Bringing In Revenues
for Nation-building

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

BAGONG PILIPINAS

APR 14 2026

**REVENUE MEMORANDUM CIRCULAR NO.** 030-2026

**SUBJECT** : Extension of the deadline for the Filing of 2025 Annual Income Tax Returns and Payment of the Corresponding Taxes Due Thereon Including Submission of Required Attachments

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

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In view of the issuance of Executive Order No. 110, s. 2026, declaring a State of National Energy Emergency and Authorizing the Unified Package for Livelihoods, Industry, Food, and Transport, and in order to give taxpayers additional time to properly file their 2025 Annual Income Tax Returns, pay the corresponding taxes due thereon, and submit the required attachments without the imposition of penalties, particularly at a time when the effects of rising oil prices are being felt, this Circular is hereby issued to extend the deadline for such filing, payment, and submission from April 15, 2026 to **May 15, 2026**.

Taxpayers may file their returns through the Bureau of Internal Revenue (BIR) electronic filing platforms and pay the corresponding taxes due thereon electronically in any of the available electronic payment platforms and manually to the nearest Authorized Agent Banks, notwithstanding the covered jurisdiction of the Revenue District Office.

All internal revenue officers and employees are hereby enjoined to follow, observe and give this Revenue Memorandum Circular as wide publicity as possible.

**CHARLITO MARTIN R. MENDOZA**
Commissioner of Internal Revenue

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RECORDS MANAGEMENT DIVISION
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