



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



June 25, 2026

REVENUE MEMORANDUM ORDER NO. 018-2026

SUBJECT : Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Revenue Regulations No. 004-2026

TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned

I. OBJECTIVE:

To facilitate the proper identification and monitoring of payments for the availment of the One-Time Abatement of Taxes and/or Penalties for Micro Taxpayers, the following ATCs are hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
MC350 MC351	One-Time Abatement of Taxes and/or Penalties for Micro Taxpayers Individual Corporate	N/A	RR No. 004-2026	0605

II. REPEALING CLAUSE:

This Revenue Memorandum Order (RMO) repeals or modifies portions of all existing issuances that are inconsistent herewith.

III. EFFECTIVITY:

This RMO shall take effect immediately.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

RECEIVED
JUL 23 2026

B-3 BY: l ADMIN UNIT - 1 TIME: 8:07 Am

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CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue