

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

January 29, 2014

REVENUE MEMORANDUM CIRCULAR NO. 5-2014

SUBJECT : Clarifying the Provisions of Revenue Regulations No. 1-2014 Pertaining to the Submission of Alphabetical List of Employees/Payees of Income Payments

TO : All Internal Revenue Officers and Others Concerned

This Order is hereby issued to clarify, through Questions and Answers, the provisions of Revenue Regulations (RR) No. 1-2014 amending the provisions of RR No. 2-98, as further amended by RR No. 10-2008 more particularly the submission of alphabetical list of employees/payees of income payments.

1. Q. *What are the modes of submission of the alphabetical list of employees and the list of payees on income payments subject to creditable and final withholding taxes (alphalist) prescribed under RR No. 1-2014?*

- A. There are only three modes of submission of the alphalist according to RR No. 1-2014, which can be used by the taxpayer, at its option, in so far as applicable, namely:
- a. As attachment in the Electronic Filing and Payment System (eFPS);

NOTE: The attachment of alphalist through the eFPS is temporarily disabled and a tax advisory shall be immediately issued through the BIR website as soon as the technical issues thereon are resolved.
 - b. Through Electronic Submission (eSubmission) using the BIR's website address *at esubmission@bir.gov.ph*; and
 - c. Through Electronic Mail (email) submission at dedicated BIR email addresses using the data entry module of the Bureau of Internal Revenue (BIR).

However, for all taxpayers who are mandated to use the eFPS and the Inter-Active Forms (IAFs) System under existing revenue regulations, including those who voluntarily enrolled with the said systems, they are only allowed to use the mode of eSubmission in submitting their alphalists. Once the attachment facility of eFPS is already available, the eFPS-users may opt to use either the eSubmission or the attachment facility of the eFPS in the submission of their alphalists.

On the other hand, for taxpayers who are neither eFPS-users nor IAF-enrolled users, they may avail the eSubmission facility or the email submission of alphalists. It is preferred, however, that the eSubmission facility for the filing of alphalists be availed of by the concerned taxpayers considering that the said submission facility is more convenient for

both the taxpayers and the BIR because it requires no manual intervention by the concerned revenue district offices (RDOs).

Accordingly, the previously prescribed submission of hard or physical copies of alphalists, including the submission of storage devices such as, but not limited to, compact diskette (CD), Digital Versatile Diskette (DVD), Universal Serial Bus (USB) containing the alphalist, which are all considered as manual submission thereof, shall no longer be allowed.

2. Q. What are the distinctions between each three modes of submission of alphalist prescribed by RR No. 1-2014?

A. The distinctions between each mode of submission of alphalist are as follows:

	eFPS Attachment	eSubmission	Email Submission
1. Data entry and validation module requirement?	Yes	Yes	Yes
2. Who may avail the three submission modes?	Only taxpayers enrolled with eFPS	All taxpayers, whether or not enrolled with eFPS or IAF	Taxpayers who are neither enrolled with eFPS nor IAF
3. What is the specific manner of submission of the alphalist?	Through eFPS as attachment to the Annual Information Return	By email through a single email address at <i>esubmission@bir.gov.ph</i>	By email at the dedicated email address of the RDO where the taxpayer is duly registered
4. Where will the alphalist be initially lodged before it can be successfully uploaded and stored in the data warehouse, for purposes of considering the same as officially received by the BIR?	Revenue Data Center (RDC) where the content of the alphalist shall undergo an automated validation process	RDC where the content of the alphalist shall undergo an automated validation process	Revenue District Office where the content of the alphalist will undergo a manual validation process prior to uploading to the RDC for the automated validation process

3. **Q. What is a data entry and validation module?**

A. A data entry and validation module is a software application, with a built-in initial validation facility, where the prescribed information in the alphalist can be filled-up by the taxpayer and automatically stored in a file according to the prescribed CSV data file format. The taxpayer may, at its option, save or store the information in another file format such as text file and excel file formats. The said module can be downloaded by the taxpayer from the BIR website at www.bir.gov.ph.

The said module can be used on a per withholding agent basis. In case, a taxpayer has branches that separately withhold and remit their respective withholding taxes, they shall prepare and file/submit separate alphalists for the head office and each of its branches as separate withholding agents. For this purpose, the head office shall use the head office suffix code (-000) in its TIN while each of the branches shall use their respective branch office suffix codes (-001, 002, etc.).

4. **Q. What are the steps to be performed by taxpayers who shall be submitting their alphalists to the BIR through email for the first time?**

A. The steps to be performed by taxpayers who shall be submitting their alphalists to the BIR for the first time are as follows:

Step 1 - Visit the BIR website and press/click the icon “Downloadables” as shown below.



Step 2 - In the “Downloadables” page as shown below, look for the “Alphalist Data Entry and Validation Module Version 3.4”.



Downloadables

- [Human Resource Information System \(HRIS\) Templates](#)
- [Alphalist Data Entry and Validation Module Version 3.4 \(New\)](#)
- [Semestral List of Regular Suppliers \(SRS\) Validation Module](#)

- [eRegistry System Version 1.0](#)
- [Relief Version 2.1](#)
- [eFPS Job Aids](#)
- [Alphalist Job Aid](#)
- [Technical Specifications of MAP and SAWT](#)
- [VAT Registration Flyers](#)
- [BIR Personal Data Sheet Form](#)
- [BIR Personnel Forms](#)

Alphalist Data Entry and Validation Module Version 3.4 (New)

To download the **Alphalist Data Entry & Validation Module Version 3.4** just click on the following:

FTP : [alphalist_full_setup_v3_4.exe](#) **ATC PATCH** : [atc_patch.zip](#)

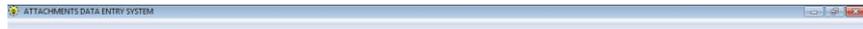
HTML : [alphalist_full_setup_v3_4.exe](#)

- Step 3 - Select and open “FTP: alphalist_full_setup_v3_4.exe” **or** “HTML: alphalist_full_setup_v3_4.exe. to initiate the downloading process and wait until the same is completed.

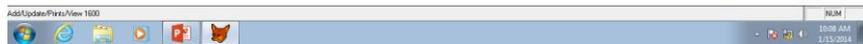
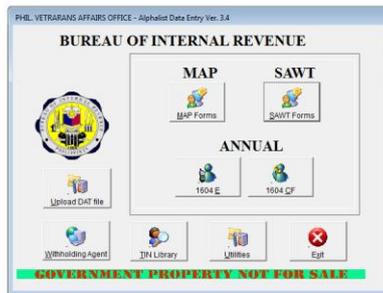
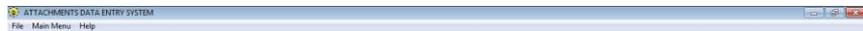
After the downloading process has been completed, the file “alphalist_full_setup_v3_4.exe.” can be found in the folder “Downloads” of the taxpayer’s computer.

- Step 4 - Open the said file and follow the instructions of the “Set-up Wizard” for the installation of data entry module in the taxpayer’s computer. It is suggested that the icon of the module be set up on the computer’s desktop for the convenience of the taxpayer. Two separate icons will be set-up on the taxpayer’s computer desktop for the data entry and the validation module for the alphalist. The taxpayer may, at its option, store the said file containing the said modules in a storage device such as CD, DVD or USB for future use.

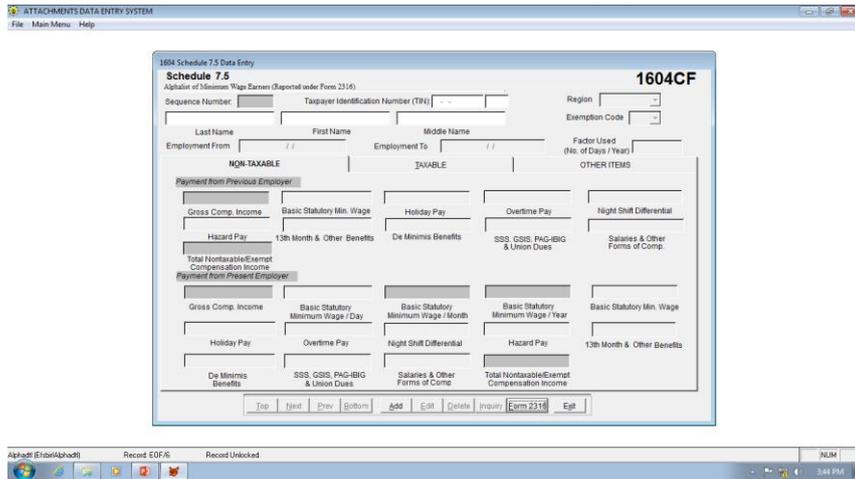
- Step 5 - Immediately after the module is set-up in the taxpayer’s computer, proceed to the computer desktop and press/click the icon for the alphalist data entry module. The log-in screen, as shown below, will be displayed to require the taxpayer to create its user name and password.



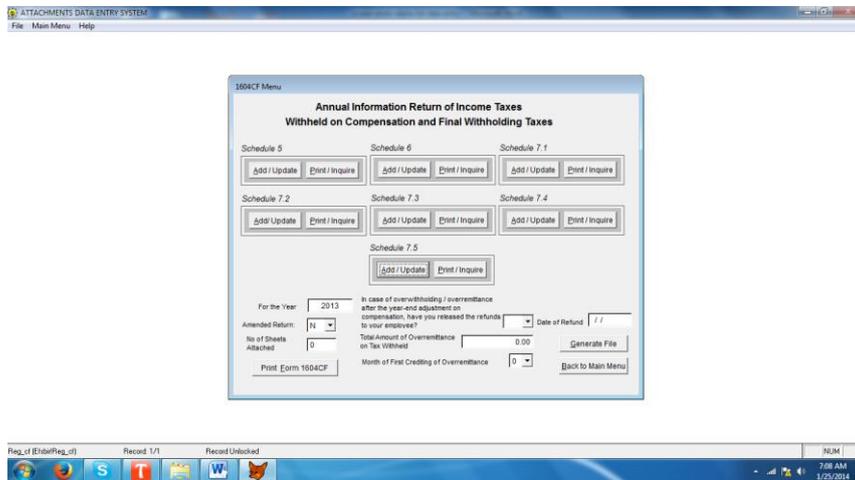
- Step 6 - After successfully creating the user name and password, the main menu screen, as shown below, will be displayed containing the icons for the different BIR Forms (e.g. MAP, SAWT and the No. 1604-CF and No. 1604-E) that the taxpayer shall be filling-up.



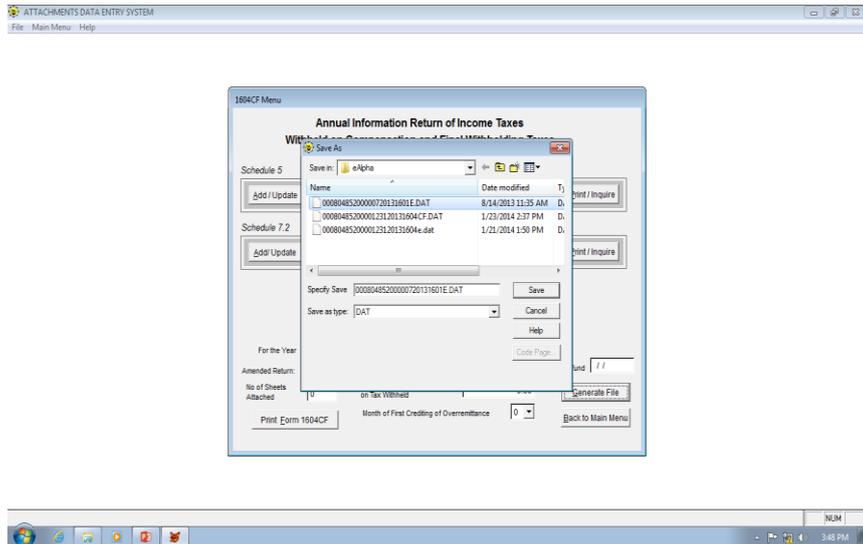
- Step 7 - Select and open the icon for the appropriate BIR Forms (e.g. MAP, SAWT and the No. 1604-CF and No. 1604-E) to be accomplished. For the specific form selected, different screens shall be displayed containing all the prescribed schedules to be filled-up.
- Step 8 - Fill up all the applicable fields and boxes for each of the different schedules of the alphalist.
- Step 9 - After filling-up all the applicable fields and boxes in the last schedule of the alphalist (Schedule 7.5) in the screen illustrated below, press the exit button located at the bottom right corner thereof.



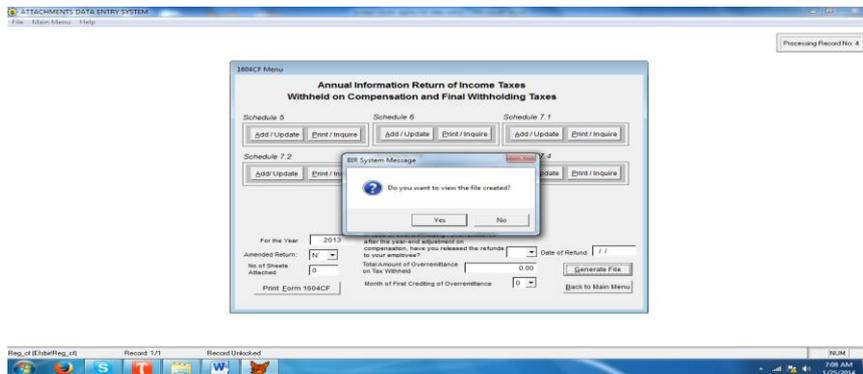
The menu for the Annual Information Return for Employees and Payees will be displayed as shown below:



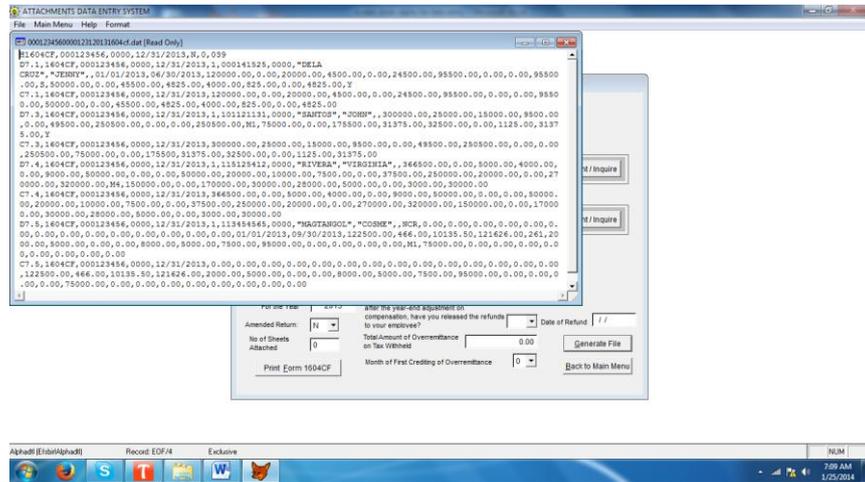
Step 10. - Press/Click the “Generate File” button. The “SAVE AS” screen shall be displayed on top of the menu for the Annual Information Return for Employees and Payees as shown below:



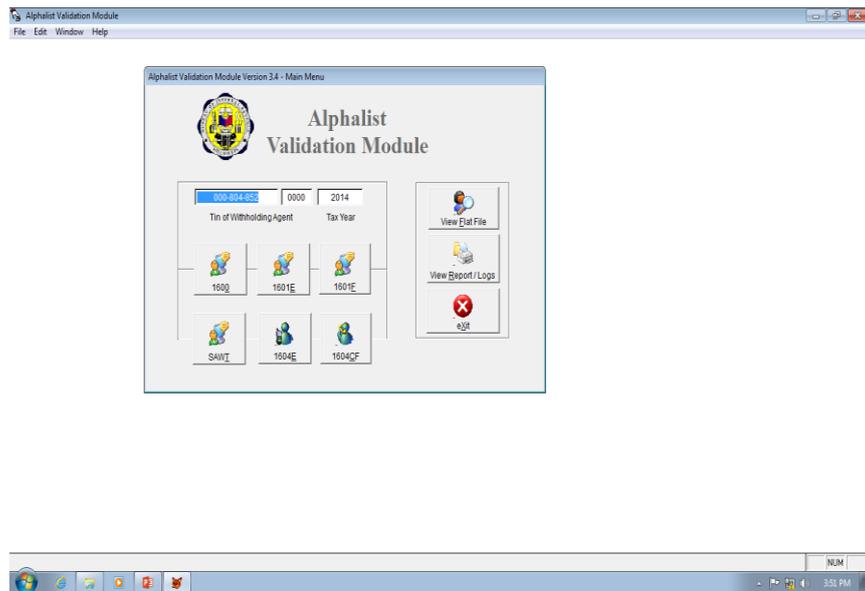
Step 11 - Press/Click “Save” button to convert the data contained in the accomplished schedules into a CSV data file format (“DAT” file) and to store the same in the “eAlpha” Folder. A pop-up message “Do you want to view the file created?” shall be displayed on the screen as shown below:



Step 12 - Press/Click “Yes” button and the “Notepad” screen shall appear, as shown below, containing the “DAT” file created by the module.



- Step 13 - Press/Click “X” button located at the upper right hand corner of the “Notepad” screen to return to the main menu screen for the alphalist data entry module.
- Step 14 - Press/Click “Exit” button of the main menu to close the alphalist data entry module and to return to the computer desktop.
- Step 15 - To validate the information contained in the accomplished alphalist, press/click the icon for the validation module displayed in the computer desktop. The main menu for the alphalist validation module shall appear on the screen as shown below:

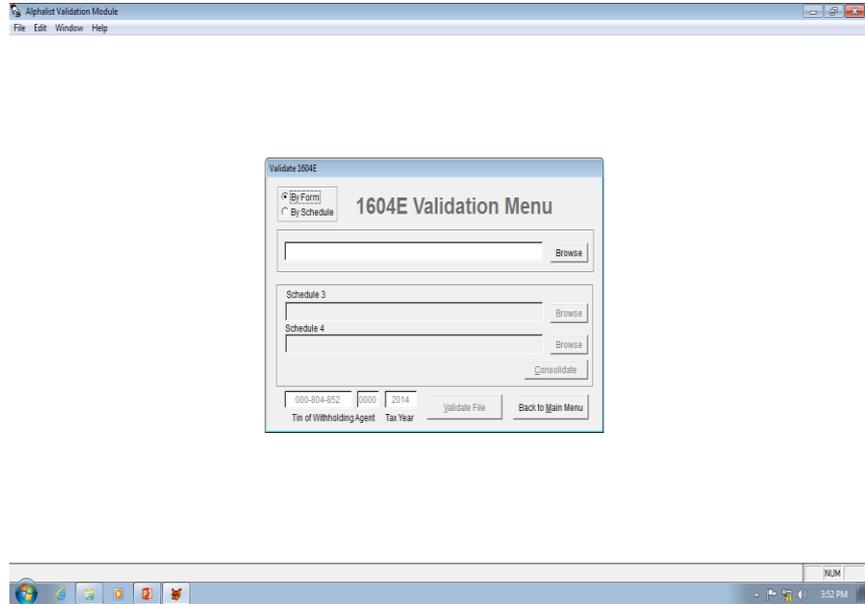


The TIN of the taxpayer-filer is automatically populated on the box provided for the taxpayer’s TIN.

Check the taxable year indicated in the box provided for the “Tax Year”. If the pre-populated tax year is different from the taxable

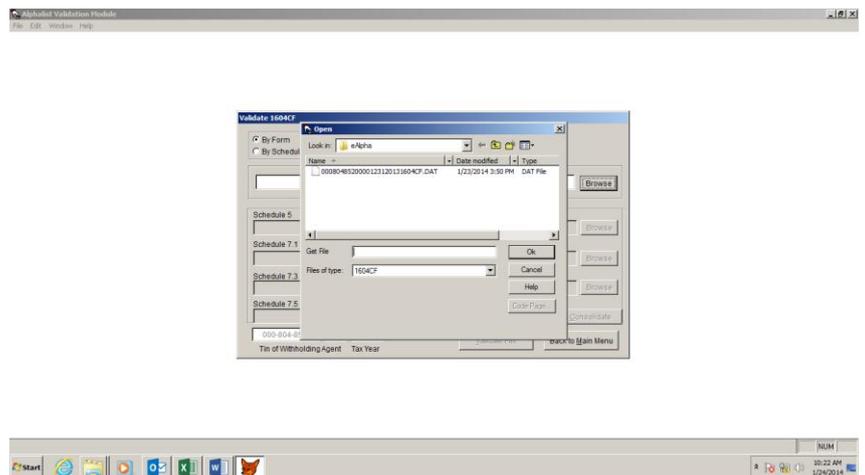
year covered by the alphalist being validated, encode the correct taxable year in the box.

- Step 16 - Select and open the icon for the appropriate BIR Forms (e.g. MAP, SAWT and the No. 1604-CF and No. 1604-E) to be validated. The validation screen for the specific form selected shall be displayed as shown below:

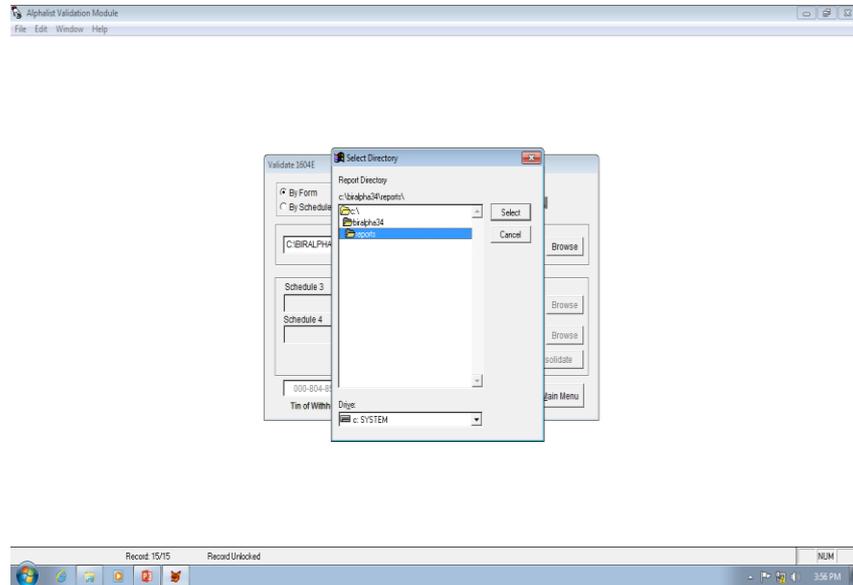


- Step 17 - In case the taxpayer desires to validate the entire alphalist, click the button provided for “By Form”. However, if the taxpayer desires to validate the alphalist on a per schedule basis, click the button provided for “By Schedule”.

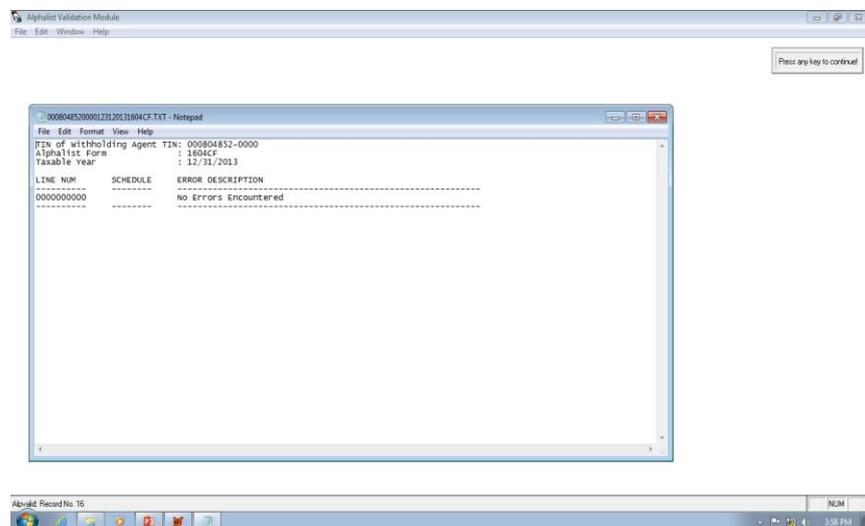
Click the “Browse” button and the screen containing all the “DAT” files created shall be displayed on top of the validation screen as shown below:



Press/Click the desired “DAT” file and the same shall be highlighted. Then press/click “Ok” button and the validation menu screen shall be displayed with the selected “DAT” file which is automatically populated in the said menu. Afterwards, press/click the “Validate File” button to initiate the validation process on the selected file. The “Select Directory” screen shall appear on top of the validation menu screen, as shown below.

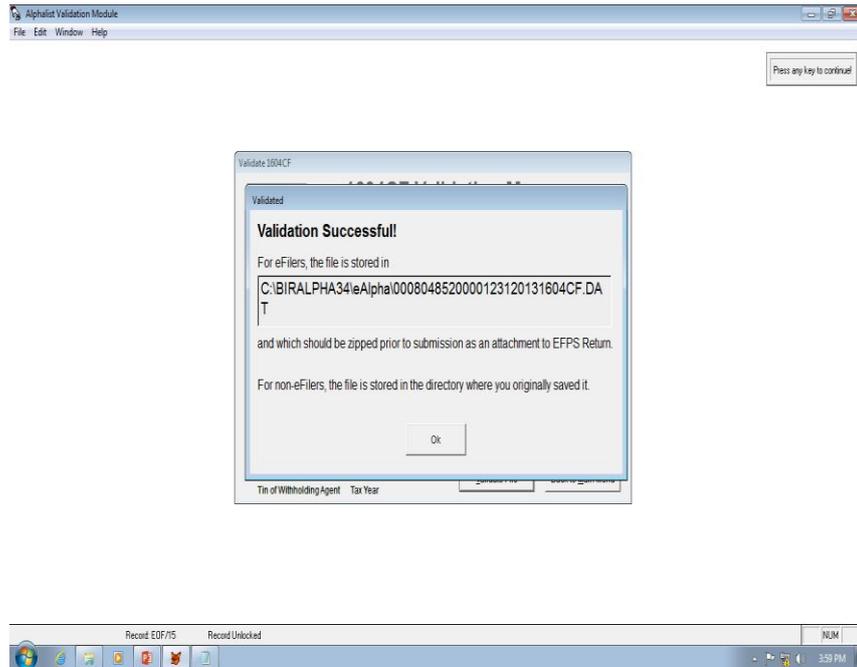


Step 18 - Press/click the “Select” button and the “Notepad” screen shall appear containing the results of the validation process as illustrated below:



Step 19 - If there is no error detected, press/click the “X” button located at the upper right hand corner of the screen and the screen, as shown

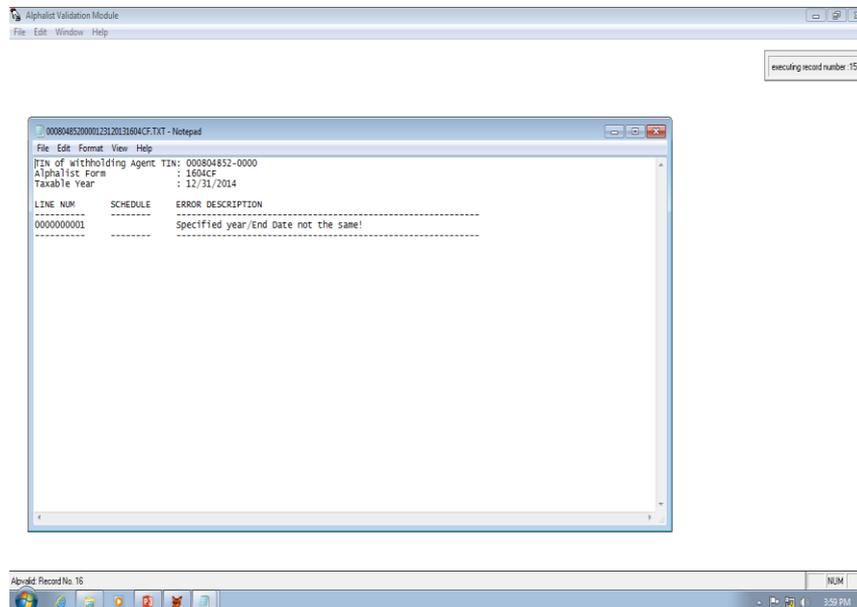
below, shall appear with the “Validation Successful” message.



Press/click “Ok” button to return to the alphalist validation module screen.

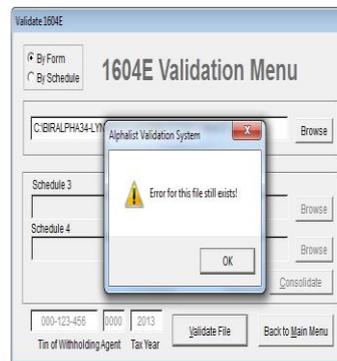
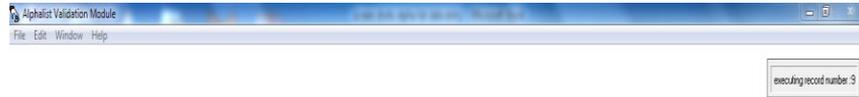
Note: In case of several “DAT” files shall be validated, repeat all the procedures provided for from Steps 15 to 18.

Step 20 - If there is/are error(s) detected, the “Notepad” screen shall be displayed, as shown below, indicating the details of the detected error(s).



Note: Since the detected error(s) is/are required to be corrected in the alphalist data entry module, it is advised that a printed copy of the above screen be generated by the taxpayer to facilitate the necessary corrections.

- Step 21 - Press/click the “X” button located at the upper right hand corner of the screen and the screen, as shown below, shall appear with the “Error for this file still exist” message.



- Step 22 - Press/click the “Ok” button at the lower portion of the screen to return to the alphalist validation module. Then press/click “Exit” button to close the said module and return to the computer desktop.
- Step 23 - Proceed to the alphalist data entry module and perform the necessary corrections on the affected schedules as generated by the validation module.

NOTE: All the procedures required in Steps 7 to 18 shall be performed until the message “Validation Successful” for each “DAT” file created has been displayed.

- Step 24 - Secure an email account offered by email service providers, such as Yahoo (Yahoo! Mail), Google (Gmail), Microsoft (Outlook.com, formerly Hotmail.com), etc., to be used in the filing/submission of alphalist to the BIR.

Step 25 - Proceed to the “BIRALPHA34” folder containing the “eAlpha” folder and press/click the “eAlpha” folder to display all the “DAT” files created by the data entry and validation module. Select the specific “DAT” file(s) to be sent as an attachment, through the selected email account, to the dedicated email address of the BIR where the taxpayer is duly registered as indicated in the attached Annex “A” of this Circular.

Step 26 - A message shall be displayed immediately after sending the alphalist acknowledging/confirming the receipt thereof by the concerned BIR Office.

Generate a printed copy of the computer screen containing message acknowledging/confirming the receipt of the emailed alphalist by the concerned BIR Office for purposes of attaching the same to the Annual Information Returns and/or future reference.

For further details and for questions that may arise in the accomplishment of the alphalist, the taxpayer may refer to the job aids by selecting the “Alphalist Job-Aid” in the “Downloadables” page as shown below:

Downloadables

- [Human Resource Information System \(HRIS\) Templates](#)
- [Alphalist Data Entry and Validation Module Version 3.4 \(New\)](#)
- [Semestral List of Regular Suppliers \(SRS\) Validation Module](#)
- [eRegistry System Version 1.0](#)
- [Relief Version 2.1](#)
- [eFPS Job Aids](#)
- [Alphalist Job Aid](#)
- [Technical Specifications of MAP and SAWT](#)
- [VAT Registration Flyers](#)
- [BIR Personal Data Sheet Form](#)

5. *Q. What shall the taxpayer do if it fails to receive the message of acknowledging/confirming the receipt of the alphalist by the BIR right after the emailed alphalist is actually sent to the RDO?*

A. Once the alphalist is successfully sent to the BIR, a message shall be automatically popped-up on the computer screen acknowledging/confirming the receipt of the BIR of the submitted alphalist.

In cases where the taxpayer failed to receive such message due to technical concerns such as “high email traffic”, the erroneous use of RDO email address, the alphalist is not attached to the email that was sent to the RDO, etc., the taxpayer shall exercise due diligence to ensure that the alphalist has been actually and timely received by the correct RDO, and a pop-up message indicating that the filed/submitted alphalist has been

received by the RDO.

Accordingly, the taxpayer shall immediately coordinate with the concerned RDO to determine whether or not the submitted alphalist through email has been received by the RDO. Otherwise, the taxpayer shall check the correctness of the previously used RDO email address and re-send the same to the correct RDO email address, as the case may be.

6. Q. Will the taxpayer also receive an email message that the submitted alphalist has been successfully uploaded to the BIR data warehouse or, otherwise, failed the prescribed BIR validation processes?

A. Yes. The taxpayer shall receive an email message that the submitted alphalist has been successfully uploaded to the BIR data warehouse or, otherwise, failed the prescribed BIR validation processes. The reasons on the failure from the validation processes shall likewise be indicated in the message. For this purpose, the taxpayer shall immediately address these reasons and re-submit, through eSubmission or email, as the case may be, the corrected and completely filled-up alphalist to the concerned RDO, within five (5) days from receipt of the said message. Accordingly, in order that the taxpayer's email account is regularly visited and to prevent the taxpayer from denying that it failed to receive the message, if the RDO has actually sent the message to the email address of the taxpayer, such message sent by the RDO is deemed received and read by the taxpayer.

7. Q. Is there a need for taxpayers to print the computer screen displaying the acknowledgement receipt, for those using the eSubmission, or the email message, for those using the email submission, acknowledging/confirming the receipt of the emailed alphalist? Why?

A. Yes. The taxpayer should print the computer screen displaying such acknowledgement/confirmation by the BIR of the receipt of the emailed alphalist. The printed copy of the computer screen display of the acknowledgement/confirmation of the BIR's receipt of the alphalist shall serve as documentary proof of filing/submission of the alphalist, in lieu of the hard or physical copy thereof, which shall be attached to the hard or physical copy of the Annual Information Returns (BIR Form No. 1604-CF and No. 1604-E) upon filing thereof to the concerned RDO.

8. Q. Are the Annual Information Returns (BIR Form No. 1604-CF and No. 1604-E) included in the submission of the alphalist through the different modes enumerated under RR No. 1-2014?

A. Except for taxpayers who are using the eFPS facility in filing the Annual Information Returns, all other taxpayers are still required to prepare and submit the hard or physical copies thereof, together with the printed copy of the computer screen display of the acknowledgement/confirmation of the BIR's receipt of the alphalist, to the RDO where the concerned taxpayers are duly registered, considering that only the submission of alphalist through the three different modes (e.g., eFPS, eSubmission and email submission) is prescribed by the said regulations.

9. Q. What is the presumption on the maintainance by the taxpayer of an email account for purposes of submission of the alphalist?

A. The presumption is that the taxpayer is deemed the owner of the email account used in submission of the alphalist, and the alphalist submitted to the concerned RDO is deemed submitted by the taxpayer himself/herself/itself. Accordingly, in case of violations committed in the submission of the alphalist, either through esubmission or email, the taxpayer is the one liable to the corresponding penalties therefor.

10. Q. *Are the Monthly Alphalist of Payees (MAP) and the Summary Alphalist of Withholding Taxes (SAWT) also covered by the different modes of submission prescribed under RR No. 1-2014?*

A. Yes. Except for the Monthly Remittance Return for Compensation (BIR Form No. 1601-C) where the monthly list of recipients of compensation is not required to be attached to the said monthly remittance return, the submission of the alphalist of income payees, e.g., Monthly Alphalist of Payees (MAP) and the Summary Alphalist of Withholding Taxes (SAWT) are likewise required to be filed/submitted to the concerned RDO through the applicable modes of submission prescribed under the said revenue regulations.

However, except for taxpayers who are using the eFPS facility in filing the Monthly Remittance Returns (BIR Form No. 1601-C, etc.), as well as, the Income Tax Returns (quarterly and annual returns), Value-Added Tax Declarations>Returns (BIR Form No. 2550M and No. 2550Q), Percentage Tax Returns (BIR Form Nos. 2551M and No. 2551Q), all other taxpayers are still required to prepare and submit the hard or physical copies thereof and pay the corresponding withholding taxes due thereon, if any, together with the printed copy of the computer screen display of the acknowledgement/confirmation of the BIR's receipt of the monthly alphalist, to the Authorized Agent Bank (AAB) or RDO where the concerned taxpayers are duly registered, as the case may be.

11. Q. *What shall the taxpayers do if they have already submitted the hard or physical copies of annual information returns and alphalists, including those alphalists stored in CD, DVD, USB and other storage devices according to the prescribed CSV data file format, before the issuance and effectivity of RR No. 1-2014?*

A. In cases of taxpayers who have already filed the requisite alphalist through the abovementioned storage devices before the effectivity of RR No. 1-2014, they shall no longer be required to submit the alphalist through any of the different modes prescribed by the same regulations, if applicable. The information contained in these storage devices shall be processed by the BIR under the existing guidelines and procedures.

On the other hand, for those alphalists that were submitted in hard or physical copies to their respective RDOs, the taxpayers are still required to re-submit the said alphalist through the different applicable modes prescribed under the said regulations. However, the same shall be re-submitted to the concerned RDOs using the herein the applicable filing facilities herein prescribed not later than March 1, 2014.

12. Q. *In order that the alphalist can be successfully uploaded into the data warehouse of the BIR and considered as duly received by the BIR, what are the requirements that all concerned taxpayers shall strictly observe?*

A: All concerned taxpayers shall strictly observe the following requirements in order that

their alphalists can be considered as successfully uploaded and duly received by the BIR:

- a. The taxpayer-withholding agent is duly registered with the concerned RDO having jurisdiction over his/her/its business as a head office or as a branch, as the case may be.
- b. The alphalist is emailed to the correct email address assigned for this purpose to the RDO where the taxpayer is duly registered.
- c. The email address should be the official business email address of the taxpayer, in case of corporations or partnerships, or the personal email address of the BIR-registered taxpayer, in case of sole proprietorships. However, for sole proprietorships, the individual registered taxpayer, for purposes of filing/submitting his/her alphalist, may authorize his/her subordinate employees to use their respective personal email accounts; provided, that the latter's submission of the alphalist is deemed the submission of the individual registered taxpayer himself/herself. Accordingly, in case of violations committed by such subordinate employees in the submission of the alphalist, the individual registered taxpayer is the one liable to the corresponding penalties therefor.
- d. The latest version of the data entry module which is version no. 3.4 shall be used in filling up the alphalist. Accordingly, the taxpayers shall visit the BIR website and download the said latest version of the data entry module.
- e. Ensure that the file containing the alphalist is not infected by any virus.
- f. The information contained in the alphalist shall not bear special characters such as but, not limited to, “ñ”, “*”, “?”, “&”, etc.
- g. The Taxpayer Identification Number(s) indicated in the alphalist is/are valid and correspondingly issued by the BIR to the employee(s) or payee(s). Accordingly, the concerned taxpayers are not allowed to submit the alphalist without the corresponding TIN(s) of each of the employees/payees nor to indicate dummy TIN(s) “000-000-000-000” as their respective TIN(s).
- h. Specify the complete name of the taxpayer(s)/payee(s) with the corresponding amount of income and withholding tax. Hence, the following word(s) “Various Employees”, “Various payees”, “PCD nominees” or “Others” and other similar word(s) where the total taxes withheld are lumped into one single amount are not allowed.
- i. In case of re-submission of alphalist, after due notification and requirement from the concerned BIR Office, or submission of amended alphalist, the re-submitted or amended alphalist shall contain the complete and correct information. Re-submitted or amended alphalist containing only the changes on the affected line items in the alphalist cannot be successfully uploaded in the data warehouse.

13. Q. In cases where an alphalist is not successfully uploaded and considered not received by the BIR pursuant the provisions of RR No. 1-2014, what shall be the penalty to be imposed to the taxpayer who submitted an unsuccessfully uploaded alphalist?

A: Inasmuch as the said violation is considered as a failure to make/file/submit any return or supply correct information at the time or times required by law or regulations under Section 255 of the National Internal Revenue Code of 1997, as amended, the taxpayer is liable to the criminal penalty of fine of not less than P10,000 and imprisonment of not less than one (1) year but not more than ten (10) years, or in lieu thereof, to pay the compromise penalty in the amount that corresponds to the taxpayer's gross annual sales, earnings or receipts, pursuant to the existing Revenue Memorandum Order on Schedule of Compromise Penalties.

However, in cases where the concerned BIR Office, after conducting the required validation processes, shall duly inform the taxpayer for non-compliance with any of the requirements prescribed in Question 12 of this Circular and require the re-submission of a correct alphalist, a separate penalty shall be imposed against the taxpayer for each incorrectly accomplished and submitted alphalist.

14. Q. In cases where the taxpayer has no operations for the preceding taxable year, is the said taxpayer still required to submit the Annual Information Returns and the alphalist?

A: For taxpayers with no operations during the preceding taxable year, they are still required to file the Annual Information Returns within the prescribed deadlines with the phrase "No Operations" printed clearly on the face of the said returns. However, the filing/submission of the prescribed alphalist shall be subject to the following policies and guidelines:

1. If the taxpayer totally has no business operations and at the same time did not incur any expense, including salaries and wages, for the preceding taxable year, the taxpayer shall no longer be required to file/submit the prescribed alphalist.
2. If the taxpayer totally has no operational transactions but incurred expenses which are not subject to the imposition of the applicable withholding taxes during the preceding taxable year, the filing/submission of alphalist is subject further to the following rules:
 - a. If the particular expense pertains to compensation of employee(s), the taxpayer-employer is still required to file/submit the prescribed alphalist with the accomplished pertinent schedules for employees that are exempt to withholding taxes even if the compensation of the employee(s) is/are below the taxable threshold (e.g. compensation of minimum wage earners, total personal exemptions exceed the taxable compensation, etc.)
 - b. If the expense incurred is not subject to final and/or creditable withholding taxes under existing rules and regulations, the taxpayer is not required to file/submit the prescribed alphalist.
3. If the taxpayer totally has no operational transactions but incurred expenses and actually withheld and remitted the applicable withholding taxes due thereon during

the preceding taxable year, the taxpayer is still required to file/submit the prescribed alphalist.

15. ***Q. If the taxpayer failed to file the alphalist, or may have filed the same but the alphalist failed the validation requirements of the BIR and the taxpayer failed to address the issues and re-submit the complete and corrected alphalist to the BIR, can the taxpayer claim the expenses arising from the alphalist for income tax purposes?***

A: No. The taxpayer cannot claim the expenses for income tax purposes due its failure to file the prescribed alphalist or its failure to re-submit the complete and corrected alphalist after the validation process conducted by the BIR.

However, in cases where the taxpayer, although the submitted alphalist contains no erroneous entries and the alphalist has been successfully uploaded in the BIR's data warehouse, failed to enter some transactions that should have been entered in the previously submitted alphalist, the taxpayer should not only re-file/re-submit the missing information to correct the previously submitted alphalist, but should re-file/re-submit the complete and corrected alphalist to the BIR.

Moreover, in cases of expenses incurred by the taxpayer that is not subject to creditable or final taxes pursuant to existing rules and revenue regulations, the taxpayer need not include such expenses in the alphalist.

16. ***Q. For purposes of email submission of the alphalist to the RDO having jurisdiction over the concerned taxpayers pursuant to RR No. 1-2014, what are the email addresses of the different BIR Offices?***

A: The email addresses of the different BIR Offices which are dedicated for the receipt of alphalists submitted through email by taxpayer are contained in the summary list attached as Annex "A" hereof.

All revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible.

This Circular shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue