



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
BIR National Office Building  
Diliman, Quezon City

December 27, 2022

**REVENUE MEMORANDUM CIRCULAR NO. 160-2022**

**SUBJECT** : Availability of the Revised Alphalist Format in the BIR Form No. 1604-C (Annual Information Return of Income Taxes Withheld on Compensation) January 2018 ENCS

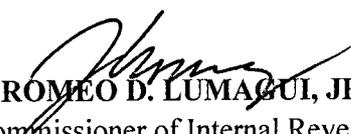
**TO** : All Internal Revenue Officers, Employees, and Others Concerned

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This Circular is being issued to announce the availability of the revised Alphalist Format in the BIR Form No. 1604-C (Annual Information Return of Income Taxes Withheld on Compensation) January 2018 ENCS, hereto attached as Annex "A". The revised alphalist format includes information on the utilization of 5% tax credit under Personal Equity and Retirement Account (PERA) Act of 2008.

The aforementioned alphalist format shall serve as an attachment to the BIR Form No. 1604-C that is required to be filed on or before January 31 of the year following the calendar year in which the compensation payment and other income payments were paid or accrued.

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

  
ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue  
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