Last Name, First Name, Middle Name)* (3)	ATC (4)	Nature of Fringe Benefit (5)	Amount of Fringe Benefit (6)	Grossed-Up Monetary Value (7)	Tax Rate Amount of Tax Withheld (Not Creditable) (8)
Total Fringe Benefits Tax							

Schedule 6 – Alphalist 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 (1)	TIN (2)	Name of Payees *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)* (3)	Address of Payees (4)	*Status (As to Residence/ Nationality) (5)	ATC (6)	Nature of Income Payment (7)	Amount of Income Payment (8)
Total Income Payments Exempt from Withholding Tax							

* A – Citizens of the Philippines; B – Resident Alien Individuals; C – Non-Resident Alien Engaged in Business; D – Non-Resident Alien Not Engaged in Business
E – Domestic Corporation; F – Resident Foreign Corp.; G – Non-Resident Foreign Corp.

Guidelines and Instructions for BIR Form No. 1604-F [January 2018 (ENCS)]
Annual Information Return of Income Payments Subjected to Final Withholding Taxes

These instructions are designed to assist withholding agents, or their representatives, with the preparation of their Annual Information Return of Income Taxes Withheld on Final Withholding Taxes. 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 by every Withholding Agent (WA)/payor required to deduct and withhold taxes on income payments subject to Final Withholding Tax. The tax rates and nature of income payments subject to final withholding taxes are printed in BIR Form Nos. 1601-FQ, 1602Q and 1603Q, respectively.

When and Where to File

The return shall be filed **on or before January 31 of the year following the calendar year** in which income payments subjected to final withholding taxes were paid or accrued.

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.

The return shall be e-filed using the eFPS/eBIRForms facilities thru the BIR website www.bir.gov.ph.

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 the taxpayer has moved its registered address since the previous filing of this return and has NOT updated its registration information with the BIR, fill-up and file first the 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.

Item 11 Are there payees availing of tax relief under Special Law or International Tax Treaty? Choose "Yes" if the taxpayer has availed of the tax relief under Special Law or International Tax Treaty, "No" if not.

Item 11A If yes, specify: Specify the tax relief availed by the taxpayer whether under Special Law or International Tax Treaty or both.

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 wilful 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 the 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. Alphalist of Payees Subjected to Final Withholding Tax.
   b. Alphalist of Employees Other than Rank & File Who Were Given Fringe Benefits During the year.
   c. Alphalist of Other Payees Whose Income are Exempt from Withholding Tax but Subject to Income Tax.
2. Authorization letter, if return is filed by an authorized representative.