Bringing In Revenues
for Nation-building

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

BAGONG PILIPINAS

July 25, 2025

REVENUE MEMORANDUM CIRCULAR NO. 77-2025

SUBJECT : Expanding the Coverage of Revenue Memorandum Circular No. 75-2025 to New Areas Affected by Typhoon "Emong" for the Filing of Tax Returns and Payment of the Corresponding Taxes Due Thereon, including the Submission of Other Required Documents

TO : All Internal Revenue Officers and Others Concerned

In reference to Revenue Memorandum Circular (RMC) No. 75-2025 dated July 23, 2025, extending the statutory deadlines for the submission and/or filing of documents and/or returns, as well as the payment of the corresponding taxes, this Circular is issued to include the new areas affected by Typhoon "Emong" pursuant to the Memorandum Circular No. 93 dated July 24, 2025 issued by the Office of the President of the Philippines.

The affected taxpayers, BIR personnel and Authorized Agents Banks under the following Revenue District Offices (RDOs) are also given **until July 31, 2025** to comply with the statutory deadlines as specified in RMC No. 75-2025:

AFFECTED AREAS	REVENUE DISTRICT OFFICES
Provinces of Isabela and Quirino	RDO No. 15 – Isabela
	RDO No. 16 – Quirino
Province of Aurora	RDO No. 22 – Baler
Province of Camarines Norte	RDO No. 64 – Camarines Norte

The extension of the due dates shall be made applicable throughout the areas affected by the Southwest Monsoon and Typhoon "Emong". If the extended due dates fall on a holiday or non-working day, the submission and/or filing contemplated herein shall be made on the next working day.

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

This Circular shall take effect immediately.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
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ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue