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

Bringing In Revenues for Nation-building

BAGONG PILIPINAS

February 10, 2026

**REVENUE MEMORANDUM CIRCULAR NO. 012-2026**

**SUBJECT** : Providing Extension of the Deadlines for the Filing of Tax Returns and Payment of the Corresponding Taxes Due Thereon, Including Submission of Required Documents for Taxpayers Under the Jurisdiction of Revenue District Office No. 101- Lanao del Norte that were Affected by Tropical Storm "Basyang"

**TO** : All Internal Revenue Officers and Others Concerned

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In accordance with Section 3 of Revenue Regulations No. 13-2024, which provides for the extension of the filing of returns and the payment of the corresponding taxes due thereon, including submission of required documents, this Circular is being issued in order to provide relief to taxpayers, taking into account the Sangguniang Panlungsod of Iligan City Resolution No. 26-101 dated February 6, 2026, which declared Iligan City under a State of Calamity due to extensive damage caused by widespread flooding brought by Tropical Storm "Basyang". Said flooding resulted substantial damage to business establishments, government offices, and vital infrastructure, thereby disrupting normal business operations and limiting access to accounting records.

Relative thereto, the Bureau of Internal Revenue (BIR) is hereby **extending** the deadline for the filing of tax returns and the payment of taxes due thereon, including submission of required documents and to provide ample time for taxpayers and BIR Personnel under Revenue District Office No. 101- Lanao del Norte, to comply with the statutory tax deadlines.

Accordingly, this Circular shall extend the statutory deadlines for submission and/or filing of the following documents and/or returns, as well as the payment of the corresponding taxes, as specified below:

| BIR Forms/Returns | Due Date | Extended Due Date |
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| **SUBMISSION**<br><br>Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC) – **Month of January 2026** | February 5, 2026 | February 27, 2026 |
| **e-FILING & PAYMENT (Online/Manual)**<br><br>BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return) – **Month of January 2026** | February 5, 2026 | February 27, 2026 |

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| BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One-Time Transactions) – **Month of January 2026** | | |
| **SUBMISSION**<br><br>All Transcript Sheets of Official Register Books (ORBs) used by Dealers/ Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles – **Month of January 2026** | February 8, 2026 | February 27, 2026 |
| **e-SUBMISSION**<br><br>Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is **Even Number – Month of January 2026** | February 8, 2026 | February 27, 2026 |
| **SUBMISSION**<br><br>List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative – **Month of January 2026**<br><br>Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill – **Month of January 2026**<br><br>**e-SUBMISSION**<br><br>Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is **Odd Number – Month of January 2026**<br><br>**e-FILING & PAYMENT/REMITTANCE (Online/Manual)**<br><br>BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals – **Month of January 2026**<br><br>**e-FILING & PAYMENT (Online/Manual)**<br><br>BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld). Non-eFPS Filers – **Month of January 2026**<br><br>BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed – **Month of January 2026** | February 10, 2026 | February 27, 2026 |

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| BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphalist of Payees (MAP) – eFPS & Non-eFPS Filers – **Month of January 2026**<br><br>BIR Form 1606 (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt) – **Month of January 2026**<br><br>BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) – eFPS & Non-eFPS Filers – **Month of January 2026**<br><br>**e-FILING & e-PAYMENT/REMITTANCE**<br><br>BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation). National Government Agencies (NGAs) – **Month of January 2026** | | |
| **e-FILING**<br><br>BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E – **Month of January 2026** | February 11, 2026 | February 27, 2026 |
| **e-FILING**<br><br>BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group D – **Month of January 2026** | February 12, 2026 | February 27, 2026 |
| **e-FILING**<br><br>BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group C – **Month of January 2026** | February 13, 2026 | February 27, 2026 |
| **e-FILING**<br><br>BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619- | February 14, 2026 | February 27, 2026 |

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| E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group B – **Month of January 2026** | | |
| **REGISTRATION (Online thru ORUS or Manual)**<br><br>Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records – **Fiscal Year ending January 31, 2026**<br><br>**e-FILING & PAYMENT (Online/Manual)**<br><br>BIR Form 1702–RT/1702-EX/1702-MX – **Fiscal Year ending October 31, 2025**<br><br>BIR Form 1707-A (Annual Capital Gains Tax Return for Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers – **Fiscal Year ending October 31, 2025**<br><br>**e-FILING & e-PAYMENT**<br><br>BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld). eFPS Filers under Group A – **Month of January 2026**<br><br>**e-PAYMENT**<br><br>BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E, D, C & B – **Month of January 2026** | February 15, 2026 | February 27, 2026 |
| **SUBMISSION**<br><br>Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers – **February 1-15, 2026** | February 16, 2026 | February 27, 2026 |
| **e-FILING & PAYMENT (Online/Manual)**<br><br>BIR Form 1600-WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Racetrack Operators) – eFPS & Non-eFPS Filers – **Month of January 2026** | February 20, 2026 | February 27, 2026 |
| **SUBMISSION**<br><br>Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered | February 25, 2026 | February 27, 2026 |

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| Taxpayers. Non-eFPS Filers – **Fiscal Quarter ending January 31, 2026**<br><br>Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products. Tobacco Products and Sweetened Beverage Products – **Fiscal Quarter ending January 31, 2026**<br><br>**e-FILING & PAYMENT (Online/Manual)**<br><br>BIR Form 2550Q (Quarterly Value-Added Tax Return). eFPS & Non-eFPS Filers – **Fiscal Quarter ending January 31, 2026**<br><br>BIR Form 2551Q (Quarterly Percentage Tax Return). eFPS & Non-eFPS Filers – **Fiscal Quarter ending January 31, 2026** | | |
| One-Time Transactions (ONETT) - (BIR Form Nos. 1800. 1801. 1706. 1707. 1707A) – **Deadlines falling from February 5, 2026 to February 26, 2026**<br><br>Payment of Applicable Taxes Using BIR Payment Form 0605 and Payment Form No. 0613 (Payment Form Under Tax Compliance Verification Drive/Tax Mapping) – **Deadlines falling from February 5, 2026 to February 26, 2026** | | February 27. 2026 |

Taxpayers covered by this Circular shall not be subjected to the imposition of penalties. surcharges. and interest. provided that the concerned returns. payments. and submissions are made within the extended period.

Further. the extension of the due dates shall be made applicable throughout the areas affected by Tropical Storm "Basyang" under RDO No. 101 – Lanao Del Norte. 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 a publicity as possible.

This Circular shall take effect immediately.

**CHARLITO MARTIN R. MENDOZA**
Commissioner of Internal Revenue