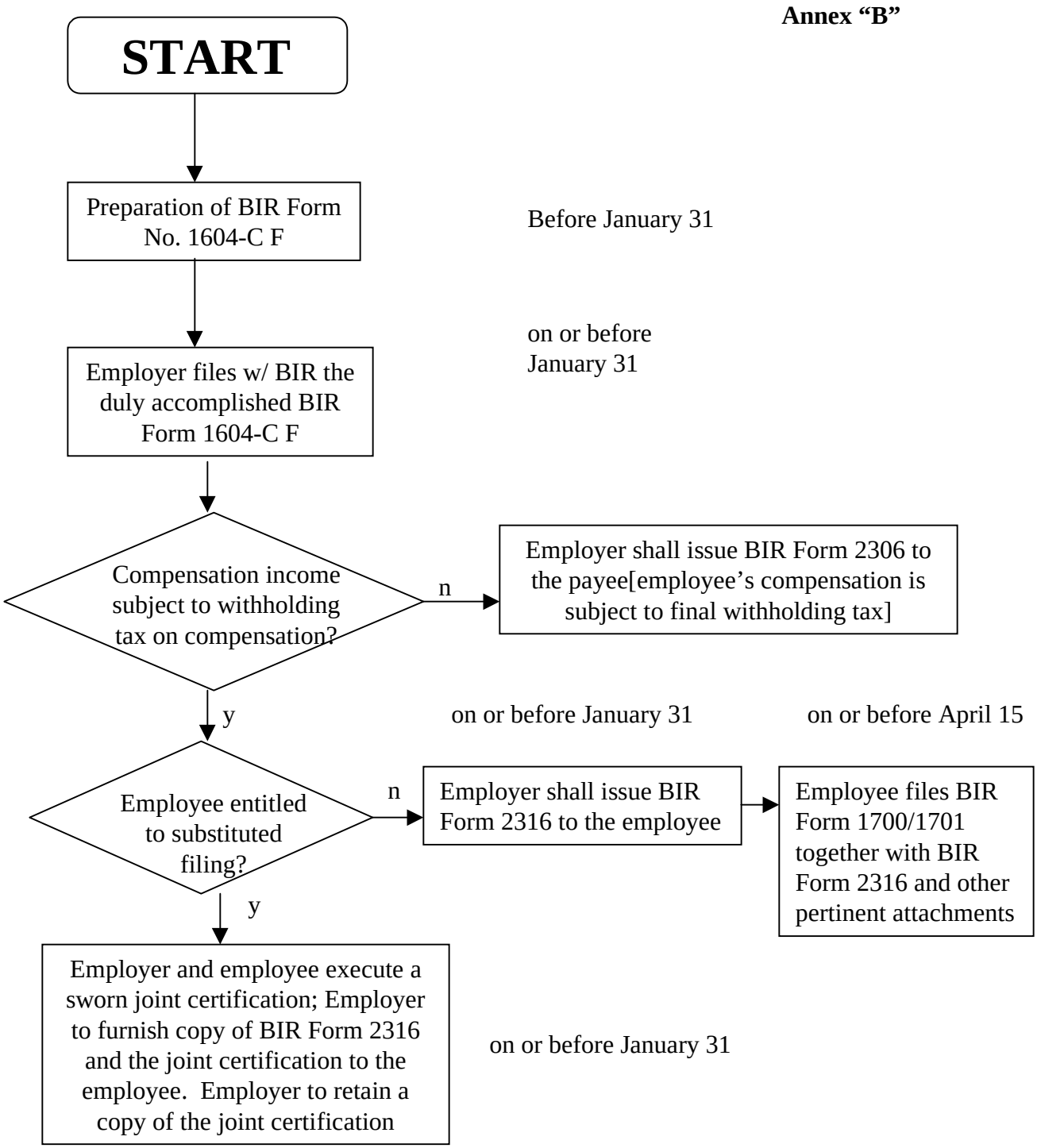
Annex "B"


START
Preparation of BIR Form No. 1604-C F
Before January 31
Employer files w/ BIR the duly accomplished BIR Form 1604-C F
on or before January 31
Compensation income subject to withholding tax on compensation?
n
Employer shall issue BIR Form 2306 to the payee[employee's compensation is subject to final withholding tax]
y
on or before January 31
on or before April 15
Employee entitled to substituted filing?
n
Employer shall issue BIR Form 2316 to the employee
Employee files BIR Form 1700/1701 together with BIR Form 2316 and other pertinent attachments
y
Employer and employee execute a sworn joint certification; Employer to furnish copy of BIR Form 2316 and the joint certification to the employee. Employer to retain a copy of the joint certification
on or before January 31