Bringing In Revenues
for Nation-building

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

BAGONG PILIPINAS

October 26, 2026

REVENUE MEMORANDUM CIRCULAR NO. 115-2026

SUBJECT : Providing Extension of Deadlines for Filing of Tax Return and Payment of Tax Dues, Including Submission of Required Attachments due to Technical Issues in the Use of EFPS

TO : All Internal Revenue Officers and Others Concerned

In view of the unavailability of the Electronic Filing and Payment System (EFPS), this Circular is hereby issued to inform all concerned that the deadlines for the filing of tax returns and payment of corresponding taxes due for the BIR Form Nos. 2550Q – Quarterly Value-Added Tax Return and 2551Q – Quarterly Percentage Tax Return, **falling on October 26, 2026 shall be extended until October 29, 2026,** without the imposition of penalties.

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.

[redacted]

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
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