Bringing In Revenues
for Nation-Building

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

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
JULY 25, 2025
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July 25, 2025

REVENUE MEMORANDUM CIRCULAR NO. 76-2025

SUBJECT : Extension of the Deadline for the Filing of Position Papers, Replies, Protests, Documents and Other Similar Letters and Correspondences in Relation to Ongoing BIR Audit Investigation, Application for Tax Refund and Issuance of Assessment Notices and Warrants of Distraint and Levy for Taxpayers within the Jurisdiction of Revenue District Offices and Regional Offices of the Bureau of Internal Revenue that were Affected by the Southwest Monsoon and Typhoons "Crising", "Dante" and "Emong"

TO : All Internal Revenue Officials, Employees and Others Concerned

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Pursuant to Section 3 of Revenue Regulations No. 13-2024, this Circular is being issued in order to provide relief to taxpayers, taking into account the announcements of the Office of the President through Memorandum Circular Nos. 88, 89, 90, 91 and 93 dated July 21, 22, 23 and 24, 2025, suspending government work due to inclement weather condition brought about by the Southwest Monsoon and Typhoons "Crising", "Dante" and "Emong", in areas under Metro Manila and the provinces of Ilocos Norte, Ilocos Sur, La Union, Pangasinan, Abra, Apayao, Benguet, Ifugao, Kalinga, Isabela, Quirino, Mountain Province, Cagayan, Aurora, Nueva Vizcaya, Bataan, Bulacan, Nueva Ecija, Pampanga, Tarlac, Zambales, Cavite, Laguna, Batangas, Rizal, Quezon, Marinduque, Oriental Mindoro, Occidental Mindoro, Palawan, Babuyan Group of Islands, Romblon, Albay, Camarines Sur, Camarines Norte, Catanduanes, Masbate, Sorsogon, Aklan, Antique, Capiz, Guimaras, Iloilo and Negros Occidental.

Thus, the deadline for filing of the following position papers, replies, protest letters, and other correspondences and documents in relation to ongoing BIR audit investigation, application for tax refund, processing of tax refund and request for reconsideration on denied claim for tax refund, and issuance of assessment notices and warrants of distraint and levy, **falling due on July 21, 22, 23, 24, 25, 2025**, including extensions thereof or new period of suspension as may be officially announced by the Office of the President through subsequent Memorandum Circulars, for taxpayers registered with the Large Taxpayers Services (LTS), Revenue District Offices (RDOs) and Revenue Regional Offices (RROs) located in the above areas, is hereby extended as follows:

Letter/Correspondence	Extended Deadline
Position Paper and Supporting Documents in Response to Notice of Discrepancy	10 calendar days from the last day of the government work suspension as declared by the Office of the President through a Memorandum Circular
Reply and Supporting Documents in Response to the Preliminary Assessment Notice (PAN)	
Protest Letter in Response to the Final Assessment Notice/Final Letter of Demand (FAN/FLD)	

Transmittal Letter and Supporting Documents in relation to Request for Reinvestigation	
Request for Reconsideration in Response to the Final Decision on Disputed Assessment (FDDA)	
Submission of Documents in Response to First Notice, Second and Final Notice and Subpoena Duces Tecum	
Request for Reconsideration on the Denial of Claim for Tax Refund and the Processing of the Request for Reconsideration on Denied Claims for Tax Refund	
Application for Tax Refund and the processing of the Tax Refund Claims	
Issuance and service of Assessment Notices, Warrants of Distraints and/or Levy, as well as Warrants of Garnishment, to enforce collection of deficiency taxes	
Other Similar Letters and Correspondences	

In case of any future declarations by the Office of the President suspending government work on some areas due to inclement weather condition, the deadline of submission/filing/processing/issuance/service of the aforementioned position papers, replies, protest letters, application for tax refunds, request for reconsideration, and other correspondences and documents enumerated herein, falling within the suspension period shall likewise be extended, following the extended deadline set forth above.

If the extended due dates fall on a holiday or non-working day, the submission/ filing/processing/issuance/service contemplated herein shall be made on the next working day.

All internal revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide publicity as possible.

This Circular shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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