



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



April 23, 2026

REVENUE MEMORANDUM CIRCULAR NO. 039-2026

SUBJECT : Clarification on the Deadline for the Submission of Required Attachments to 2025 Annual Income Tax Returns

TO : All Internal Revenue Officers and Others Concerned

This Circular is being issued to clarify and address the numerous queries relative to the deadline for the submission of required attachments to the 2025 Annual Income Tax Returns (AITR).

Accordingly, the provisions of Revenue Memorandum Circular No. 30-2026 are hereby reiterated that the filing of 2025 AITR, payment of the corresponding taxes due thereon, and submission of required attachments is extended to May 15, 2026.

To provide further clarifications, given are the illustrations below:

Scenario 1: Taxpayer electronically files the BIR Form No. 1701 – Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts), on or before April 15, 2026 (Wednesday).

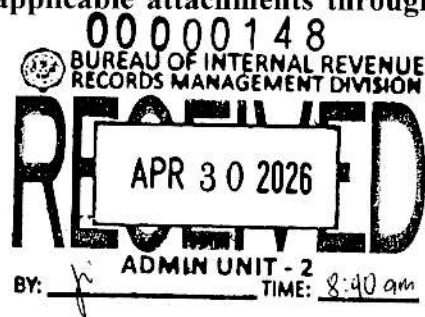
Question: When will the taxpayer submit the applicable attachments through Electronic Audited Financial Statement (eAFS)?

Answer: Taxpayer shall submit the applicable attachments through eAFS until May 15, 2026.

Scenario 2: Taxpayer electronically files the BIR Form No. 1701 on April 16, 2026 (Thursday).

Question: When will the taxpayer submit the applicable attachments through eAFS?

Answer: Taxpayer shall submit the applicable attachments through eAFS until May 15, 2026.



Scenario 3: Taxpayer electronically files the BIR Form No. 1701 on May 15, 2026 (Friday).

Question: When will the taxpayer submit the applicable attachments through eAFS?

Answer: Taxpayer shall submit the applicable attachments through eAFS until May 15, 2026.

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




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

