

REVENUE MEMORANDUM CIRCULAR NO. 12-2002 issued on April 4, 2002 circularizes the formats to be used by the withholding agents in the submission/filing, through a 3.5 floppy diskette, of alphabetical list of employees and list of payees who are recipients of income subjected to creditable and final withholding taxes, which forms part of the Annual Information Return (BIR Form No. 1604-CF/1604-E).