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

RECEIVED
MAR 17 2020
RECORDS MGT. DIVISION

March 17, 2020

REVENUE MEMORANDUM CIRCULAR NO. 26-2020

SUBJECT : Filing and Payment of the Corresponding Taxes Due Per BIR Form Nos. 2550M - Monthly Value- Added Tax Declaration, 1600WP- Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators, 2550Q- Quarterly Value- Added Tax Declaration (Cumulative for Three (3) Months), 1702Q- Quarterly Income Tax Return for Corporation, Partnerships and Other Non- Individual Taxpayers, 2000-Documentary Stamps, 2000-OT Documentary Stamps (One Time Transaction), 1600-Monthly Remittance Return of Value-Added Tax and Other Percentage Tax Withheld, 1601C-Monthly Remittance Returns of Income Taxes Withheld on Compensation and 2200M- Excise Tax Return for Mineral Products

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all concerned, and in line with the pronouncement of President Rodrigo R. Duterte declaring a State of Public Health Emergency throughout the Philippines, this Circular is being issued to reiterate that the following returns whose due dates/deadline fall within the quarantine period shall still be filed on the herein specified due dates, as follows :

BIR Forms/Returns	Due Date
Filing & Payment of 2550M –Monthly Value-Added Tax Declaration for Non-eFPS Filers	March 20, 2020
eFiling/Filing & ePay/Remittance of 1600WP – Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators	March 20, 2020
eFiling/Filing & ePayment/Payment of 2550Q - Quarterly Value- Added Tax Declaration (Cumulative for Three (3) Months), eFPS and Non-eFPS	March 25, 2020

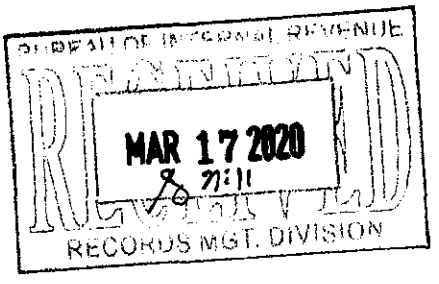
eFiling/Filing & ePayment/Payment of 1702Q – Quarterly Income Tax Return for Corporation, Partnerships and Other Non- Individual Taxpayers	March 31, 2020
eFiling/Filing & ePayment/Payment of 2000 (DST) & 2000-OT (One Time Transaction)	April 5, 2020
eFiling/Filing & ePayment/Payment of 1600 with Monthly Alphalist of Payees and 1606	April 10, 2020
eFiling/Filing & ePayment/Payment of 1600 and *1601C – Withholding Tax Remittance Return for* National Government Agencies (NGAs)	April 10, 2020
Filing & Payment/Remittance of 1601C – Non-eFPS Filers	April 10, 2020
Filing and Payment/Remittance of 2200M Excise Tax Return for the amount of Excise taxes collected from payment to Sales of Mettalic Minerals	April 10, 2020

However, tentative returns can be filed on the above-stated due dates and taxpayers are given thirty (30) days from the aforesaid due dates within which to file the final tax returns and pay the taxes due thereon.

Taxpayers who are enrolled in eFPS shall continue to settle the tax liabilities with the Authorized Agent Banks (AAB) where the taxpayer is enrolled, while for those who shall file through the eBIRForms Facility, may use the following payment options:

1. *Over-the-counter (OTC) payment through AAB;*
2. Revenue Collection Officers (RCOs) in areas where there is no AABs;
3. Electronic/Online Payment:
   a) LandBank of the Philippines (LBP Link.biz Portal (for taxpayers who have ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid Card and taxpayer utililizing PesoNet facility (depositor of RCBC and Robinsons Bank)
   b) Development Bank of the Philippines' (DBP) Pay Tax Online (for holders of Visa/Mastercard Credit Card and/or BancNet ATM/Debit Card)
   c) Union Bank Online Web and Mobile Payment Facility (for taxpayer who has an account with Union Bank of the Philippines)
   d) Mobile Payment (GCash/PayMaya)

Likewise, taxpayers who are not mandated to file and pay electronically has the option to use the eBIRForms facility or to file their tax returns manually. Filing of no payment returns shall be made through eBIRForms facility.



In line with the filing/submission of the Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form No. 1604-CF) and Extension of the Deadline of Certificate of Compensation Payment (BIR Form No. 2316) and the Annual Information Return of Creditable Income Taxes Withheld (Expanded) BIR Form No.1604-E), together with its alphalist, are hereby further extended from March 31, 2020 to April 30, 2020.

All internal Revenue officers, and all concerned are hereby enjoined to give this Circular a wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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